Theme Park Business Plan

Spree Adventure

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01 / OPERATING PLAN

Executive summary

Spree Adventure is a proposed small family theme park in Berlin, with six gentle rides and outdoor play on leased land. The founder and prospective investor must decide whether to spend on a feasibility stage before committing construction capital. No site, permission, founder credentials, ride supplier, customer commitment or financing agreement has been supplied.

Proceed only through staged feasibility gates. The concept targets families with children aged approximately four to twelve who want a manageable day visit. The operating forecast covers January 2028 to December 2030, with an April 2028 opening assumed after preparation from October 2026. A delayed or unapproved site invalidates that timetable. The downside requires substantial additional funding or a smaller project.

Base annual net sales are €1,429,284, €1,915,791, €2,208,551; year three net result is €102,138. Minimum cash is €468,925, above the EUR300000 Base reserve. Downside minimum cash is (€1,977,201), requiring €1,977,201 additional cash to avoid deficit or €2,377,201 to hold its reserve. These results do not validate demand or secure funds.

EUR	2028	2029	2030
Sales	**€1,429,284**	**€1,915,791**	**€2,208,551**
Direct costs	€162,643	€218,487	€252,435
Card fees	€25,513	€34,197	€39,423
Contribution	**€1,241,129**	**€1,663,107**	**€1,916,693**
Payroll	€883,400	€909,902	€937,199
Fixed costs total	**€1,279,400**	**€1,317,782**	**€1,357,315**
EBITDA	**(€38,271)**	**€345,325**	**€559,378**
Depreciation	€177,013	€193,694	€214,321
Interest	€66,792	€59,792	€52,792
Tax	€50,818	€137,773	€190,127
Net result	**(€332,894)**	**(€45,934)**	**€102,138**
Closing cash	**€696,478**	**€906,943**	**€1,050,656**

02 / OPERATING PLAN

Business details

Working name Spree Adventure, proposed Berlin GmbH, currency EUR. Search for a privately leased site in outer Spandau with room for six low height rides, accessible toilets, retail, queues, emergency routes and service access. No particular parcel is represented as available or suitable.

The forecast is for a permanent amusement attraction, not a travelling fair, major roller coaster destination or publicly funded park. Food would be operated by an independent concessionaire. Park revenue comprises admissions, souvenir retail and a commission from that concession. The preparation and construction budget precedes the 36 operating months.

03 / OPERATING PLAN

Business concept and objectives

Combine a short themed route, six family rides, shaded rest areas and outdoor play. A working story about river journeys can inform signs and scenery without licensing an existing entertainment property. Attraction specifications and age or height restrictions must be established by qualified designers and manufacturers.

Base mature requests are 450 guests per effective open day before seasonal factors, ramping at 65%, 85% and 100% over the three years. Requests are capped by physical and ride throughput capacity. Proposed objectives are safe operation, transparent total pricing, manageable queues and enough cash to retain the EUR300000 Base reserve; these are targets, not achieved performance.

04 / OPERATING PLAN

Business model canvas

Guests buy dated admission and optional souvenirs. The park retains only a commission on independent catering sales. Seasonal demand, usable weather days, ride availability and adequate paid staffing determine the number of visits that can be delivered. There are no modeled grants, sponsorship guarantees or speculative exit proceeds.

Key partners are the landlord, ride suppliers, inspecting engineers, insurer, payment processor and concessionaire. The company owns installed equipment and hires operating staff. Cash comes mainly at the visit; fixed land, maintenance and core payroll costs continue through winter. This makes seasonal liquidity as important as annual profit.



Figure Business model canvas. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

05 / OPERATING PLAN

SWOT and longer term goals

Strengths are a focused child friendly scope, simple day pricing and a paid core team. Weaknesses are an unselected site, no tested demand, a short season and concentrated ride investment. Opportunities include repeat local visits and organized family groups. Threats include approval delays, weather, safety incidents, competing attractions and construction cost escalation.

Do not add a seventh ride or winter event merely to meet a revenue target. Review actual visit demand, queue times, incident records and cash after the first season. Expansion requires separate permissions, paid staff and incremental capital; it must preserve maintenance funding and the agreed cash reserve.

SWOT assessment

Strength Focused scope paid core management	**Weakness** No site demand history or quotes
Opportunity Local repeat visits quiet weekday groups	**Threat** Weather approval capital safety disruption

Figure SWOT and longer term goals. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

06 / OPERATING PLAN

TOWS strategy matrix

Use the limited ride scope to obtain firm installed prices and independent capacity reviews before land commitment. Offset the absence of demand evidence with a refundable paid interest test and supervised demonstration events on separately permitted premises. A family focus supports clear access and age information rather than unsupported claims of novelty.

For adverse weather and slow demand, preserve winter cash and negotiate a smaller first phase before construction. For supplier or ride failures, require service documentation, spare parts and closure procedures. Do not increase guest numbers beyond approved capacity to compensate for a closed attraction.

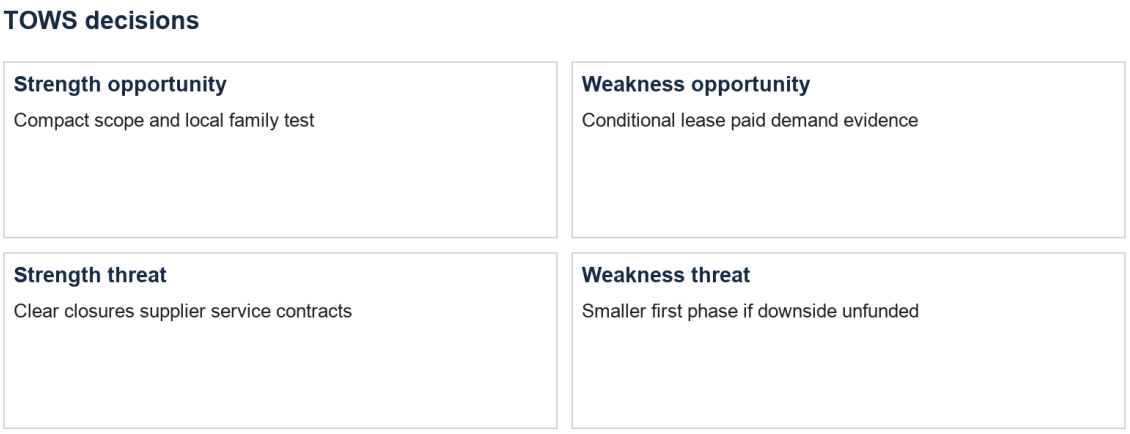


Figure TOWS strategy matrix. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

07 / OPERATING PLAN

Owner and management

A paid owner manager leads financing, guest experience, commercial contracts and monthly cash review. The operations lead owns rosters and daily opening authorization. A full time technician coordinates preventive maintenance and isolation of faults. An administrator handles bookings, payroll records and purchasing.

Twenty paid seasonal staff per scheduled day comprise twelve ride posts, four front of house posts, two floating relief staff and two absence reserve staff in Base. Two absences leave eighteen people present. Accountant, specialist engineers, legal adviser and insurer provide external support without being represented as committed suppliers.

