Film Production Business Plan

Spree Frame | Berlin

DOCUMENT GUIDE

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Proposed Berlin commissioned film studio | 3 October 2026 | Model 1.0

A decision document for prospective founders and funders. Financial forecasts are conditional planning assumptions. No authorisation, quoted supplier terms or committed funding is claimed.

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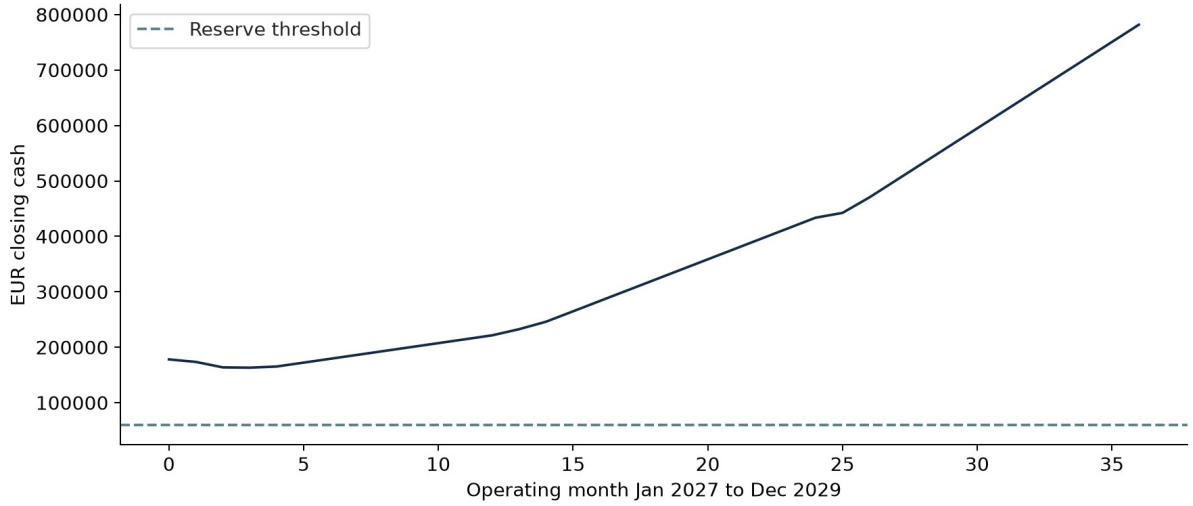
01 / OVERVIEW

Executive summary

Spree Frame is a proposed Berlin film production company serving agencies, growing businesses and institutions with commissioned short brand films and longer documentary style films. A paid producer owner, coordinator and editor would manage freelance shooting crews from a rented edit suite. No founder credentials, confirmed customers, lease or finance are claimed. The plan is intended for prospective founders and funders deciding whether to finance validation and launch.

Proceed only after paid project tests, scoped supplier bids, rights and location approvals and committed finance. The model includes project preparation, next-month delivery, client advances, outstanding invoices and work in progress. It excludes speculative feature film financing, distributor receipts, streaming royalties and grants. All forecast demand remains unobserved.

Model 1.0 Base net revenue is EUR 612,000 in 2027 and EUR 1,494,431 in 2029; 2029 EBITDA is EUR 520,980. Minimum cash is EUR 163,146 against a EUR 60,000 reserve. Downside minimum cash is EUR -289,099; its reserve funding gap is EUR 349,099. Proposed equity EUR 200,000 and debt EUR 80,000 are unsecured.



Base monthly closing cash EUR January 2027 to December 2029 from model 1.0. Finance and customer commitments remain unsecured.

02 / OVERVIEW

Business details

The working concept is Spree Frame GmbH, a proposed limited liability company in Berlin, Germany. Incorporation, tax registration and ownership shares must be confirmed before contracts. The planning horizon is January 2027 through December 2029 in EUR, with preparation funded separately at opening. Services are domestic commissioned productions and post production; cross border VAT and coproduction structures are outside the launch scope.

A rented approximately 100 square metre office and edit suite provides a producer desk, coordination area, colour controlled editing and secure storage. Filming locations and specialised equipment are hired per commission. This keeps permanent infrastructure proportional to demand and avoids treating client funded content as a retained film library.

Field	Planning position
Legal form	Proposed GmbH subject to incorporation
City and currency	Berlin Germany EUR
Offer	Short brand film and commissioned documentary film
Forecast	January 2027 to December 2029
Status	No lease orders finance or crew commitments secured

03 / STRATEGY

Business concept and objectives

Produce films with a defined brief, itemised budget, two edit review rounds and documented delivery acceptance. The short format uses one shooting day and approximately three edit days. The long format uses five shooting days and eight edit days. These are scope assumptions rather than fixed promises for every brief. A change order revises price, schedule and rights when the scope grows.

Before opening, deliver three paid test commissions with measured producer time, edit rounds, cash timing and freelance spend. After opening, aim for the modelled project mix only within producer and editing capacity. Expansion requires contribution after paid owner remuneration and sufficient unrestricted cash for debt service and replacements. No theatrical slate or second studio is included.

Gate	Evidence and accountable owner
Paid pilot	Producer records delivery time cost and collections
Rights	Producer approves talent music location and crew agreements
Funding	Owner secures equity debt and cash reserve
Capacity	Editor demonstrates turnaround without unpaid overtime

04 / STRATEGY

Business model canvas

Agencies and businesses buy a completed audiovisual commission, not an ownership interest in a speculative slate. Income is agreed production consideration recognised on accepted delivery. Advance payments fund production but remain liabilities until acceptance. The company contracts freelance camera, sound, lighting and specialist post suppliers with written rates and rights.

Core resources are the paid team, secure workflows, basic owned equipment, project budgets and liquidity. Relationships are repeat commissioning and agency referrals. A distinctive local production portfolio must be earned through real work. Grants, platform royalties, theatrical income and uncontracted distribution proceeds are excluded from revenue.



Proposed commissioned film business model. Named customers and supplier commitments remain unconfirmed.

05 / STRATEGY

SWOT and longer term goals

Proposed strengths are a small accountable production team, clear acceptance gates and flexible freelance crews. Weaknesses are no trading history, no confirmed agency pipeline and the editor bottleneck at higher volume. The company pays permanent salaries even when project starts fall.

Berlin has an established production ecosystem, but its existence does not prove demand for this entrant. Opportunities are recurring agency commissions and bounded documentary assignments. Threats include established producers, client budget cuts, unpaid revisions, rights disputes and delayed acceptance. Years four and five would require a new model and only follow verified repeat demand.



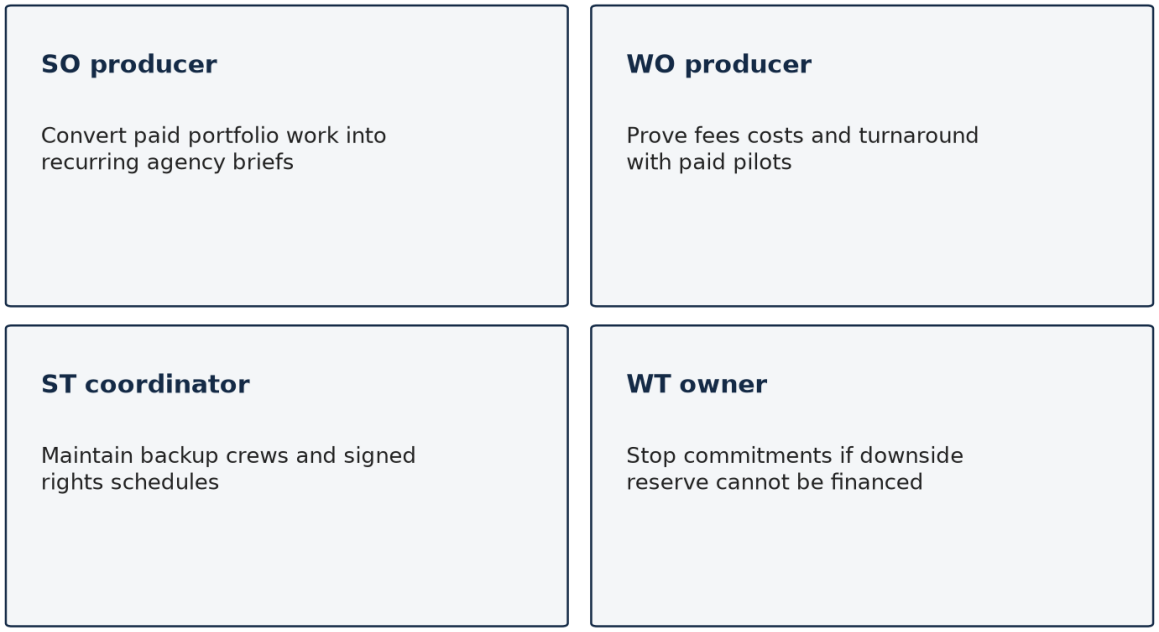
Capabilities are proposed. Regional industry presence is researched context, not a validated sales forecast.

06 / STRATEGY

TOWS strategy matrix

Use clear budgets and acceptance gates to win smaller commissions that require a named accountable producer. Convert the lack of history into a paid pilot programme with permission to show completed work. The producer owns sales evidence; an unpaid speculative reel is not proof of willingness to pay.

