



Costs and revenues

Three-year financial forecast

June 19, 2025

1. BACKGROUND

OMGG is an independent studio specializing in the digitization of board games. We are currently developing our first game, scheduled for release on the PC.

This document does not present an existing company, but a realistic financial projection in the event of its creation. It aims to explore the conditions of economic viability for a studio of human scale, producing both niche and non-niche games.

2. BASIC ASSUMPTION

- 3 full-time employees paid €2200 net/month.
- Employer's contributions: ~43% of gross salary
- No physical premises (remote working).
- Free or open source tools: Unity Personal (free < 200 k€ sales/year), Photon Fusion (free < 100 ccu/month*).
- No external marketing expenses, integrated into employees' working hours.
- Occasional use of freelancers (graphic designer: ~€25,000 per project).
- Distribution via Steam (30% commission) and potentially mobile (Google/Apple: 30%).
- Average price of a game: €15 inc.
- 3000 sales per game targeted in the 1st year.
- B2B model (customized contracts for publishers or independent creators) supplemented by B2C (unit sales).

3. ANNUAL OPERATING COSTS

3.1 Payroll

- Net salary: $3 \times 2200 \text{ €} \times 12 = 79\,200 \text{ € / year}$
- Gross salary: $\text{net} / 0.77 \approx 102\,860 \text{ € / year}$
- Employer contributions (~43% of gross): $102\,860 \times 0.43 \approx 44\,230 \text{ €}$
- Total employer cost: $147\,090 \text{ € / year}$

**users connected at the same time*

3.2 External services

- Freelance graphic designer (1 project): €25,000
 - Occasional sound/music subcontracting: €5,000
 - Web hosting, collaborative tools (Notion, GitHub, etc.): €500
 - Other variable expenses: €1,000 (bank charges, small purchases, etc.)
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Total estimated annual costs: ~€178,590

4. ANNUAL INCOME

4.1 B2B contracts

A. Digitalization

OMGG's main offering is the digitization of a physical board game. The idea is to transpose an existing game, which may already have a strong following, into a digital format. The aim is to enrich the game with features that only digital technology can offer, such as animations and sound tracks, easier accessibility thanks to a more practical format, and greater connectivity between players.

- Realistic assumption: 3 contracts at ~€25,000 / year

B. Prototyping

Prototyping is the second service offered by OMGG. It enables independent creators in particular to test their ideas and the balancing of their games in advance, using a digital version that is easier to modify and distribute.

- Realistic assumption: 2 contracts at ~€5,000 / year

C. Third-party applications

Third-party applications are often mobile apps, designed to make physical board games easier to use, or to enhance them, by offering scoring features, soundtracks for atmosphere, or more pictorial and detailed explanations of the rules and flow of play.

OMGG offers two types of package:

- Basic 5,000 ~ 20,000 euros based on the price of a simple app
- Premium 20,000 euros ~ 50,000 euros based on the price of a moderately complex app
- Realistic assumption: 2 contracts at ~€5,000 / year from the 2nd year onwards

4.2 Game sales (B2C)

- Number of games sold: 3000 / game
- Unit price incl. VAT: €15
- Net revenue per sale: $15 \times 0.2 = €3$
- Total B2C annual sales: $3000 \times 3 = €9,000$

Note: On average, an indie game sells between 500 and 5000 units ([source](#)). A target of 3000 is realistic if the niche is well targeted.

Total estimated annual revenue: €94,000

5. NET INCOME FORECAST

Position	Amount (€)
Total costs	178 590
Total revenues	94 000
Net income	-84 590

This deficit would be acceptable in the first year of launch. It would be covered by initial contributions, a subsidy (e.g. French Tech grant), or a participatory financing strategy if possible (Kickstarter, Ulule, Patreon...).

6. 3-YEAR SCENARIOS

Year	Scenario	Total costs	Total revenues	Net income
Y1	Realistic	178 590€	94 000€	-84 590€
Y2	Optimized	217 700€	175 000€	-42 700€
Y3	Structuring	261 650€	250 000€	-11 650€

- Integration of a graphic designer into the team in year 2.
- Integration of a UI/UX designer into the team in year 3.
- The deficit remains high, but tends to diminish if sales and contracts increase.
- Progressive hiring improves production capacity and limits the need for freelancers.
- The model does not yet reach profitability in Y3, but becomes more stable and credible vis-à-vis an investor or a major public partner.

See appendix page 6 for a more detailed table.

7. EMERGENCY PLAN (POSSIBLE PIVOT)

In the event of non-profitability after year 3, a pivot to a subscription-based SaaS model for companies, based on our in-house-developed tools or gamified mechanics, could be envisaged.

8. CONCLUSION

This financial forecast demonstrates the initial fragility of an independent studio wishing to operate ethically. However, a reasonable increase in sales and the securing of a few external contracts should enable us to break even by the third year.

The project is part of a sustainable approach, avoiding crunch, abusive models (manipulative free-to-play) and maintaining dignified remuneration.

APPENDIX

Year	Scenario	B2B (€)	Sales (B2C)	Freelance	Total costs	Total revenues	Net income
Y1	Réaliste	85 000	3 000 (9 000 €)	25 000€	178 590€	94 000€	-84 590€
Y2	Optimisé	145 000	10 000 (30 000 €)	15 000€	217 700€	175 000€	-42 700€
Y3	Structuration	205 000	15 000 (45 000 €)	10 000€	261 650€	250 000€	-11 650€

Y1:

- 3 digitization contracts with an average of €25,000 per contract
- 2 prototyping contracts with an average of €5,000 per contract
- Team of three employees:
 - Net salary: $3 \times €2,200 \times 12 = €79,200$ / year
 - Gross salary: net / 0.77 $\approx €102,860$ / year
 - Employer contributions (~43% of gross): $102,860 \times 0.43 \approx €44,230$
 - Total employer cost: €147,090 / year
- Each game sold 3,000 copies
- Total external services amounted to €31,500

Y2:

- 5 digitization contracts with an average of €25,000 per contract
- 2 prototyping contracts with an average of €5,000 per contract
- 2 third-party applications contracts with an average of €5,000 per contract
- Team of four employees:
 - Net salary: $4 \times €2,200 \times 12 = €105,600$ / year
 - Gross salary: net / 0.77 $\approx €137,200$ / year
 - Employer contributions (~43% of gross): $€137,200 \times 0.43 \approx €59,000$
 - Total employer cost: €196,200 / year
- Each game sells 10,000 copies
- Total external services amount to €21,500

Y3:

- 7 digitization contracts with an average of €25,000 per contract
- 3 prototyping contracts with an average of €5,000 per contract
- 3 third-party applications contracts with an average of €5,000 per contract
- Team of five employees:
 - Net salary: $5 \times €2,200 \times 12 = €132,000$ / year
 - Gross salary: net / 0.77 $\approx €171,430$ / year
 - Employer contributions (~43% of gross): $€171,430 \times 0.43 \approx €73,720$
 - Total employer costs: €245,150 / year
- Each game sold 15,000 copies
- Total external services amounted to €16,500