Reporting hierarchy and external support

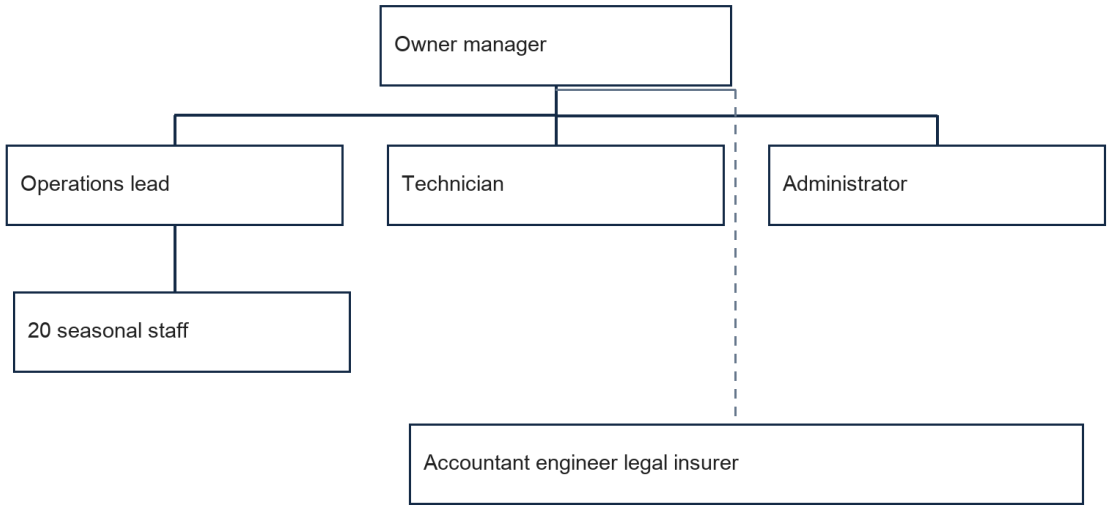


Figure Owner and management. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

08 / OPERATING PLAN

Owner and key personnel profiles

Founder identity and track record are unknown. Appointment gates include experience managing public attractions, financial accountability, safeguarding awareness and incident command. A qualified operations lead must demonstrate competence in ride supervision, crowd management and staff scheduling.

The technician needs qualifications appropriate to selected electrical and mechanical equipment. Ride operators require equipment specific training and assessed competence. Record first aid coverage and substitute availability for every session. External inspecting engineers must be independent where the applicable approval or inspection regime requires it.

09 / OPERATING PLAN

Target customers

The primary proposed audience is Berlin area families with children approximately four to twelve, subject to the eventual ride restrictions. Secondary audiences are supervised group visits during quieter weekdays. The proposal does not assume a school contract, tourist package or advance booked volume.

Research access needs, travel time, child age, willingness to pay and reasons for choosing a shorter visit. Parents need accurate descriptions of suitable attractions, waiting times, transport, toilets and refund rules. Exclude guests from a particular ride when manufacturer restrictions apply; an admission ticket must not imply universal ride eligibility.

10 / OPERATING PLAN

Segmentation targeting and positioning

Segment by child age or height, journey time, accessibility needs, visit timing and budget. Target local families who prefer a compact attraction with clear schedules. Groups need separate ratios and supervision arrangements; discounting must still cover paid operations.

Position around a manageable family day rather than a destination holiday. Do not claim the lowest price or better safety than competitors without evidence. The strategy canvas shows proposed emphasis and a generic alternative, not measured competitor scores.

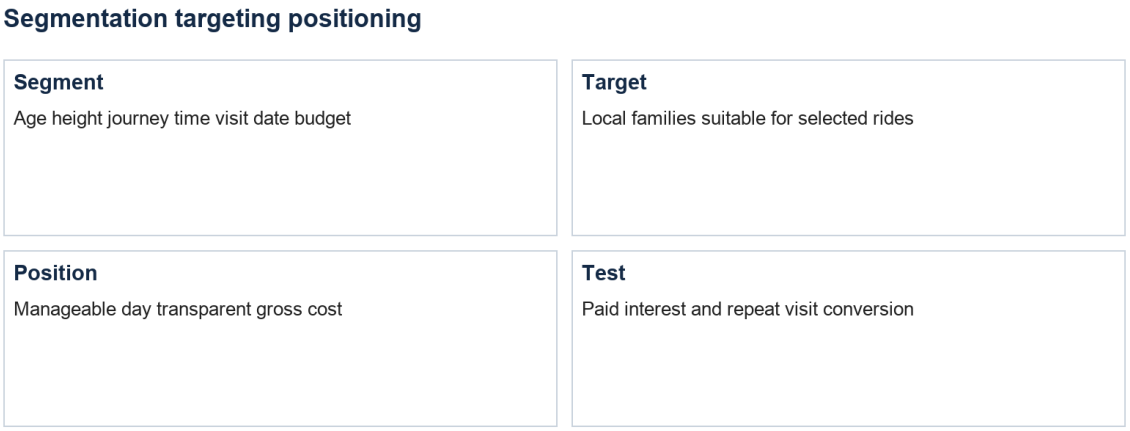


Figure Segmentation targeting and positioning. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

11 / OPERATING PLAN

Value proposition canvas

Parents need to plan a visit suitable for their children without surprise restrictions or excessive waiting. Their concerns include weather closures, total cost, transport, toilets and safe boarding. Children want repeatable enjoyable attractions and room to rest between rides.

Publish restrictions, gross prices, opening status and accessible facilities before purchase. Provide clear queues and an accountable guest desk. A promise of short waits requires observed hourly throughput; the model's daily average is not evidence that peak queues will be acceptable.

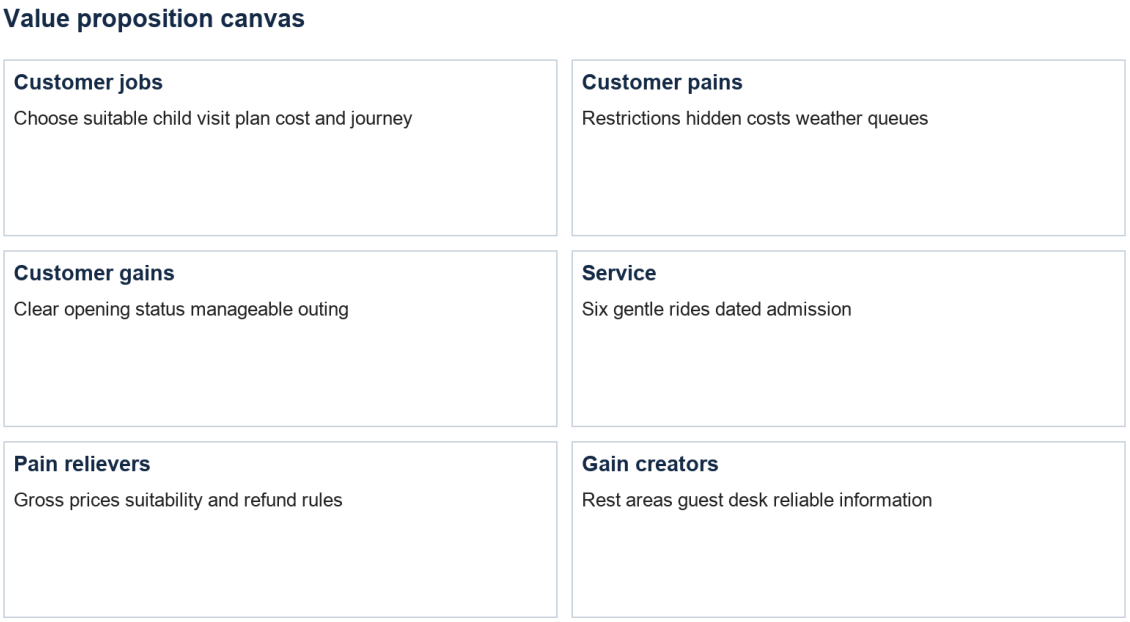


Figure Value proposition canvas. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

12 / OPERATING PLAN

Market size and trends

No defensible total Berlin family amusement spending estimate or eligible catchment count was established. TAM is annual spend on comparable paid family attractions in Berlin; SAM is households or organized groups within a practical journey of the eventual site and suitable for the rides. Both remain unquantified.