Protect the variable crew model with backup suppliers and rights paperwork. Against high fixed payroll and client payment risk, stop new starts if the advance is not received or the forecast cash reserve is breached. The owner reviews the downside before permanent hiring and lease signature. Expand post capacity only after profitable backlog supports its cost.



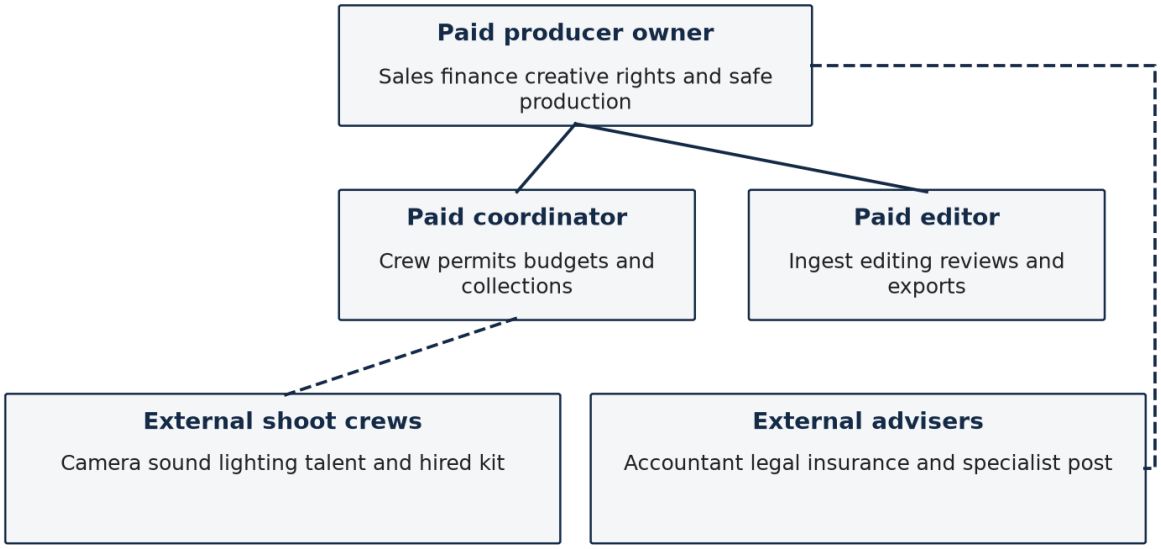
TOWS actions tie portfolio evidence, scope control and finance to named owners.

07 / PEOPLE

Owner and management

The paid producer owner directs sales, funding, creative supervision, rights clearance and client acceptance. The coordinator manages supplier bookings, permits, call sheets, budgets and invoice collection. The editor manages media ingest, backed up working files, editing, colour and exports. Solid lines show internal accountability; dashed lines show external specialist contracts.

Freelance camera, lighting, sound, talent and specialised post teams are project costs, not unpaid permanent staff. An accountant and legal adviser support payroll, tax, rights and contracts. The owner cannot treat every contracted shoot day as available management time: the monthly capacity allowance explicitly reserves time for sales and governance.



Proposed organisation with three paid permanent roles and dashed external specialist relationships.

08 / PEOPLE

Owner and key personnel profiles

No founder biography or professional credits are invented. Recruit a producer with verified commissioned film budgeting, rights control, client communication and production risk experience. Require an editor to demonstrate a complete backed up workflow, revision discipline, colour and sound delivery requirements. The coordinator should demonstrate supplier scheduling, permit follow through and accurate cost tracking.

Check freelance portfolios, references, insured activities and equipment availability before engagement. Confirm whether crew are genuinely self employed or require payroll treatment with a qualified adviser. A broad freelance network must be established through signed terms rather than assumed from Berlin industry size.

Role	Appointment evidence
Producer owner	References budgets rights and safe production examples
Coordinator	Scheduling permits budget reconciliation and collections
Editor	Technical test backup restore and delivery samples
Freelance specialists	Relevant credits references availability and insurance

09 / MARKET

Target customers

The short film targets agency account teams and Berlin businesses needing a brand story, recruiting film or product demonstration. Longer films target institutions, cultural organisations and established businesses with a defined documentary brief and sufficient funded budget. This is commissioned communication content; festival success is not an economic driver.

Qualify each buyer by budget authority, intended uses, approval chain and payment capacity. Decline clients who cannot provide an authorised brief or sufficient advance. Segment new clients separately from repeat agency work because their acquisition cost and revision risk differ. No interviews, letters of intent or paid conversions are claimed.

Segment	Purchase need and evidence required
Agencies	Reliable scoped execution and subcontract clarity
Businesses	Brand recruiting or product communication with named approver
Institutions	Documentary brief clear audience rights and funded budget
Repeat commissioners	Fresh assignment with current agreement and advance

10 / STRATEGY

Segmentation targeting and positioning

Segment by brief complexity, budget, shoot days, rights territory, languages and decision chain. Target commissions that fit one or five shoot days and the in house editing allowance. Position as a Berlin producer offering a named accountable team, scoped reviews and transparent production milestones.

Avoid claims of being the cheapest, highest rated or guaranteed to increase sales. Clients judge portfolio fit and dependable delivery. Agency subcontract work needs clarity over who owns the client relationship, source files and permitted portfolio use. The producer validates positioning through paid bids and lost order interviews.



Proposed segmentation, targeting and positioning. Client preferences remain hypotheses.

11 / STRATEGY

Value proposition canvas

Buyers need a film delivered in usable formats on a real schedule with cleared rights. Hypothesised frustrations include uncertain final cost, slow approvals, missing music rights and unusable technical delivery. Confirm these through interviews and paid work rather than present them as measured findings.

The proposed offer includes a brief workshop, itemised quote, milestone payments, two edit rounds and agreed acceptance tests. Rights schedules, secure file transfer and written change orders address specific risks. The customer must provide one authorised approver and approve script, casting and edits within agreed windows.



Customer jobs, pains and gains are research hypotheses pending paid commissions.

12 / MARKET

Market size and trends

The market scope is domestic commissioned brand and documentary production bought by agencies, businesses and institutions reachable from Berlin during 2027 to 2029. No credible spend total for this narrowly defined segment has been obtained. TAM is total relevant commissioning spend; SAM is spend the proposed team can serve; SOM is signed profitable orders converted into deliveries. None is validated by a sales forecast.

Medienboard reports a substantial regional audiovisual ecosystem and a decline in regional filming activity in its 2024 report [S 1]. This supports supplier and competitor presence, not entrant market share. The capacity envelope in the chart is a planning ceiling derived from 18 usable producer and editor days per month. Replacing missing market data with a percentage of the broad film industry would overstate evidence.



TAM and SAM are unquantified. SOM must be measured through orders; capacity is not market share.

13 / STRATEGY

PESTLE analysis

Political factors include changing film incentives and location permissions; this model does not assume subsidy receipts. Economic factors are commissioning budgets, crew costs and payment delay. Social considerations include representation, talent consent and appropriate filming conduct.

Technology affects post workflows, storage and synthetic media rights; client approvals are required before using generative tools. Legal factors include copyright, employment status, contracts, data protection and public filming permits [S 2 S 3]. Environmental choices concern travel, hired equipment, energy and waste. The producer owns the compliance gate and coordinator records permit and supplier evidence.



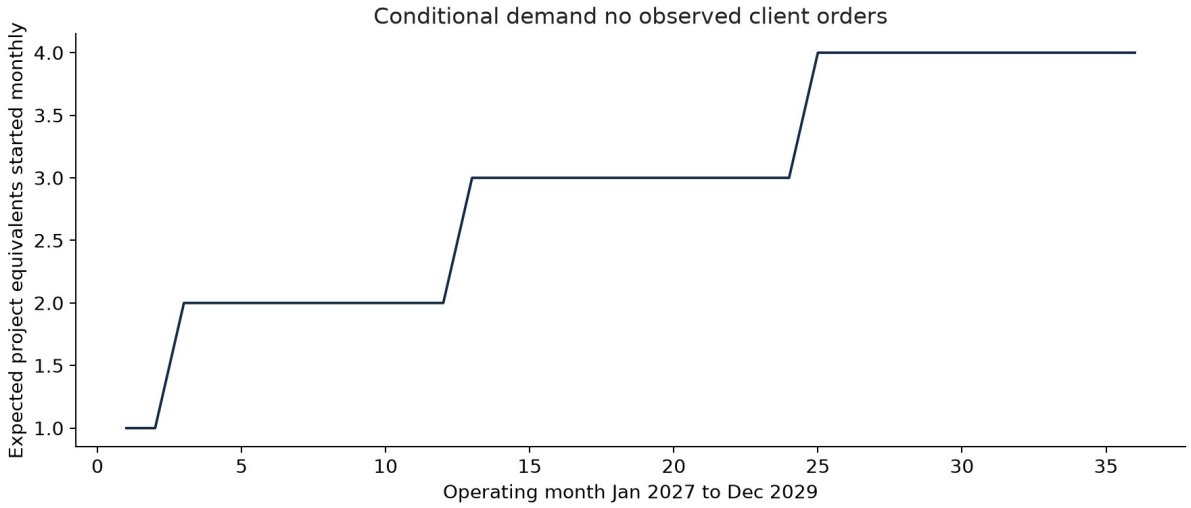
Six aligned panels link Berlin commissioned production considerations to practical responses.

