

SIMPLIFIED ASSET PURCHASE AGREEMENT EXCERPT: EARN-OUT PROVISIONS

Section 1: Parties

This excerpt of the Agreement shall apply to:

- **Buyer:** BuyYou Inc., a corporation duly organized under the laws of .
- **Seller:** Global Tech Solutions Inc., a corporation duly organized under the laws of Taiwan.

Section 2: Earn-out Mechanism

2.1 Contingent Consideration and Payment

Should the Target Company's aggregate annual Net Revenue during the **three-year** period following the Closing Date meet or exceed **USD \$900,000**, the Buyer shall pay the Seller a one-time Contingent Consideration in the amount of **USD \$30,000,000** within thirty (30) days following the conclusion of the Earn-out Period.

2.2 Revenue Calculation and Accounting Recognition Rules

For the purposes of calculating the Target Revenue, the Parties agree to adopt the following specific accounting recognition rules, based on US Generally Accepted Accounting Principles (US GAAP) except as specifically modified herein:

1. **Fixed Asset Depreciation Expense Recognition Rules:** Depreciation of fixed assets shall be recognized based on the estimated useful life of the specific Asset ID as follows:
 - Asset ID: MACH-001A: Estimated Useful Life is **10 years**.
 - Asset ID: MACH-002B: Estimated Useful Life is **8 years**.
 - Asset ID: OFFICE-015: Estimated Useful Life is **5 years**.
2. **Headquarter Expense Allocation:** The cost allocation for services provided by the Buyer's headquarters to the Target Company shall be fixed at **10%** of the Target Company's Net Revenue.

3. Personnel Standards and Salary Expenses: Any adjustment to employee salaries or the hiring criteria during the Earn-out Period shall require prior written approval from the Seller to ensure that human resource decisions do not indirectly affect the Earn-out calculation.

Section 3: Data Transparency and Payment Guarantee

3.1 Blockchain Data Access Right

The Buyer commits, post-Closing, to record all transaction records relevant to the Target Company's Net Revenue and Earn-out calculation in real-time and in an encrypted manner on a specified Blockchain Platform. The Seller shall have the right to view and monitor such Blockchain Data at any time via a dedicated interface to ensure transparency and data immutability.

3.2 Smart Contract and Automated Payment

The Parties agree to incorporate the payment condition of the Contingent Consideration into a Smart Contract. Once the cumulative Net Revenue data recorded on the blockchain reaches the Target Revenue, the Smart Contract shall automatically trigger the payment process for the \$30,000,000 Contingent Consideration to ensure the enforceability of the payment obligation.

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