SOM is the modeled number of paid visits, not a measured share of TAM or SAM. The scope chart separates unavailable market estimates from the internal attendance target. A parcel specific travel time study and survey with disclosed recruitment and sample size are prerequisites for sizing a credible serviceable market.

Modeled Base visits are 49,286, 64,450, 72,487 in 2028 to 2030. They are expected visit equivalents; fractional values from weather and ramp are not observed visitor counts.



Figure Market size and trends. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

13 / OPERATING PLAN

PESTLE analysis

Political and legal factors include land use, special building approval and public attraction oversight. Economic factors include construction, insurance, wages and discretionary household spending. Social factors include age suitability, accessibility and a family's ability to plan the whole visit.

Technology enables dated tickets and maintenance logs but requires secure payment and personal data handling. Environmental factors include weather, energy demand, noise and runoff. Each response needs a named owner, approved budget and evidence before the park commits to opening.



Figure PESTLE analysis. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

14 / OPERATING PLAN

Local demand and evidence

Official Berlin guidance confirms that leisure and amusement parks fall within special building approval procedures. It does not establish demand for this concept. No visitor count, signed group booking, paid survey, price test or opening sales pipeline has been provided.

Before equipment orders, conduct a site based catchment and transport study, compare actual current local offers and test dated visit interest at the proposed gross price. Record conversion, refunds and sample bias. The Base ramp remains a planning hypothesis until the test demonstrates demand that supports the seasonal cash requirement.

Demand evidence and investment gates

Verified context Berlin special building approval process	**Missing evidence** No site quote paid survey or sales
Feasibility gate Conditional land design and capacity review	**Commitment gate** Demand test approved works funded downside

Figure Local demand and evidence. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

15 / OPERATING PLAN

Competitors and positioning

Compare established family attractions, indoor play, free parks and museums on age suitability, travel time, operating calendar and total family cost. Their breadth or convenience can be more valuable than additional rides. No named competitor price or visitor ranking is invented.

Collect dated primary operator prices and verify included activities, peak surcharges and child restrictions. Benchmark a like for like family basket before claiming value. Our proposed EUR24 net average admission reflects a mix of ticket types and is not an observed competitor price.

16 / OPERATING PLAN

Porter five forces

Rivalry comes from many ways to spend a family leisure day. Buyers can postpone trips or choose free alternatives. Substitutes include indoor attractions during poor weather. These forces limit the reliability of an attendance forecast based only on population.

Ride suppliers and inspectors affect lead times, maintenance and commissioning. Entry requires land, permits, capital and qualified operations, but these barriers do not prove customer demand. Obtain multiple installed quotations, service support and an insurer's acceptable operating scope before accepting supplier concentration.

Porter five forces

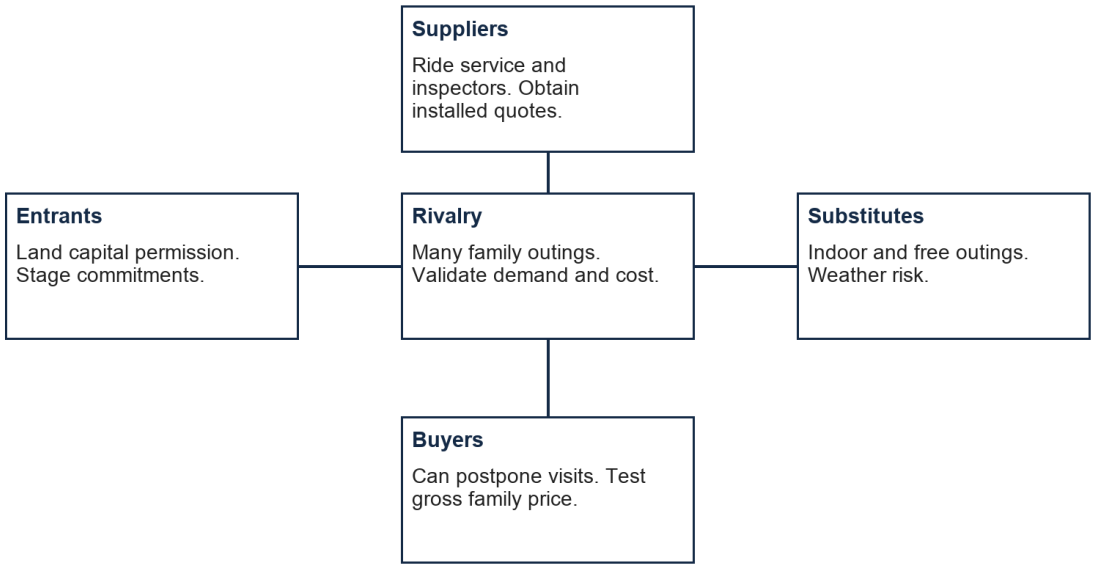


Figure Porter five forces. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

17 / OPERATING PLAN

Strategy canvas

The proposed emphasis is a compact visit, transparent cost and clear suitability information. Broad ride variety and premium queue products are lower priorities. The illustrative scores express management choices on a one to five scale and do not measure an operator's actual quality.

Validate the choices in customer interviews and a price test. Replace the generic comparison with measured evidence only after the same method is applied to comparable operators. Consistency between the promise and staffing matters more than an attractive score.

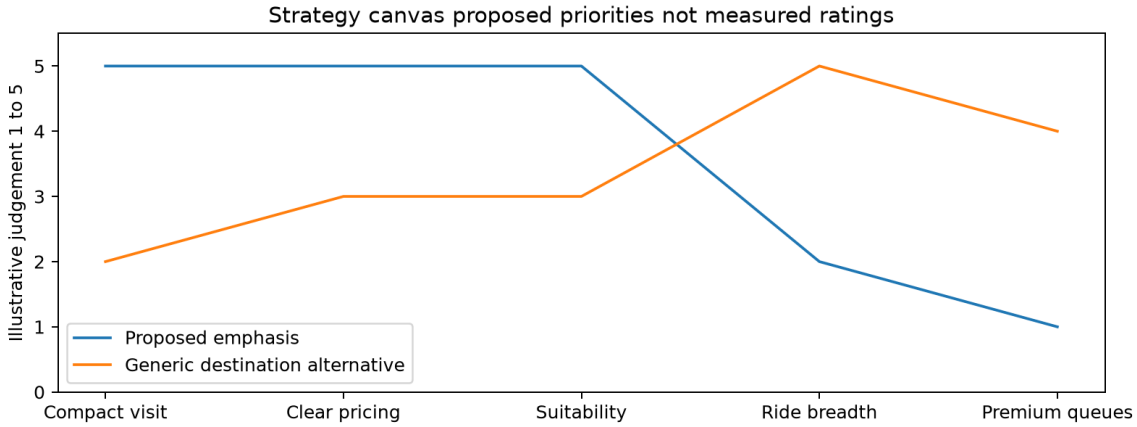


Figure Strategy canvas. Proposed choices or explicitly labeled evidence gaps. No measured competitor ratings.

18 / OPERATING PLAN

Location and premises

Seek an outer Berlin site with suitable planning status, reliable public transport or safe coach access, utilities, drainage and an acceptable relationship to neighboring homes. The EUR10000 monthly net land allowance is unquoted. A deposit of EUR60000 is refundable in the model but needs a negotiated lease clause.

Use a conditional lease or option tied to planning and technical feasibility. Check contamination, flood exposure, emergency access, noise, accessibility, parking and permitted hours. The model does not assume acquisition of land or a lease right beyond the proposed operating period; secure a term long enough to support installed asset economics.

19 / OPERATING PLAN

Equipment and resource plan

The net capital allowance is EUR2.5 million before the case multiplier: EUR1.2 million for six installed family rides, EUR600000 for groundworks and utilities, EUR400000 for buildings retail and equipment, and EUR300000 for safety work and spent contingency. All amounts require supplier and professional quotations.