14 / MARKET

Local demand and evidence

Regional film activity and competitor portfolios establish that Berlin hosts production, but they do not establish demand for Spree Frame. No customer bookings, pipeline observations or conversion rates are available. The plotted starts are model assumptions that must be replaced with signed commissions after validation.

Run interviews with agency buyers and institutional commissioners, then request paid briefs. Track qualified requests, submitted budgets, accepted orders, deposits, producer days and realised contribution. Require three completed paid pilots with agreed portfolio use before hiring all permanent roles. A stop decision is appropriate if buyers reject the proposed fee or timing.



Expected monthly project starts are conditional planning assumptions, not observed local demand.

15 / MARKET

Competitors and positioning

Watchmen Productions publicly offers commercial, brand, corporate and production services from Berlin [S 8]. Its published service scope establishes a relevant experienced competitor. No price, lead time, quality score or capacity ranking is inferred from its portfolio. Other alternatives are larger agencies with in house teams, freelance collectives and clients making content internally.

Spree Frame would compete through a defined small team and bounded scope. That position needs paid evidence because established competitors can also offer clear budgets. Record bid wins and losses, reasons for rejection and client references. Do not invent competitor weaknesses to justify the plan.

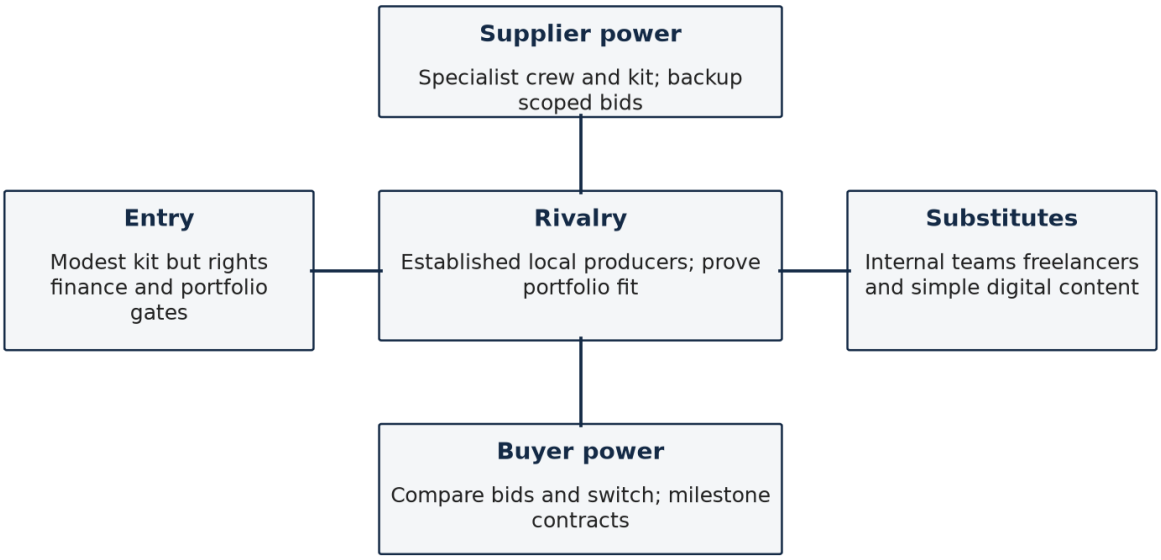
Alternative	Public evidence or planning implication
Watchmen Productions	Published commercial corporate and branded production S8
Agency internal team	Buyer alternative; capacity and pricing unverified
Freelance collective	Flexible substitute; actual offers needed
Client internal production	Low complexity substitute; willingness to outsource unverified

16 / STRATEGY

Porter five forces

Rivalry is high enough to require portfolio evidence: established producers already operate locally. Buyer power is material because agencies can compare budgets and assign work elsewhere. Suppliers with specialised equipment or scarce crew can raise costs or be unavailable on dates.

Entry needs modest owned assets but credible work, rights control and finance. Substitutes include internal video teams, freelance crews and simple digital content. Responses are clear scoped bids, diversified buyer relationships, backup suppliers and cash gates. The diagram describes mechanisms, not fabricated numerical ratings.



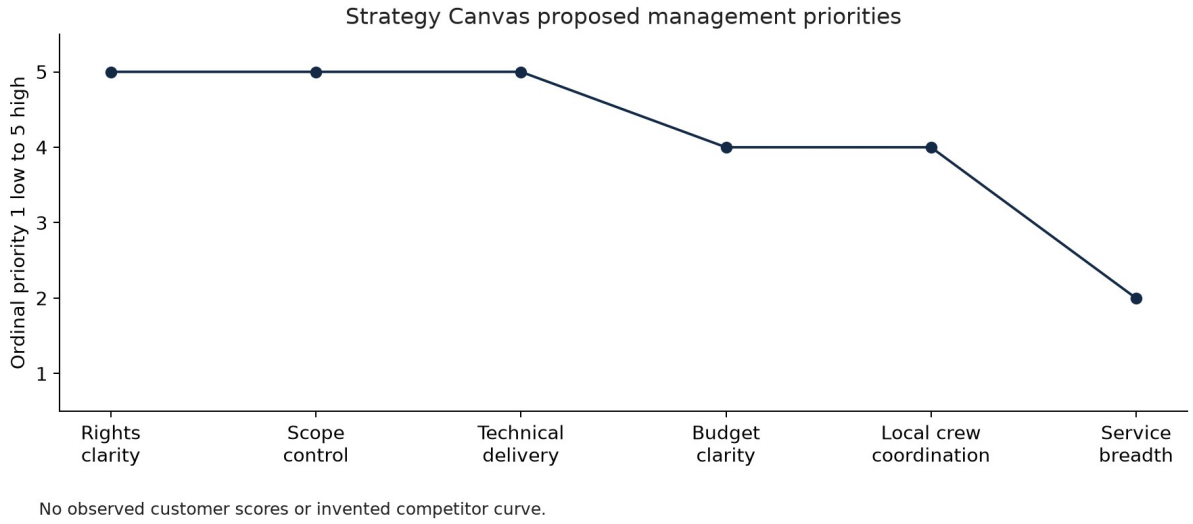
Rivalry at the centre with suppliers, buyers, entrants and substitutes around it.

17 / STRATEGY

Strategy canvas

The canvas plots proposed management priorities on a one to five ordinal scale. It is not a customer satisfaction survey or a competitor score. High priorities are rights clarity, scope control and reliable technical delivery. Budget transparency and local crew coordination are also explicit design choices.

The company limits breadth: it does not operate a theatrical slate or speculative feature programme at launch. Validate the priorities in customer briefs and lost bid interviews. If buyers chiefly require scale or a large recognised director roster, reconsider the target segment before expanding fixed costs.



Ordinal management priorities only. No measured competitor curve or rating is claimed.

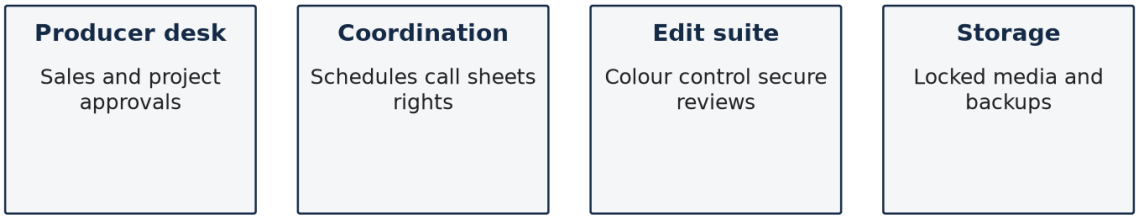
18 / OPERATIONS

Location and premises

Rent a Berlin office/edit suite with approximately 100 square metres rather than a permanent shooting stage. Prioritise secure access, suitable electrical supply, quiet editing, colour control, reliable internet and locked media storage. The model uses EUR 3,000 monthly net rent, a three month refundable deposit and VAT exempt rent as unquoted assumptions.

The floor plan is functional rather than an identified property. Inspect lease permitted use, fire routes, acoustic limitations, equipment storage and insurance requirements before signature. Public road filming may require special use permissions and coordinated traffic measures [S 2]. Private locations require separate owner consent and contract terms.

Proposed 100 square metre office/edit suite; no property identified.



Functional edit suite concept only. No premises survey or lease approval is claimed.

19 / OPERATIONS

Equipment and resource plan

Initial net equipment spending is EUR 60,000 for camera basics, editing workstations, calibrated monitors, storage and backup. Proposed allocation is camera/audio EUR 20,000, edit/monitor EUR 20,000, storage/backup EUR 15,000 and support EUR 5,000. Obtain itemised bids and service warranties. Special camera, lighting and sound packages are hired within project budgets.