Useful lives are separately modeled at 180, 240, 120 and 180 months respectively. The contingency is assumed spent on installed assets, not a cash reserve. Maintain equipment registers, manuals, inspection records and spares. The model adds replacement capital at 5% of sales in Base, separately from maintenance expense.

20 / OPERATING PLAN

Attractions and product strategy

The park sells dated admission, optional souvenir goods and no own operated food. An independent food concession supplies its own staff, stock and permissions. The park's modeled concession commission is EUR1 net per visitor, subject to a contract and actual reported sales.

Average net admission is EUR24, retail attachment 25% and net retail spend EUR16 per buyer. This gives EUR4 retail revenue per visitor in Base. No season passes, hotel, parking revenue, premium queue sales or large events are included. Adding advance passes would require deferred revenue and refund schedules.

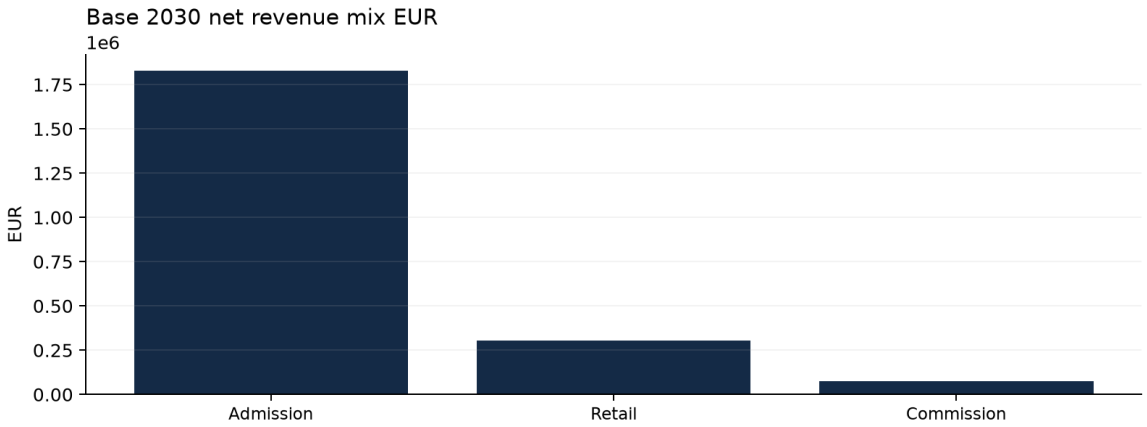


Figure Attractions and product strategy. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

21 / OPERATING PLAN

Pricing and visitor economics

EUR24 net average admission is EUR28.56 gross at the modeled 19% VAT rate. A EUR16 net retail purchase is EUR19.04 gross. Consumer advertised prices must be gross and the blended admission average must reconcile to the final adult, child and group price list.

Opening Base net revenue is EUR29 per visitor, including EUR4 retail and EUR1 concession commission. Retail purchase cost is 45% of retail revenue, other direct cost EUR1.50 per visitor and card fees 1.5% of gross sales. These costs exclude paid seasonal staff, maintenance and fixed overhead; gross contribution is not cash profit.

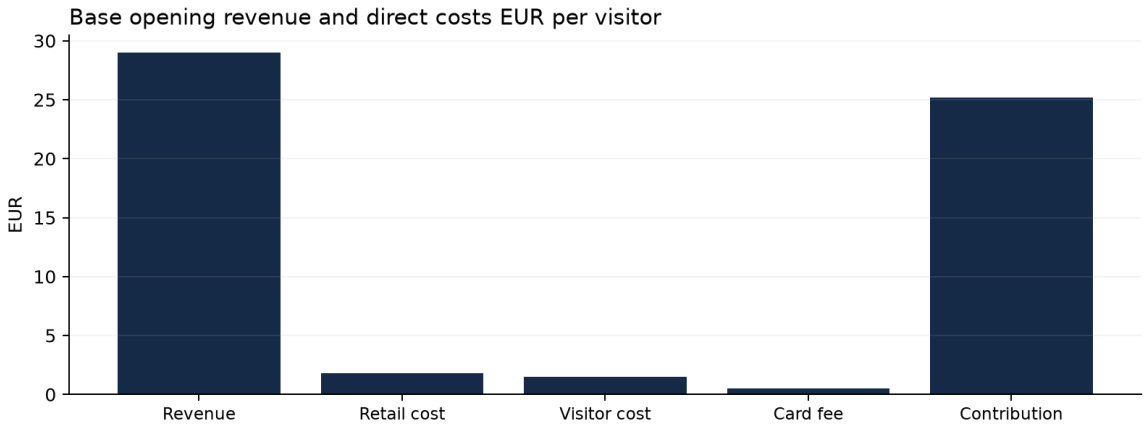


Figure Pricing and visitor economics. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

22 / OPERATING PLAN

Competitor price comparison

A verified like for like competitor basket was unavailable at preparation. Compare a family group with the same age profile, visit date, journey, included rides and cancellation rules. Public list prices alone may omit discounts or restrictions.

The provisional admission average EUR28.56 gross is a modeling assumption. Do not present it as a published tariff or a demonstrated discount to an incumbent. Obtain dated operator evidence before final price approval and preserve the underlying net sales and VAT reconciliation.

Comparison	Evidence
Like for like family dated visit	Primary operator quotes required
Our proposed average admission	EUR28.56 gross planning assumption
Age transport restrictions	Verify parcel and rides first

23 / OPERATING PLAN

Brand and customer experience

Use the working name only after a trademark and company name check. The river journey theme should use original scenery and written permissions for any commissioned artwork. Staff communication should explain suitability, closures and assistance without promises that the park cannot deliver.

Guest flow includes arrival, dated ticket scan, restrictions check, boarding and departure feedback. Publish weather closure and refund rules before purchase. Record accessibility needs without collecting unnecessary personal information; avoid using identifiable children's photographs without a lawful and documented basis.

24 / OPERATING PLAN

Sales channels and process

Dated online tickets and gate sales are planned channels, supported by an accessible guest contact route. The workbook recognizes admission on the visit day and assumes no material advance sales. Card receipts use a three day planning lag on uniform 30 day months.

Group proposals need agreed dates, age suitability, supervision, capacity and payment terms. Do not count an inquiry as a committed booking. Any significant advance ticket balance must be separately modeled as deferred revenue and potential refund cash before relying on it for construction finance.

25 / OPERATING PLAN

Launch marketing

The operating allowance is EUR5000 net monthly in Base, continuing through winter for the next season's awareness. Preparation communications sit within the EUR600000 gross preopening expense allowance. Do not double count the preparation budget in operating payroll or marketing.

Prioritize catchment research, accurate transport information and a controlled dated ticket campaign after permits and safe commissioning. Measure booking cost, refunds and visits, with a stated attribution method. Do not infer a paid attendance forecast from impressions or social followers.

26 / OPERATING PLAN

Retention and ongoing sales

Measure repeat visit rate by anonymized booking cohort, complaint resolution and family referrals. The forecast contains no separate subscription or season pass revenue, avoiding an unsupported repeat rate. Test return offers during the first season with contribution and capacity limits.

Review quiet weekday groups after their first visit. A discount is justified only when it fills lawful usable capacity and covers the incremental roster. Avoid selling repeat visits into dates where a maintenance closure or school holiday peak makes the offer unreliable.

27 / OPERATING PLAN

Daily operations and suppliers

The operations lead authorizes opening only after documented inspections, weather checks, crew coverage and emergency readiness. The technician isolates faults; commercial targets never override closure instructions. Concession and retail deliveries use designated service access outside guest flow.

Select ride suppliers with manuals, service response, spare parts and commissioning support. Purchase retail stock with monthly replenishment; no supplier credit is assumed. Use winter for planned works, while retaining enough capital and maintenance expense to address in season defects. Daily weather decisions can differ materially from a monthly average.

28 / OPERATING PLAN

Sustainability practices

Track energy per open day, water, waste, noise complaints and travel mode using actual measurements. Avoid an unsupported carbon neutral claim. Groundworks and lighting design should address runoff, accessible routes and neighboring uses before permission is sought.

Retail orders follow verified sell through and separated waste collection. Weather closure reduces guest sales but does not remove core salaries or committed seasonal pay. The model conservatively pays seasonal staff on all scheduled days even when the weather loss factor reduces visits.

29 / OPERATING PLAN

Staffing and training

The paid year round team is owner, operations lead, technician and administrator, with monthly gross salaries EUR6000, EUR5000, EUR4500 and EUR3500. A 25% employer burden is a planning allowance. Base seasonal staffing is twenty people for eight paid hours on every scheduled open day at EUR16 per hour.

Shifts from 09:30 to 17:30 contain one paid hour for setup and closing and a half hour paid break. Seven public hours require sixteen simultaneous posts. After two absences, eighteen present staff supply 117 public service hours against 112 required. Stagger breaks so at most two people leave posts; two floating relief staff cover them. Core leads and technician do not provide assumed free relief. The workbook caps complete two person ride crews after reserving four front of house posts. A lower roster reduces usable rides and attendance capacity; an actual safe roster and qualifications remain engineer approval gates.

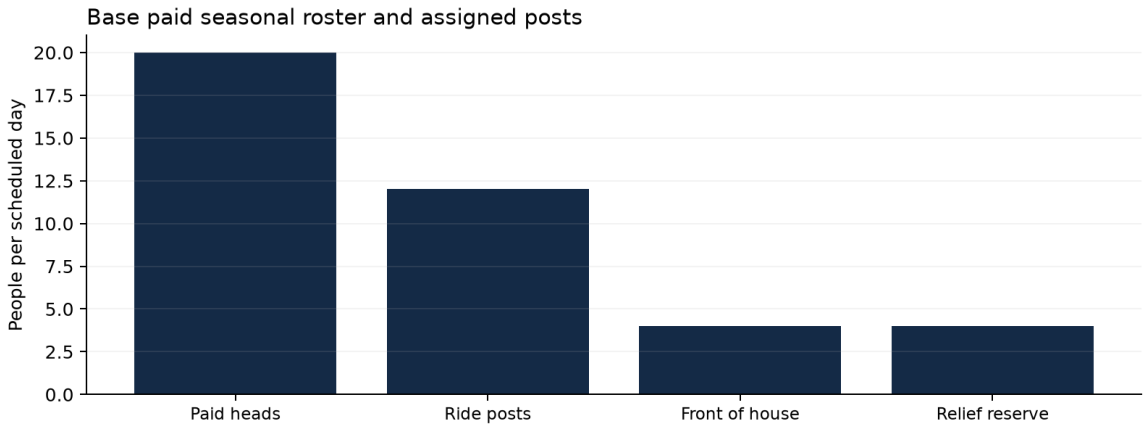


Figure Staffing and training. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

30 / OPERATING PLAN

Staff skills and fair work

The enacted German minimum wage is EUR14.60 per hour from January 2027. The proposed EUR16 seasonal rate exceeds that floor, but the applicable 2028 rate, sector terms and payroll burden must be rechecked before contracts. Wage escalation in the model is an assumption rather than a prediction of future law.

Keep paid training, working time, rest breaks, holiday obligations and sickness cover in employment planning. Language appropriate ride instructions and assessed competence are essential. Confirm lawful recruitment, accident insurance and youth work restrictions with advisers rather than assuming every casual worker can operate equipment.

31 / OPERATING PLAN

Legal and insurance requirements

Berlin's special building permit procedure explicitly includes leisure and amusement parks. Seek early advice from the district planning and building authority, with competent designers addressing structural safety, fire, noise, utilities and access. A site option and capital budget do not establish permission to build or operate.

Obtain ride specific commissioning and inspection requirements, liability cover, employer accident insurance, data protection and consumer terms before sales. DGUV amusement guidance is a safety reference whose applicability must be confirmed for the selected permanent installation. The model assumes 19% VAT for permanent park admissions, souvenirs and commission; a tax adviser must confirm classification.

32 / OPERATING PLAN

Opening roadmap

October 2026 to March 2027 is proposed feasibility and permission work. April to September 2027 is procurement and civil works only after the relevant approvals. October to December 2027 is installation, testing and paid training. January to March 2028 retains staff and maintenance while preparing the April season.

These are gated planning dates, not contracted completion promises. A three month downside opening delay removes April to June 2028 sales and scheduled seasonal payroll, while core pay and fixed costs continue. A delay that extends construction or changes capital spend needs a revised preopening schedule; it is not fully represented by the operating delay input.

33 / OPERATING PLAN

Risks and management actions

The principal risk is committing fixed capital before proving site suitability and paid demand. The owner must obtain conditional land rights, permission, installed quotations and an independent safety roster. Cash approval must use the downside minimum, not annual EBITDA or the equity headline.

Weather, ride outages, wage increases and fewer visitors require weekly operating cash reviews. Stop admissions beyond lawful capacity, reserve maintenance spending and maintain closure or evacuation procedures. Where downside financing is unavailable, reduce the project before procurement rather than assume a lender will bridge the deficit.

34 / OPERATING PLAN

Research and evidence

Evidence reviewed on 3 October 2026 supports the Berlin approval process, the enacted minimum wage schedule, German VAT and corporation tax provisions and Berlin's current trade tax multiplier. These sources do not validate the proposed parcel, attendance, capital prices or safe ride throughput.

The retained model reference is the Theme Park design and workbook under content/model-templates/theme-park. Its cover-only workbook was inspected; its attendance, seasonal payroll, separate useful lives and maintenance capital concepts inspired a new operating model. It was not imported as a completed operating model. The accepted café pilot informed document and linked statement conventions.

Berlin special building permit: https://service.berlin.de/dienstleistung/350917/

Minimum wage enacted schedule: https://www.gesetze-im-internet.de/milov5/__1.html

VAT section12: https://www.gesetze-im-internet.de/ustg_1980/__12.html

Corporate tax schedule: https://www.gesetze-im-internet.de/kstg_1977/__23.html

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

DGUV amusement safety guidance: https://publikationen.dguv.de/dguv/xparts/documents/vorschrift19da.pdf

35 / OPERATING PLAN

Quotes and assumptions

All site, equipment, construction, insurance, utility, finance and concession amounts remain unquoted. Mature demand, weather loss, capacity, retail attachment, fees and ramp are planning assumptions. No adviser appointment, investor commitment or supplier contract is implied.

Base preparation expense EUR600000 gross comprises EUR250000 paid project staff and training, EUR150000 land rent, EUR80000 design and permissions, EUR35000 trials and communications, EUR35000 construction interest and EUR50000 other allowance. These remain unquoted. The EUR250000 payroll allowance covers owner fifteen months EUR112500, operations lead six months EUR37500, technician six months EUR33750, administrator six months EUR26250, all with 25% burden, plus EUR40000 paid training. Startup stages spend 15%,55%,30% of total uses, with proposed equity draws30%,50%,20% and debt0%,50%,50%. Interest assumes half the loan drawn for six months before the remaining half is drawn for the final three months. Rates change that expense; actual milestones and financing terms must replace this allowance.