The model depreciates owned equipment over 48 months with zero residual value. Additional EUR 12,000 edit/storage equipment is planned in month 25. These assets do not create automatic editor labour capacity. Client commissions are transferred under contract and are not carried as a speculative rights library.

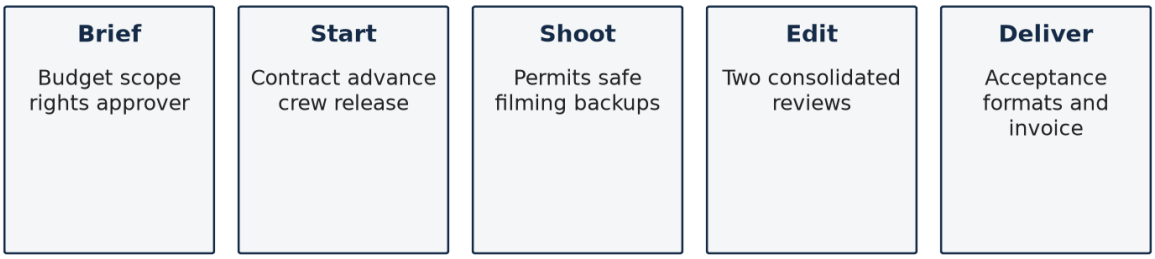
Resource	Planning basis
Core camera and audio	EUR 20,000 net unquoted
Edit workstations and monitors	EUR 20,000 net unquoted
Storage and backup	EUR 15,000 net unquoted
Support equipment	EUR 5,000 net unquoted
Special kits and crew	Hired and expensed per commission

20 / OPERATIONS

Film and product strategy

The short commission is a one shooting day brand or corporate film with an agreed script, approximately three edit days and two consolidated reviews. The long commission is a five shooting day documentary style film with approximately eight edit days. Language versions, major animation, travel, celebrity talent and extra revisions require separately priced scope.

Both follow a month of preparation/shooting and accepted delivery in the next month for modelling. Real schedules will differ, so each signed commission must have its own production calendar. Fractional monthly volumes are expected project equivalents, not promises to deliver part of a film. No owned feature slate, broadcast licence sale or streaming revenue is included.



Brief, advance, filming, edit acceptance and delivery form the commissioned production workflow.

21 / MARKET

Competitor price comparison

The reviewed competitor site publishes service scope but not a comparable rate card [S 8]. A meaningful price comparison therefore remains unavailable. Do not compare a one day short film with a feature or a simple editing job. Request like for like bids using the same script, talent, rights territory, shoot days, deliverables and review limits.

Spree Frame proposed fees exclude VAT and extraordinary scope. Differences should be explained by crew days, equipment, rights, location, edit days and insurance rather than unsupported premium quality claims. Keep the bid comparison with dated source documents before final pricing approval.

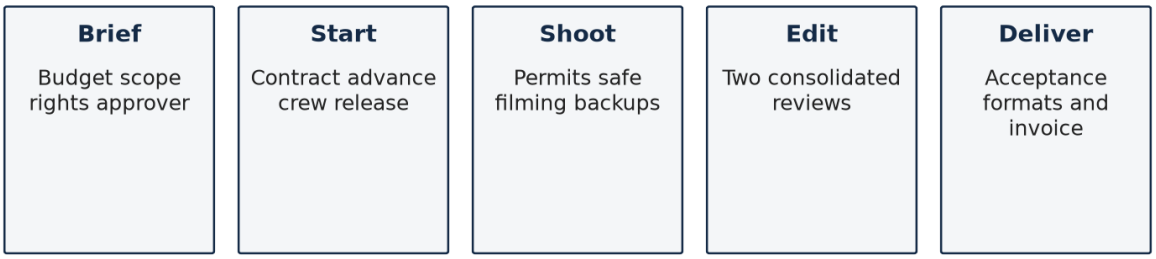
Offer	Net planning price	Evidence status
Short brand film	EUR 18,000	Proposed; no comparable supplier bids
Long commissioned film	EUR 60,000	Proposed; no comparable supplier bids
Watchmen comparable scope	Unavailable	Services published; prices not observed

22 / SALES

Brand and customer experience

The working name Spree Frame requires trademark and domain checks before use. The customer experience starts with a brief, budget and schedule approved by one accountable buyer. Clear terms state rights, revision limits, payment milestones, approval windows and delivery formats.

The coordinator confirms logistics and communicates changes promptly. The editor documents file naming, colour, audio and subtitle requirements, then provides a controlled review link. Client acceptance and authorised release are recorded. Complaints receive a factual issue log and resolution plan; portfolio use requires permission rather than automatic publication.



Proposed customer workflow with contract, payment and acceptance gates.

23 / SALES

Sales channels and process

Launch sales use direct agency outreach, commissioner referrals and a portfolio website funded through the modelled marketing budget. The producer qualifies budget, use rights, decision chain, scope and timing before pricing. The coordinator only books crew after a signed contract and received advance.

No assumed funnel is presented as observed demand. Record weekly leads, qualified briefs, bid conversion, deposits and contribution by buyer. Agency work should not displace direct commissions unless its realised margin and payment terms justify the capacity. A single client should not dominate committed payroll without a signed repeat work agreement.

Step	Release evidence
Qualification	Authorised approver funded budget and intended uses
Bid	Scope rights crew budget and margin check
Order	Signed agreement and received advance
Delivery	Approved cut and invoice acceptance
Review	Contribution collections and permission to show work

24 / SALES

Launch marketing

The preparation expense includes EUR 3,000 launch marketing, with no invented portfolio credits. Use paid pilot films only with explicit rights to show them. Ongoing Base marketing is EUR 1,200 monthly within EUR 2,900 eligible overhead. Other overhead is software EUR 600, utilities EUR 300, accountancy EUR 500 and maintenance EUR 300.

The producer tests a limited number of prospect campaigns and tracks paid conversions rather than impressions alone. Stop spending on a channel that produces unqualified briefs or commissions below contribution thresholds. Freelance referral commissions, if adopted, require a fresh model input because they are not currently included.

Budget	Base planning allocation
Prelaunch marketing	EUR 3,000 included in setup expenses
Ongoing marketing	EUR 1,200 monthly within overhead
Validation	Paid pilots with scope and contribution records
Channel decision	Continue only when qualified paid demand supports cost

25 / SALES

Retention and ongoing sales

Retention means another funded commission with a current contract rather than an assumed subscription. Schedule a post delivery review to learn whether the film met technical and communication requirements. Ask for referrals and portfolio consent without implying measured sales results for the client.

Maintain agency contacts with relevant examples and capacity availability. Each repeat order still requires a new brief, price, advance and rights schedule. Monitor revision hours, actual direct cost, late approvals and collections by client. Suspend new work for overdue buyers unless secured terms protect cash. The forecast includes no automatic contracted retainer revenue.

26 / OPERATIONS

Daily operations and suppliers

The coordinator runs a morning schedule and cost review covering booked crew, locations, permits, insurance, call sheets, releases and client approvals. The producer approves risk assessments, creative scope and spending variances. The editor ingests footage with checksum and backup verification, then controls review versions and delivery archives.

Direct costs include freelance crew, hired equipment, talent/location, music and delivery. Base short budgets are EUR 3,000 crew, EUR 1,500 hire, EUR 1,500 talent/location and EUR 500 music/delivery; long budgets are EUR 15,000, EUR 5,000, EUR 6,000 and EUR 2,000 respectively before contingency. Suppliers are paid 60% on start and 40% at delivery in the model; this is unagreed and must be replaced with quotations.

Control	Accountable role
Shoot release	Producer confirms rights safety and advance
Supplier commitment	Coordinator confirms written scope and rates
Media integrity	Editor verifies ingest and redundant backups
Budget variance	Producer approves change order before overspend
Collection	Coordinator follows invoice acceptance and payment

27 / OPERATIONS

Sustainability practices

Use local crews when suitable, combine travel, hire specialised equipment and avoid unnecessary material purchases. Record travel mode, crew miles, location energy where available and waste handling for each production. No measured emissions baseline or green certification is claimed.

The coordinator considers lower impact options during procurement, while the producer protects safety and delivery requirements. Reusable kit and robust storage may reduce replacement needs, but savings are not invented in the model. Client requests for certified environmental reporting need a scoped quote and documented methodology.

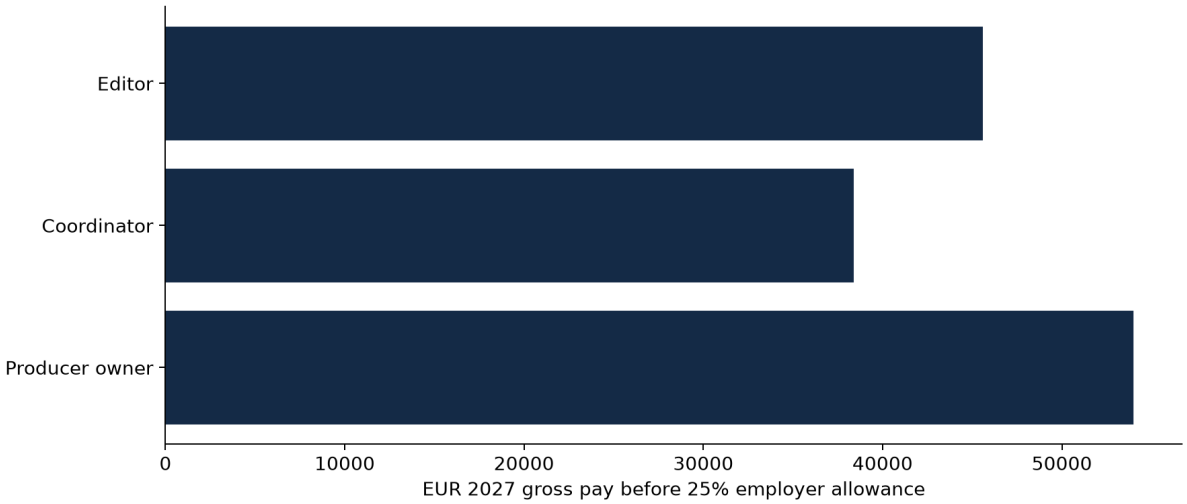
Practice	Record and owner
Travel planning	Coordinator records trips and modes
Hired specialist equipment	Coordinator avoids idle purchases
Waste and reuse	Crew documents location disposal requirements
Energy	Record available site and studio consumption

28 / PEOPLE

Staffing and training

Three permanent paid roles are modelled: producer owner EUR 4,500 gross monthly, coordinator EUR 3,200 and editor EUR 3,800, plus 25% employer allowance. Each role plans a 40 hour week. The allowance is a planning provision and needs payroll advice; freelance classification and any artists social levy must be reviewed within supplier and contingency budgets.

Train on rights checklists, incident reporting, secure media handling, budget controls and file recovery. Usable producer and editor project days are each capped at 18 monthly, with separate allowances for sales, administration and leave. Freelance specialists deliver shoots; overtime is not a free capacity source. A later additional employee is excluded until a revised model supports it.



Base annual gross permanent pay EUR before 25% employer allowance; project crew sits in direct costs.

29 / PEOPLE

Staff skills and fair work

Require safe equipment handling, consent awareness, respectful casting and accessible communication. Use written schedules and breaks rather than assume unlimited filming hours. Verify employee pay and freelance arrangements before hiring. The official minimum wage is EUR 14.60 per hour from January 2027 [S 7]; the planned full time salaries exceed that floor at ordinary working hours, subject to actual hours and classification.

The producer approves crew contracts and a method for reporting harassment or unsafe conditions. Paid preparation and training are included in startup provision. Do not invent union agreements or treat employees as contractors to reduce employer costs. Payroll quotes, insurance and safe shoot policies are outstanding inputs.

30 / OPERATIONS

Legal and insurance requirements

Before trading, confirm GmbH incorporation, tax registration, VAT treatment and employment obligations with qualified advisers. Berlin public road film permissions are site and activity specific [S 2]. Contracts must identify rights uses, territory and term under copyright law [S 3], alongside location and talent consent, music licences and privacy requirements.

Obtain insurance proposals for production liability, equipment, errors and omissions, employer exposures and cyber/media storage risks. The model carries EUR 500 monthly insurance, an unquoted allowance. Drone work, hazardous stunts, children and specialist regulated activities are excluded unless separately approved and costed. GDPR and secure handling of identifiable footage require a documented retention policy.

Requirement	Release evidence
Entity and tax	Registration accountant review and cash tax calendar
Filming sites	Owner permission and public permits where required
Rights	Crew talent music and client licence schedule
Safety	Risk assessment responsible producer and crew briefing
Insurance	Written scope limits exclusions and premium bids

31 / OPERATIONS

Opening roadmap

Month minus three establishes ownership, buyer interviews and paid pilot scopes. Month minus two completes pilots, verifies rates and employer costs and requests premises and insurance quotes. Month minus one secures finance, entity setup, contracts and a tested backup/delivery process. No lease or permanent payroll should be committed merely because the Base case appears profitable.

Opening in January 2027 is a planning date. All phases depend on actual approvals, advance collections and available crew. The owner records evidence at each gate and changes the date if necessary. A delay requires rebuilding startup expenses and liquidity, not simply moving a chart label.

Timing	Gate
Three months before	Buyer interviews incorporation advice and pilots
Two months before	Paid evidence rates permits payroll and insurance
One month before	Finance lease contract and backup tests
Launch	Signed scope received advance and safe production
Quarterly	Reforecast cash capacity and customer concentration

32 / RISK

Risks and management actions

The main risks are insufficient commissioned demand, crew overruns, extra edit rounds, late acceptance and delayed payments. Base and Downside volumes are unobserved. The owner limits starts to paid advances, reviews weekly cash and refuses scope changes without priced approval. The coordinator maintains backup suppliers and overdue invoice records.

Rights disputes, lost footage and unsafe filming can destroy project margin and reputation. Require release checklists, redundant backups and restore tests. Equipment replacement and debt principal use cash even when EBITDA improves. If the minimum cash reserve is not protected under credible downside assumptions, secure real funding or reduce permanent commitments before launch.

Risk	Trigger and response
Demand	Paid bids below plan; defer hiring and lease
Scope	Edit rounds exceed contract; priced change order
Cash	Reserve breach or overdue buyer; stop new starts
Rights and safety	Missing approvals; do not release shoot or film
Media loss	Restore failure; stop ingest and repair backup process

33 / EVIDENCE

Research and evidence

Source records were reviewed on 3 October 2026. Regional activity [S 1], public film permissions [S 2], copyright rights [S 3], VAT [S 4], Berlin trade tax [S 5], dated corporation tax [S 6], minimum wage [S 7] and an actual competitor service scope [S 8] inform context. Exact URLs are retained below and in Inputs. No source validates the entrant sales forecast.

All fees, crew costs, rental costs, volumes, employer allowances, equipment budgets, milestone terms and owner living costs are planning assumptions. The current corporation tax statute sets 15% for 2027, 14% for 2028 and 13% for 2029 [S 6]. Berlin trade tax is 410% of the assessment amount; 2028 and 2029 are held constant as an assumption requiring recheck. Tax provisions are conservative and ignore loss relief and book tax differences. The film slate reference was inspected for project timing and cash discipline, but no distributor model was imported.

S1 Regional production context 2024 https://www.medienboard.de/fileadmin/user_upload/pdf/Publikationen/MBB_TAETIGKEITSBERICHT_2024_FINAL.pdf

S2 Berlin public filming permits https://service.berlin.de/dienstleistung/325715/

S3 Copyright rights of use https://www.gesetze-im-internet.de/urhg/__31.html

S4 VAT standard rate https://www.gesetze-im-internet.de/ustg_1980/__12.html

S5 Berlin trade tax https://service.berlin.de/dienstleistung/325333/

S6 Dated corporation tax rates https://www.gesetze-im-internet.de/kstg_1977/__23.html

S7 Minimum wage 2027 https://www.bundesregierung.de/breg-de/suche/mindestlohn-faq-1688186

S8 Competitor production scope https://www.watchmen.de/

34 / EVIDENCE

Quotes and assumptions

Outstanding evidence includes client briefs and advances, like for like production bids, employment and freelance classification, payroll/social contributions, any artists social levy, insurance premiums, lease terms, equipment prices and rights templates. Supplier terms are unagreed. Obtain dated quotations and replace planning inputs before a binding launch decision.

The workbook assumes domestic standard rated services at 19% VAT, eligible supplier purchases recoverable, exempt rent and no input VAT on payroll or insurance. VAT settlement is simplified monthly with a one month lag and startup recovery in month one; accountant confirmation is needed. No grant, rebate, unbooked receivable or balancing facility fills cash shortfalls.

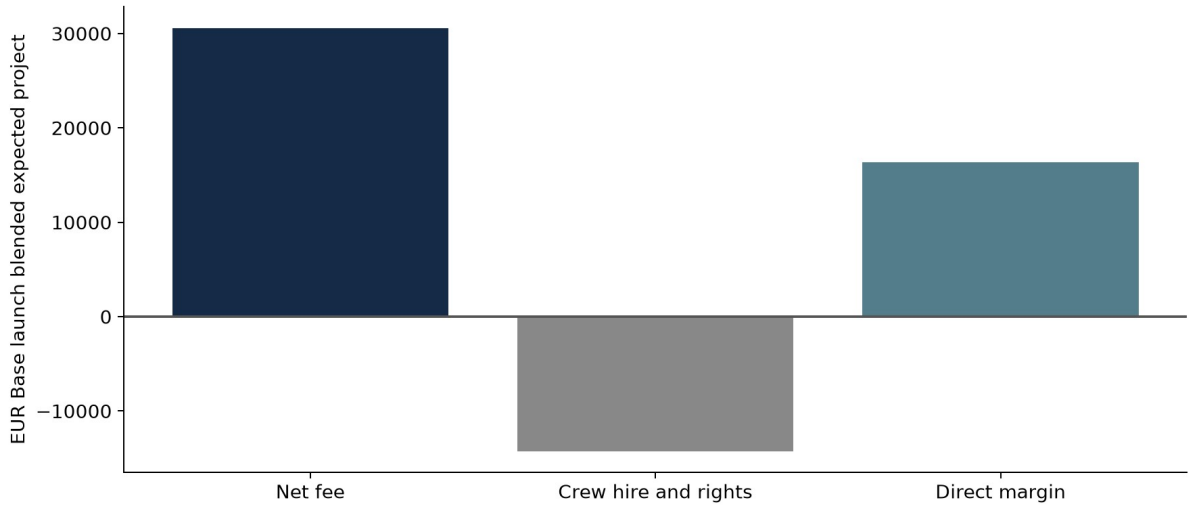
Input group	Evidence needed
Demand and fees	Paid pilots accepted bids signed orders
Crew and rights	Dated bids classifications releases and licence scope
Payroll	Employer contributions and pay compliance review
Premises and assets	Lease equipment bids and deposits
Finance and tax	Executed terms and adviser verified payment calendar

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Pricing and project economics

Base net launch fees are EUR 18,000 per short commission and EUR 60,000 per long commission. At 70% short and 30% long mix, blended consideration is EUR 30,600 per expected project before VAT. The prices are proposed, not competitor observations. Two consolidated review rounds are included; additional scope needs a written change order.