36 / FINANCE

Startup costs and funding

The Base startup package combines EUR2.5 million net installed capital, EUR475000 capital VAT, EUR60000 refundable deposit, EUR600000 gross preparation expense and EUR23800 retail stock including VAT. Proposed EUR3.5 million equity and EUR1 million debt remain unsecured. Operating cash begins after all startup uses.

The VAT credit on eligible capital and stock is carried into operations, with no cash refund assumed. Preparation costs are expensed in opening retained earnings without a separate VAT recovery assumption. Land is leased, not acquired. The startup stage schedule must be replaced by actual payment milestones and financing terms before work begins.

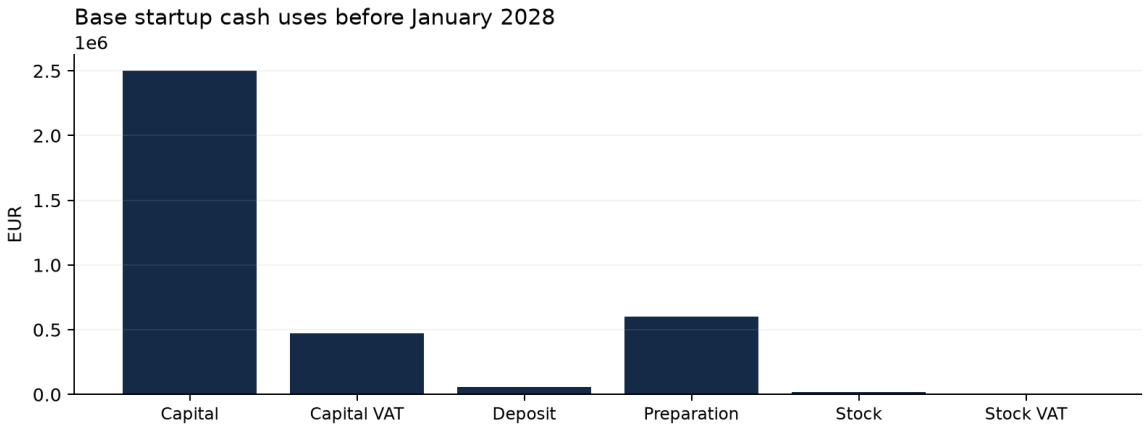


Figure Startup costs and funding. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

37 / FINANCE

Itemized startup costs

Capital costs have distinct useful lives; the spent safety contingency is allocated to installed assets. Deposit and retail inventory remain assets. Preparation expense is a real cash use and opening accumulated loss, not an intangible asset created to improve the balance sheet.

All construction cash is assumed paid before January 2028. Construction interest sits within the gross preparation allowance. Loan interest thereafter uses opening outstanding debt. The model does not include a new major ride, land purchase, goodwill or grants; a material change needs a new capital and funding schedule.

Startup cash use	EUR
Six installed rides	€1,200,000
Groundworks utilities	€600,000
Buildings retail equipment	€400,000
Spent safety contingency	€300,000
Net installed capital	**€2,500,000**
Capital VAT	€475,000
Deposit	€60,000
Preparation gross expense	€600,000
Initial inventory	€20,000
Inventory VAT	€3,800
Total cash uses	**€3,658,800**
Proposed funding	**€4,500,000**
Opening cash	**€841,200**

38 / FINANCE

Owner personal survival budget

Illustrative monthly household costs EUR3600 comprise housing utilities EUR1800, food EUR600, transport EUR350, insurance EUR300 and other obligations or contingency EUR550. A hypothetical 65% net retention on EUR6000 gross owner salary yields EUR3900, leaving EUR300.

These are illustrative personal planning amounts, not the founder's actual finances or a tax calculation. Confirm dependants, debt and personal reserves before investment. Owner salary remains a company cost throughout operating winters; dividends and withdrawals are not modeled.

39 / FINANCE

Financing terms and security

The proposed EUR1 million Base term loan bears 7% annual interest and equal monthly principal over 120 months from January 2028. Monthly principal is approximately EUR8333; EUR700000 remains at December 2030. There is no approved overdraft, grace period, refinancing or lender covenant represented as agreed.

An investor or lender must review permissions, lease term, installed asset resale value, seasonal cash and construction completion risk. Equity of EUR3.5 million is proposed, not secured. Security, guarantees, draw conditions and debt service tests must be negotiated before orders. The plan does not provide an exit valuation or imply recovery of invested equity within three operating years.

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Revenue forecast and capacity

The scheduled calendar has 187 open days from April through October. Weather loss reduces usable days by 8% in Base, but scheduled seasonal staff remain paid. Daily demand uses monthly factors and annual ramp. Actual served visits are the lower of requests and the modeled engineering cap, multiplied by usable days.

Six rides at 90 riders per hour, seven public hours, 80% availability and six participations per guest give 504 guests per day, below the site allowance of 600. These engineering inputs require independent validation. Monthly averages do not establish peak hourly queue capacity, and weather lost days can cluster more severely than modeled. Crew hour capacity is also capped from paid staffing after two absences and staggered breaks; all six rides are available only if enough qualified crew hours remain.

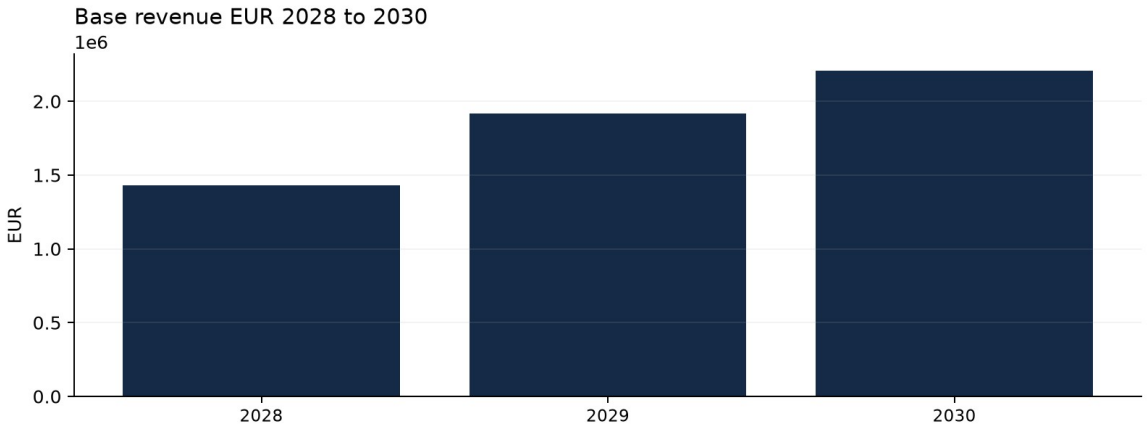


Figure Revenue forecast and capacity. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

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Costs and projected profit

Retail cost follows retail sales at 45%; other visitor costs are EUR1.50 net each and card fees 1.5% of gross receipts. Paid staff and overhead are separate. Twenty seasonal staff per scheduled day are paid even on weather lost days. Monthly opening core payroll including burden is EUR23750; land, utilities, administration insurance, marketing and maintenance add EUR33000 net fixed cost before applicable VAT.

Annual cost escalation is 3% in Base. Capital depreciation uses asset specific lives plus monthly replacement cohorts. Maintenance expense is not substituted for maintenance capital. Taxes reserve the composite rate on each positive monthly pre tax result without loss relief, a conservative planning provision that can exceed annual statutory tax.