Base short direct budget is EUR 6,500 before 10% contingency and long direct budget is EUR 28,000 before contingency. A 60% cost instalment is paid at start and the rest at delivery. Direct margin is not profit: payroll, rent, overhead, equipment depreciation, debt and tax remain to be covered.



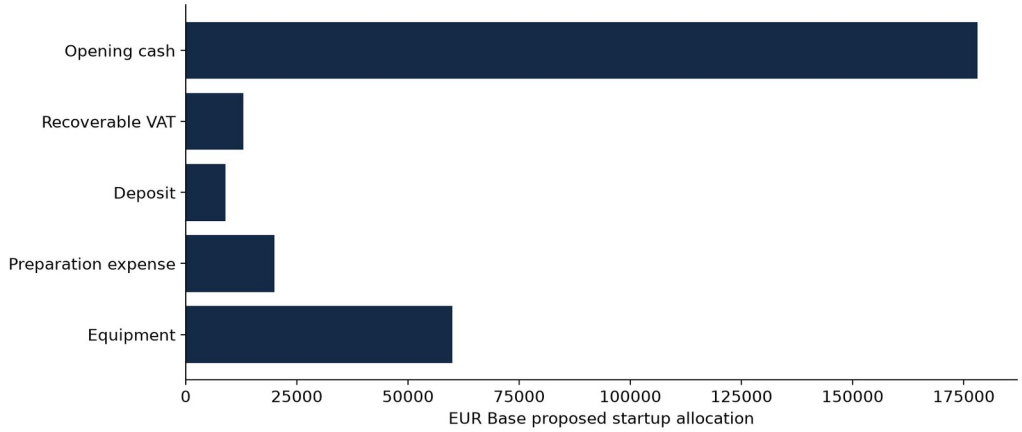
Base launch blended project fee and direct cost EUR; prices and costs are unquoted assumptions.

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Startup costs and funding

Proposed startup funding is EUR 200,000 equity plus EUR 80,000 debt. Uses include EUR 60,000 equipment, EUR 20,000 preparation expense, EUR 9,000 refundable deposit and EUR 12,920 recoverable VAT. This leaves EUR 178,080 opening cash. The cash is liquidity, not additional profit or a budget to spend automatically.

Base minimum cash is EUR 163,146, producing a reserve gap of EUR 0. Downside reserve gap is EUR 349,099. No additional facility is drawn automatically. Require secured terms and a credible downside plan before commitment.



Model 1.0 Base startup allocation EUR; funding is proposed not committed.

Startup funding and uses	EUR
Paid equity	200,000
Term debt	80,000
Equipment	60,000
Preparation expense	20,000
Refundable deposit	9,000
VAT cash	12,920
Opening cash	**178,080**

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Itemized startup costs

Equipment is capitalised and depreciation capped at remaining asset cost. Preparation expense creates an opening retained loss of EUR 20,000. It comprises legal/setup EUR 5,000, marketing EUR 3,000, owner gross preparation salary EUR 9,000, employer allowance EUR 2,250 and training EUR 750. The paid preparation provision is a budget, not a claimed supplier contract.

VAT eligible setup expense is EUR 8,000 for legal and marketing. Equipment VAT EUR 11,400 plus setup VAT EUR 1,520 are paid at opening and assumed recovered in month one. The refundable EUR 9,000 deposit remains an asset. No owned film content or speculative licence library is created.

Item	Base EUR
Camera and audio	20,000
Edit and monitors	20,000
Storage and backup	15,000
Support kit	5,000
Legal and setup	5,000
Launch marketing	3,000
Owner preparation pay	9,000
Employer preparation allowance	2,250
Training	750
Refundable deposit	9,000
Recoverable VAT	12,920

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Owner personal survival budget

Base owner salary is EUR 4,500 gross monthly, with company employer costs included in payroll. At an assumed 65% household net retention, estimated personal cash is EUR 2,925 monthly against EUR 2,800 living costs, leaving EUR 125. This estimate is not a personal tax or social insurance assessment.

The hypothetical living budget is housing EUR 1,500, essentials EUR 800, transport EUR 250 and buffer EUR 250. No other household income, unpaid owner labour or dividend is assumed. The owner should obtain an individual budget and payroll advice; the narrow personal margin may require savings distinct from company funding.

Personal monthly item	EUR
Gross owner salary	4,500
Estimated net personal cash	2,925
Housing	1,500
Essentials	800
Transport	250
Buffer	250
Estimated surplus	**125**

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Financing terms and security

The proposed EUR 80,000 loan is drawn at opening, bears 8% annual interest on opening monthly balances and has three months principal grace. Then EUR 1,333 principal is paid monthly over 60 months, capped at outstanding debt. Terms, interest, security and any guarantee are not agreed. The 36 month model retains debt beyond the forecast.

Equipment and eligible invoices may support security, but no collateral value, borrowing base or lender consent is claimed. The owner must negotiate covenant and reserve requirements and understand personal guarantees before acceptance. Equity and debt remain proposed. The model does not draw cash to make the balance sheet look solvent.

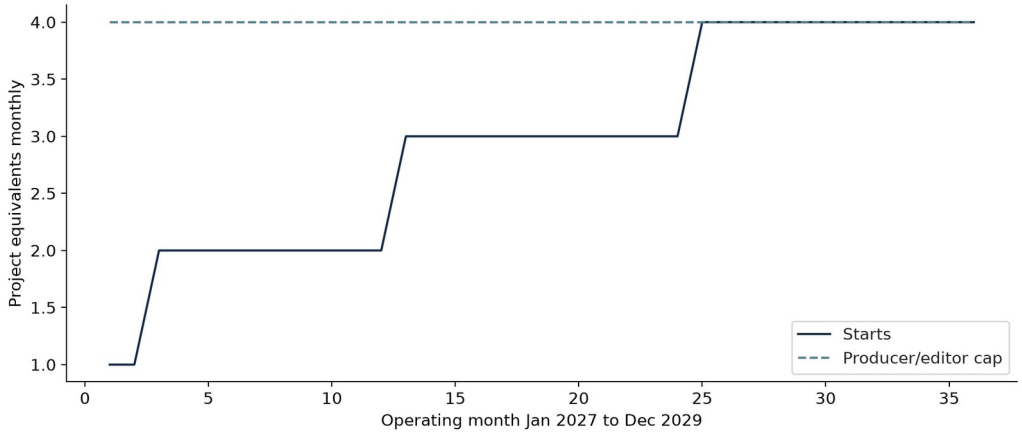
Term	Base planning position
Paid equity	EUR 200,000 uncommitted
Opening debt	EUR 80,000 uncommitted
Interest	8% annually opening balance monthly
Grace and repayment	3 months grace then 60 equal principal instalments
Security	Unagreed; legal and lender review required

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Revenue forecast and capacity

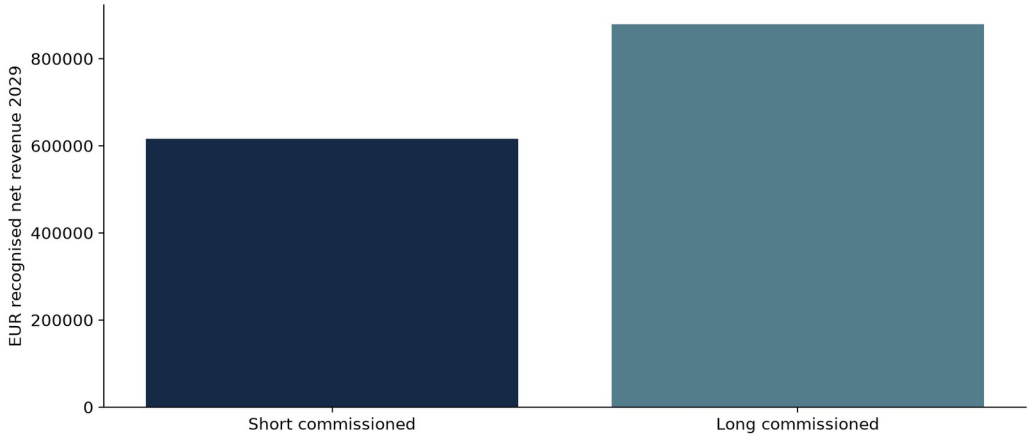
Revenue is recognised when films are accepted, one month after start. Expected Base starts are 2 monthly in 2027 after a 50% opening ramp, 3 in 2028 and 4 in 2029 before capacity. The 70% short/30% long mix needs 3.2 producer and 4.5 editor days per project; 18 available days limit capacity to 4 projects monthly. Modelled delivered equivalents are 20.0, 35.0 and 47.0 annually.

2029 net revenue is EUR 1,494,431. January recognition reflects prior year started fees, so annual amounts must use the monthly schedule rather than a simple current year volume times fee. December starts remain WIP and client advances beyond the model horizon. These are expected project equivalents, not signed films.

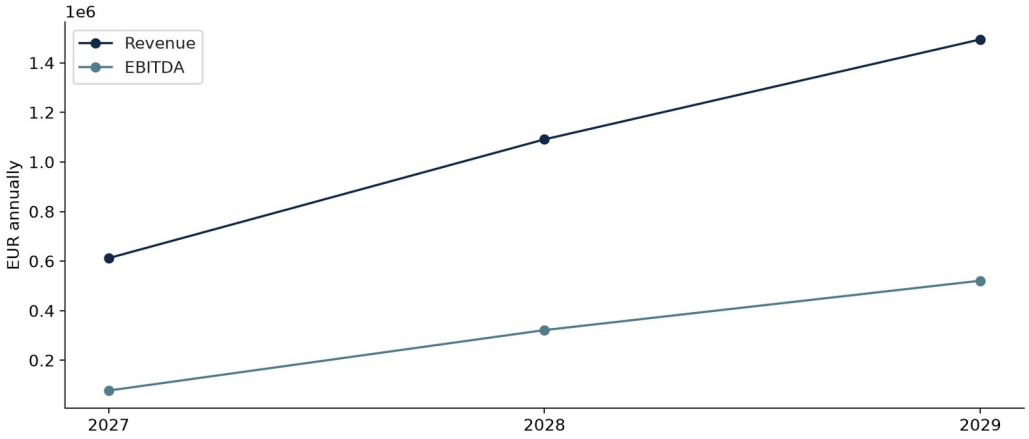


Model 1.0 Base expected starts and capped producer/editor capacity projects per month.

Year	2027	2028	2029
Revenue	612,000	1,091,196	1,494,431



Base recognised sales mix EUR 2029 from verified short and long commissions.



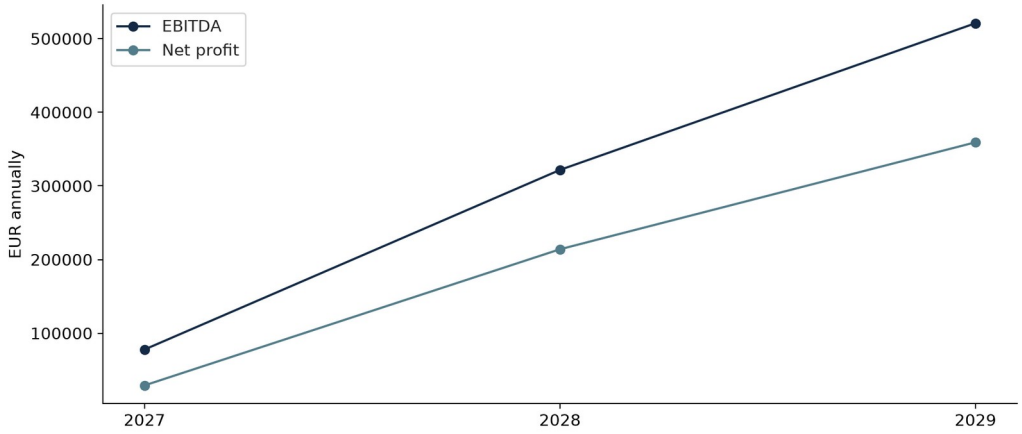
Base annual revenue and EBITDA EUR 2027 to 2029 model 1.0.

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Costs and projected profit

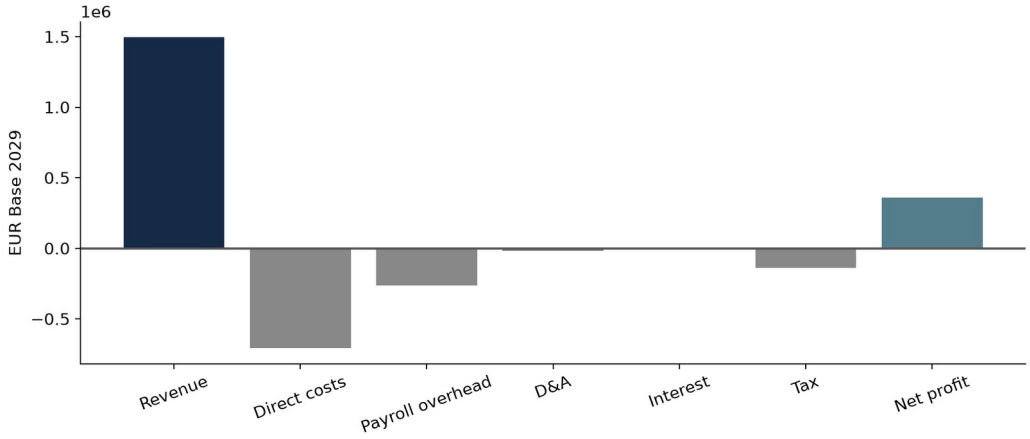
The model capitalises the 60% start stage direct cost in WIP. The remaining 40% is incurred and paid at delivery; the complete project cost is then expensed against accepted film revenue. Cash timing can therefore differ from profit recognition. Base gross margin in 2029 is 52.6%. Permanent payroll includes paid owner remuneration and the 25% employer allowance.

Base EBITDA is EUR 77,800 in 2027 and EUR 520,980 in 2029. Depreciation, interest and tax reduce 2029 net profit to EUR 359,248. Direct budgets include contingency and grow by 3% yearly. Fixed costs and wages also rise 3% yearly; this is a forecast assumption.



Model 1.0 Base annual EBITDA and net profit EUR from linked statements.

EUR	2027	2028	2029
Revenue	**612,000**	**1,091,196**	**1,494,431**
Direct production cost	284,900	512,678	708,968
Gross profit	**327,100**	**578,518**	**785,463**
Payroll and overhead	**249,300**	**256,779**	**264,482**
EBITDA	**77,800**	**321,739**	**520,980**
Depreciation	15,000	15,000	18,000
Interest	6,080	4,853	3,573
Net profit	**29,054**	**213,977**	**359,248**



Base 2029 profit bridge EUR from verified monthly statements model 1.0.

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Profit and loss forecast

The profit and loss uses delivery revenue, delivered direct costs, permanent payroll/overhead, capped equipment depreciation and opening debt interest. Tax is provided and paid monthly on positive profit before tax using corporation tax 15%, 14% and 13% by year plus 5.5% surcharge on that component and 14.35% assumed trade tax.

This simplified provision ignores tax losses, book tax differences and actual payment dates; it is deliberately conservative rather than a tax return. No income tax relief or grant is used to make losses disappear. The following table ties directly to model 1.0 in EUR.

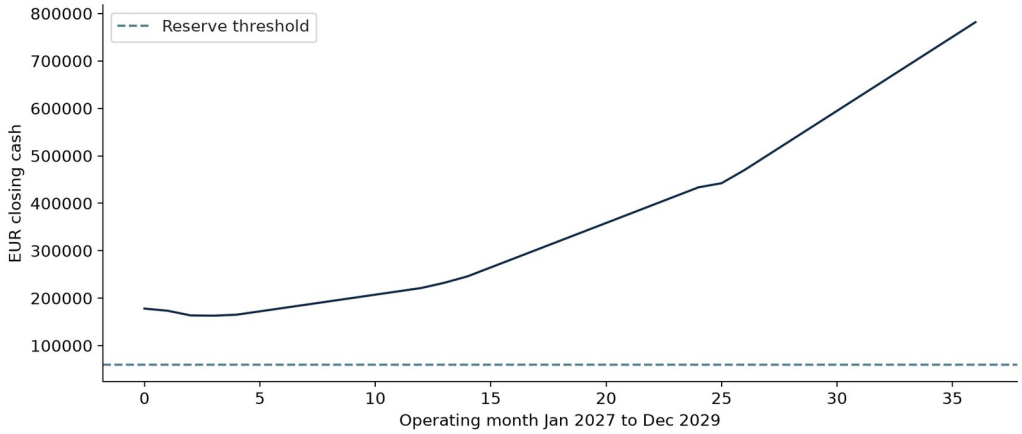
EUR	2027	2028	2029
Revenue	**612,000**	**1,091,196**	**1,494,431**
Direct production cost	284,900	512,678	708,968
Gross profit	**327,100**	**578,518**	**785,463**
Owner gross pay	54,000	55,620	57,289
Coordinator gross pay	38,400	39,552	40,739
Editor gross pay	45,600	46,968	48,377
Employer cost allowance	34,500	35,535	36,601
Rent	36,000	37,080	38,192
Eligible overhead	34,800	35,844	36,919
Insurance	6,000	6,180	6,365
Payroll and overhead	**249,300**	**256,779**	**264,482**
EBITDA	**77,800**	**321,739**	**520,980**
Depreciation	15,000	15,000	18,000
Interest	6,080	4,853	3,573
Profit before tax	**56,720**	**301,886**	**499,407**
Tax provision paid	27,666	87,909	140,159
Net profit	**29,054**	**213,977**	**359,248**

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Cash flow and financial position

Base closes 2027 with EUR 221,538 and 2029 with EUR 781,765. Minimum cash including startup is EUR 163,146. Profit differs from cash because commissions create WIP, client advances and gross receivables, and loan principal and equipment replacement use cash.