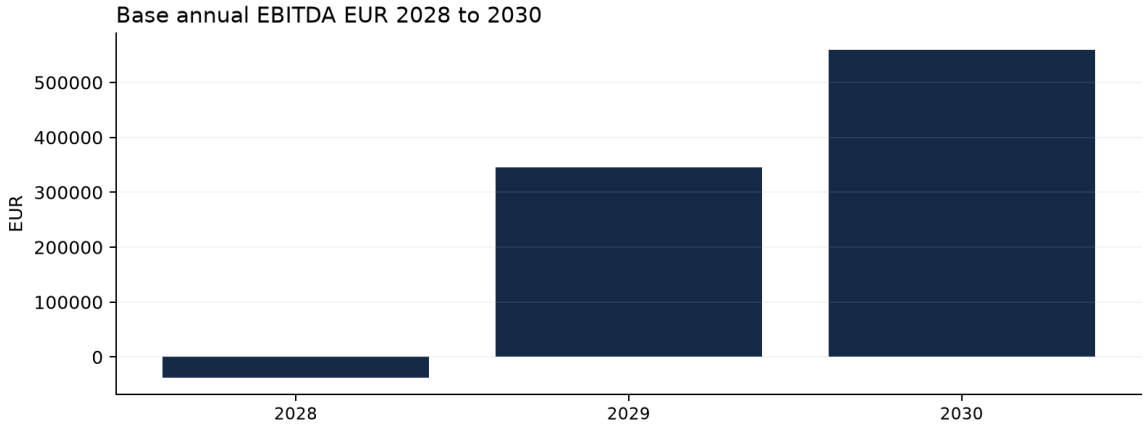


Figure Costs and projected profit. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

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Profit and loss forecast

The annual table aggregates the same monthly operating cells used in cash flow and financial position. Revenue is net of VAT. Owner and seasonal pay, depreciation, loan interest and the tax planning provision are included. EBITDA excludes replacement capital and principal, so it is not cash available for distributions.

Corporation rates are 14%, 13% and 12% for 2028 to 2030 under the enacted schedule. A 5.5% surcharge applies to that component, with Berlin trade tax modeled at 14.35%, giving combined rates 29.12%, 28.065% and 27.01%. The future municipal multiplier is held constant as an assumption. Deductibility, annual loss relief and actual tax payments need an accountant's model.

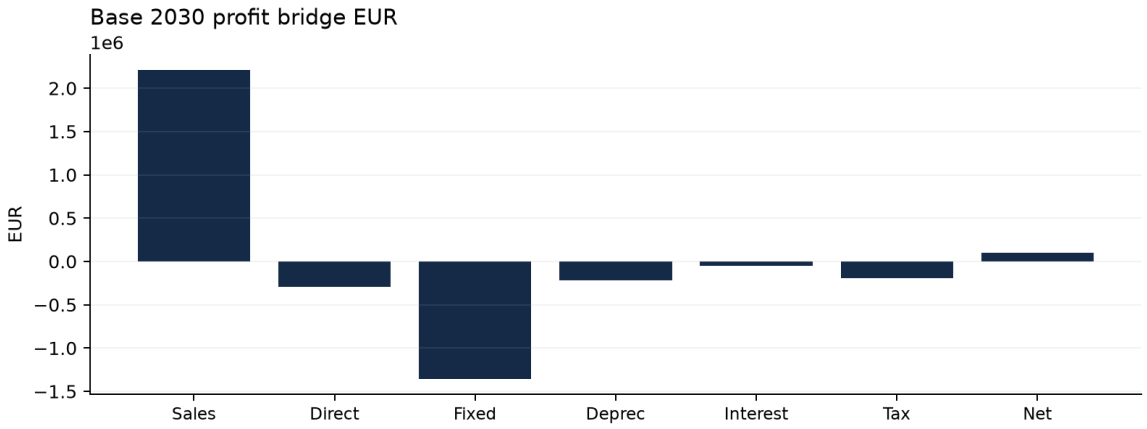


Figure Profit and loss forecast. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

EUR	2028	2029	2030
Sales	**€1,429,284**	**€1,915,791**	**€2,208,551**
Direct costs	€162,643	€218,487	€252,435
Card fees	€25,513	€34,197	€39,423
Contribution	**€1,241,129**	**€1,663,107**	**€1,916,693**
Payroll	€883,400	€909,902	€937,199
Fixed costs total	**€1,279,400**	**€1,317,782**	**€1,357,315**
EBITDA	**(€38,271)**	**€345,325**	**€559,378**
Depreciation	€177,013	€193,694	€214,321
Interest	€66,792	€59,792	€52,792
Tax	€50,818	€137,773	€190,127
Net result	**(€332,894)**	**(€45,934)**	**€102,138**
Closing cash	**€696,478**	**€906,943**	**€1,050,656**

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Cash flow and financial position

Card receivables use a uniform thirty day month approximation and a three day Base lag; sales are recognized on visits. There are no advance ticket liabilities, supplier payables or credit facility. Opening retail inventory is held constant through same month replacement purchases equal to cost consumed.

VAT is accrued on invoicing, with quarterly positive settlements and no refunds of carried input credit. Rent and payroll have no modeled VAT; utilities marketing and maintenance are eligible, while administration insurance is 50% eligible by allowance. Tax provisions are paid in the month. Negative cash exposes financing need rather than an invented balancing source.

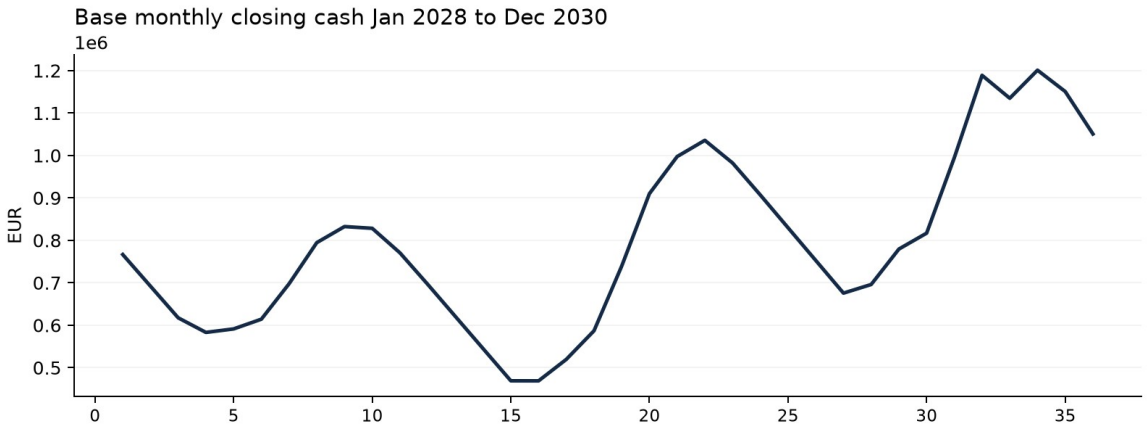


Figure Cash flow and financial position. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

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Cash flow forecast months one to six

January to March 2028 has no scheduled guest opening, but core payroll overhead interest and principal continue. April begins the proposed operating season in Base. The cash table starts after preparation, capital and initial stock have been paid.

Receipts are gross of VAT and differ from net sales because of the card lag. Capital cash includes replacement asset VAT. The first six months should be compared with actual approval dates, completed works and bookings before the opening decision.

EUR	M1	M2	M3	M4	M5	M6
Opening cash	**€841,200**	**€766,578**	**€692,005**	**€617,481**	**€583,115**	**€591,321**
Receipts	€0	€0	€0	€137,907	€207,139	€224,412
Visitor cost cash	€0	€0	€0	€19,735	€27,449	€29,064
Payroll overhead	€60,455	€60,455	€60,455	€130,855	€146,855	€146,855
Interest tax VAT	€5,833	€5,785	€5,736	€5,688	€5,639	€5,983
Operating cash	**(€66,288)**	**(€66,240)**	**(€66,191)**	**(€18,371)**	**€27,195**	**€42,509**
Capital cash	€0	€0	€0	€7,661	€10,656	€11,283
Principal	€8,333	€8,333	€8,333	€8,333	€8,333	€8,333
Closing cash	**€766,578**	**€692,005**	**€617,481**	**€583,115**	**€591,321**	**€614,213**

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Cash flow forecast months seven to twelve

July to October carries the remainder of the seasonal demand, followed by winter fixed cash costs in November and December. This calendar makes year end cash a weaker liquidity test than the lowest cash month through the next winter.