Invoices are proposed 40% at start, 40% cash at accepted delivery and 20% one month later. The invoice at delivery recognises the remaining 60%; the unpaid 20% remains a gross receivable. Start advances are net contract liabilities until delivery, while output VAT is accrued on invoices. VAT is settled with a simplified one month lag. No overdraft is added when cash is negative.



Base monthly closing cash EUR with EUR 60,000 reserve threshold model 1.0.

EUR	2027	2028	2029
Operating cash flow	**55,458**	**228,111**	**376,115**
Capital spending net	–	–	12,000
Principal repayment	12,000	16,000	16,000
Net cash change	43,458	212,111	348,115
Closing cash	**221,538**	**433,650**	**781,765**

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Cash flow forecast months one to six

These six month figures come directly from the active Base monthly statement. Opening cash rolls forward into closing cash without a funding plug. VAT cash differs from net revenue and startup VAT recovery is separately modelled. Actual client and tax payment calendars must replace the simplified assumptions before commitment.

EUR	M1	M2	M3	M4	M5	M6
Opening cash	**178,080**	**173,535**	**163,705**	**163,146**	**165,274**	**172,286**
Operating cash flow	**(4,545)**	**(9,830)**	**(559)**	**3,461**	**8,345**	**8,351**
Capital spending net	–	–	–	–	–	–
Principal repayment	–	–	–	1,333	1,333	1,333
Closing cash	**173,535**	**163,705**	**163,146**	**165,274**	**172,286**	**179,303**

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Cash flow forecast months seven to twelve

These six month figures come directly from the active Base monthly statement. Opening cash rolls forward into closing cash without a funding plug. VAT cash differs from net revenue and startup VAT recovery is separately modelled. Actual client and tax payment calendars must replace the simplified assumptions before commitment.

EUR	M7	M8	M9	M10	M11	M12
Opening cash	**179,303**	**186,327**	**193,357**	**200,393**	**207,435**	**214,484**
Operating cash flow	**8,357**	**8,363**	**8,369**	**8,376**	**8,382**	**8,388**
Capital spending net	–	–	–	–	–	–
Principal repayment	1,333	1,333	1,333	1,333	1,333	1,333
Closing cash	**186,327**	**193,357**	**200,393**	**207,435**	**214,484**	**221,538**

Financial position summary

The balance sheet carries gross outstanding invoices, direct cost WIP, refundable deposit, net owned equipment and any VAT credit. Client advances remain liabilities until accepted delivery. Paid equity stays fixed and retained earnings begin with the preparation loss, then roll through monthly net profit.

Each monthly balance sheet and cash roll forward reconciles to less than EUR 0.01. No content library valuation or future royalties are carried. Unfulfilled December commissions will need completion after December 2029; closing WIP and advances are operating obligations rather than distributable cash.

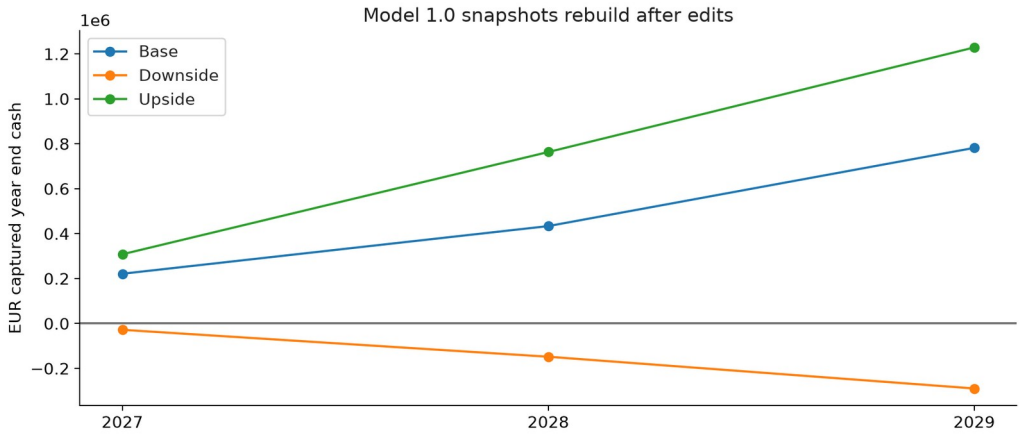
EUR	2027	2028	2029
Closing cash	**221,538**	**433,650**	**781,765**
Receivables gross	14,566	22,285	30,308
Work in progress	17,094	26,410	36,270
VAT recoverable	–	–	–
Refundable deposit	9,000	9,000	9,000
Net equipment	45,000	30,000	24,000
Total assets	**307,198**	**521,345**	**881,343**
Term loan	68,000	52,000	36,000
Client advances net	24,480	37,454	50,938
VAT payable	5,664	8,860	12,125
Total liabilities	**98,144**	**98,314**	**99,063**
Paid equity	200,000	200,000	200,000
Retained earnings	9,054	223,031	582,279
Total equity	**209,054**	**423,031**	**782,279**
Liabilities and equity	**307,198**	**521,345**	**881,343**

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Break even and scenarios

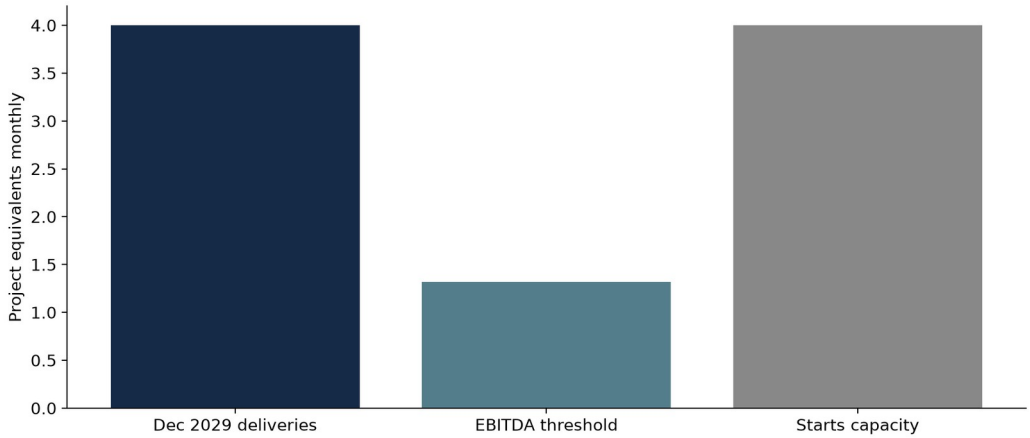
The Base December 2029 EBITDA threshold is 1.32 delivered project equivalents monthly against 4.00 expected deliveries and 4.00 capped starts capacity. This threshold excludes interest, tax, principal and capex, and assumes the planned mix and full fixed payroll. It is not a launch approval criterion by itself.

Downside changes demand, mix, fees, crew costs, inflation, advances and capacity allowances; it is not a cosmetic revenue haircut. Its minimum cash is EUR -289,099 and reserve gap is EUR 349,099. Comparisons are model 1.0 snapshots. Excel flags changed inputs as STALE CAPTURE; rebuild results and refresh Word after changes.



Captured model 1.0 scenario year end cash EUR. Snapshots require rebuilding after edited assumptions.

Case	2029 revenue	2029 EBITDA	Minimum cash	Reserve gap
Base	1,494,431	520,980	163,146	–
Downside	612,000	(101,277)	(289,099)	349,099
Upside	1,688,598	681,785	178,080	–



Base December 2029 EBITDA threshold and expected deliveries project equivalents.

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Model guide and completion

Use Inputs case selector 1 Base 2 Downside 3 Upside. Blue cells are editable case assumptions; active drivers feed Projects, Production, Costs, CapitalDebt, Statements and Summary. Capacity limits use producer and editor days; costs and revenue recognise on accepted delivery one month after start. Summary charts use native ranges.

Cases contains captured comparisons and a stale input flag. Rebuild with the retained build_model.mjs and refresh this document after editing assumptions. Native case changes update active statements and charts immediately, but captured comparisons and Word remain snapshots. The film slate reference informed timing and cash discipline; this commissioned production model was rebuilt, not imported. The remaining commercial and regulatory evidence gates are stated in the plan.