The same operating engine drives all cases. Downside shifts the first opening from April to July 2028 and applies greater weather loss, lower demand and capital overrun. It does not assume that lost spring attendance can be recovered after the operating calendar closes.

EUR	M7	M8	M9	M10	M11	M12
Opening cash	**€614,213**	**€697,661**	**€794,635**	**€832,497**	**€828,356**	**€770,565**
Receipts	€346,438	€359,857	€239,085	€169,667	€16,344	€0
Visitor cost cash	€46,347	€46,347	€29,064	€21,051	€0	€0
Payroll overhead	€159,655	€159,655	€146,855	€130,855	€60,455	€60,455
Interest tax VAT	€30,663	€30,555	€5,687	€5,396	€5,347	€5,299
Operating cash	**€109,773**	**€123,300**	**€57,478**	**€12,366**	**(€49,458)**	**(€65,754)**
Capital cash	€17,993	€17,993	€11,283	€8,172	€0	€0
Principal	€8,333	€8,333	€8,333	€8,333	€8,333	€8,333
Closing cash	**€697,661**	**€794,635**	**€832,497**	**€828,356**	**€770,565**	**€696,478**

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Financial position summary

Assets comprise cash, card receivables, retail inventory, VAT credit, refundable deposit and fixed assets after cohort depreciation. Liabilities comprise outstanding term debt and any net VAT payable. Equity comprises proposed paid capital and accumulated preparation plus operating results.

Every monthly balance and cash roll difference is reconciled without a plug. The forecast does not establish legal solvency, covenant compliance or collateral value. Construction or working capital commitments omitted from the allowance must be added explicitly rather than concealed in cash.

Closing EUR	2028	2029	2030
Cash	€696,478	€906,943	€1,050,656
Card receivables	€0	€0	€0
Inventory	€20,000	€20,000	€20,000
VAT credit	€296,176	€37,682	€0
Deposit	€60,000	€60,000	€60,000
Net fixed assets	€2,394,451	€2,296,547	€2,192,653
Assets	**€3,467,106**	**€3,321,172**	**€3,323,310**
Loan	€900,000	€800,000	€700,000
VAT payable	€0	€0	€0
Liabilities	**€900,000**	**€800,000**	**€700,000**
Equity	**€2,567,106**	**€2,521,172**	**€2,623,310**
Liabilities plus equity	**€3,467,106**	**€3,321,172**	**€3,323,310**
Balance difference	**€0**	**€0**	**€0**

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Break even and scenarios

Year three EBITDA break even visits equal annual fixed cost including seasonal roster divided by net contribution per visitor. This treats the scheduled seasonal roster as fixed; it is not an estimate of the incremental staffing needed above capacity. It excludes depreciation, debt service and replacement capital.

Base Downside and Upside use one linked build. Scenario comparisons are build time snapshots with exact per input freshness checks and numeric completeness. Changing the live case selector recalculates statements; changing driver inputs makes the snapshots stale until rebuilt while retaining those edits.

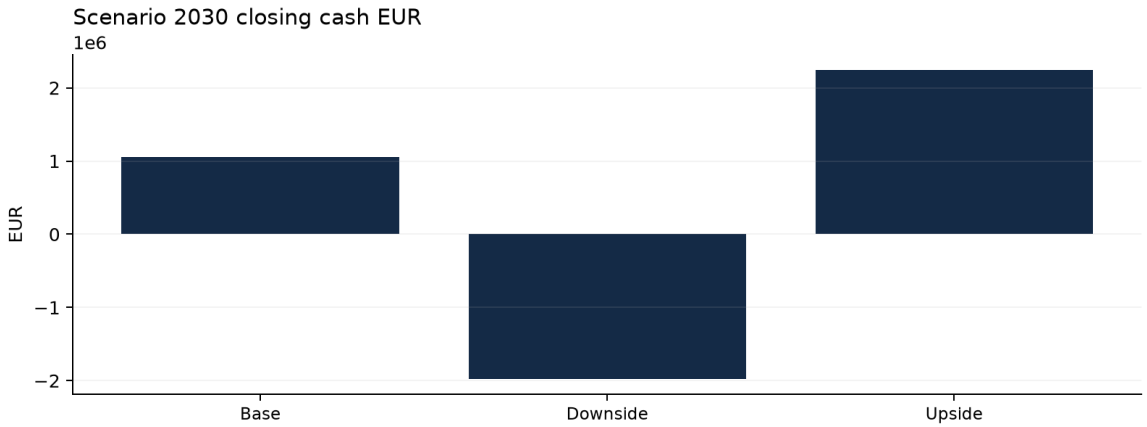


Figure Break even and scenarios. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.

Snapshots park v1	Y3 sales EUR	Y3 closing cash	Minimum cash
Base	€2,208,551	€1,050,656	€468,925
Downside	€1,161,666	(€1,977,201)	(€1,977,201)
Upside	€2,882,534	€2,242,080	€617,650

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Model guide and completion

Inputs F5 selects 1 Base 2 Downside or 3 Upside. Blue values are editable; the active column feeds attendance, payroll, assets and statements. Calendar days and demand factors sit below the driver table. Startup F10:G13 contains capital and useful lives, with F16 deposit and F17 preparation expense before construction interest.

After editing and saving Excel, run retained build_model.mjs with --import-inputs followed by the saved workbook path. This imports case drivers, calendar and startup inputs before rebuilding comparisons and model-results.json. Regenerate Word figures from those results. A plain rebuild uses retained input-assumptions.json; it does not automatically discover unsaved Excel edits. Replace hypotheses with signed evidence and review all cases before committing funds.

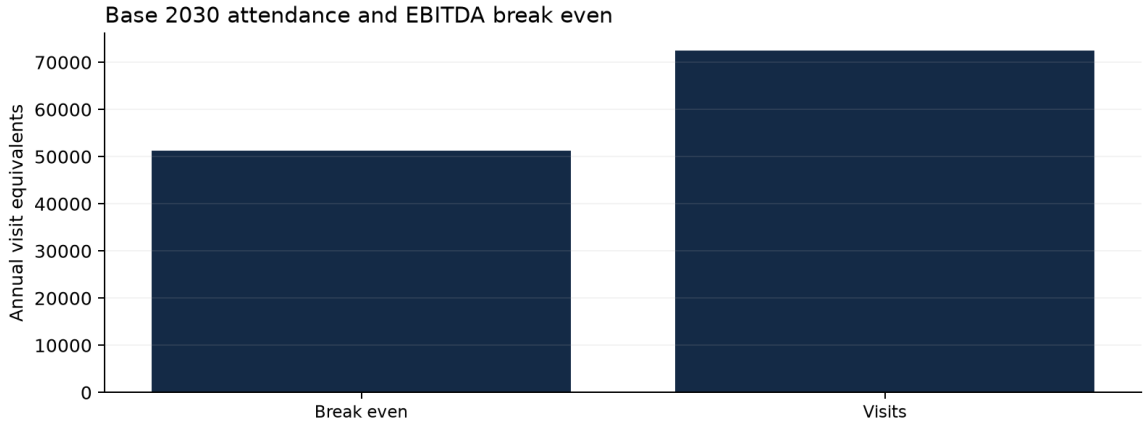


Figure Model guide and completion. Source park-v1 verified model EUR January 2028 to December 2030. Base unless scenario snapshots labeled.