BUSINESS PLAN · INDIA

Esports Team and Organisation

An organisation that pays for its players' lawyers

GAMING AND ESPORTS

AISEVAK.IN · BY ABL DIGITAL TECHNOLOGIES

August 2026

This document is confidential and prepared for planning purposes. All financial figures are illustrative model assumptions for an Indian MSME context and must be validated against live quotes, local rates and professional advice before any investment or borrowing decision.

1. Executive Summary

This plan sets out an **Esports Team & Organisation** in India — four competitive rosters across major titles, supported by a bootcamp facility, coaching and analysis staff, a content and streaming operation, merchandise, and an academy pathway, earning principally from brand partnerships rather than from prize money.

> The vertical's anchor sets the rules this plan inherits: **where a revenue model concentrates on a vulnerable group, publish the concentration and cap it; no individual acts badly, the incentive does the work; report contribution per unit including the failures; and children are in the population whether the paperwork says so or not. Here the vulnerable party is not a customer. It is the asset.**

> **AN ESPORTS ROSTER IS A GROUP OF NINETEEN-YEAR-OLDS ON MULTI-YEAR CONTRACTS THEY SIGNED WITHOUT ADVICE, WHOSE COMPETITIVE CAREERS PEAK AROUND TWENTY-TWO AND WHOSE ORGANISATION CONTROLS THEIR SALARY, THEIR STREAMING RIGHTS, THEIR IMAGE, THEIR SCHEDULE AND OFTEN THE HOUSE THEY LIVE IN. There is no union, no standard contract, no minimum terms and no collective bargaining — so buyout clauses, exclusivity over personal content, revenue splits and notice periods are drafted entirely by the party with a lawyer, and signed by a teenager who has just been offered the thing he has wanted since he was thirteen. He will not negotiate, and everyone involved knows it. The organisation is not villainous; it is doing what every party with drafting control does, which is precisely why the correction has to be structural rather than a matter of goodwill. So this organisation PAYS FOR INDEPENDENT LEGAL ADVICE FOR EVERY PLAYER BEFORE HE SIGNS, PUBLISHES ITS STANDARD TERMS — minimum salary, revenue split, buyout cap and notice — LEAVES PERSONAL STREAMING AND IMAGE RIGHTS WITH THE PLAYER, and FUNDS A POST-CAREER TRANSITION ACCOUNT of ₹1.10 lakh per player per year. WHERE ONE PARTY IS A NEAR-MINOR AND THE OTHER DRAFTS THE CONTRACT, THE STRONGER PARTY MUST BUY THE WEAKER ONE ITS OWN ADVICE AND PUBLISH THE TERMS.**

> **AND THE SCHEDULE THAT INJURES THEM IS SET BY THE ORGANISATION. Repetitive strain, sleep disruption and burnout are esports' occupational injuries, and they are produced by scrim and practice hours that no other employer would impose — sixty-hour competitive weeks are normal and are described as dedication. So practice hours are CAPPED AT 40 A WEEK AND PUBLISHED, rest days are mandatory, and the cap is enforced by the coaching structure rather than requested of the players — who will always exceed it if allowed, because they are nineteen and it is their entire life.**

> **AND NO BETTING MONEY IS TAKEN. Betting sponsorship is the largest and easiest money available to an Indian esports organisation, and accepting it while fielding players who can influence match outcomes is a conflict that no integrity policy can neutralise. NO BETTING SPONSORSHIPS, no player or staff betting on any title the organisation competes in, and a published integrity policy — at an estimated cost of ₹1.60 crore a year in forgone sponsorship.**

This plan models an organisation requiring **₹5.60 crore** (₹2.80 crore investor + ₹1.60 crore promoter + ₹80 lakh sponsor advance + ₹40 lakh term loan), moving from **₹3.40 crore revenue and a ₹94 lakh loss** to **₹15.00 crore revenue and ₹1.65 crore profit** by Year 3 — *an 11.0% net margin and 18.6% return on capital. (Esports organisation — figures illustrative.)*

2. Business Description, Vision & Legal Structure

Concept: An organisation that pays for its players' lawyers.

Vision: To be the org a nineteen-year-old's parents are glad he signed with.

Mission: Publish the standard terms; buy the player his own advice before he signs; leave his channel and his face with him; cap the practice week and enforce it upward; fund what he does after twenty-three; take no betting money; and report contribution per roster including the ones we disbanded.

Legal structure

- **Private Limited** — recommended. League participation, publisher agreements, sponsorship contracts, player employment and outside capital all assume it.
- **Proprietorship or unregistered team** — common at entry level, and the reason most player disputes in Indian esports have nowhere to go.
- **Players engaged on employment contracts** rather than as perpetual service providers — **because an employment relationship carries statutory protections that a "partnership" carefully does not.**

> **Regulatory anchor:** a sports-like business without a sports framework, employing very young people and broadcasting to a very young audience. **India has no statutory esports player-contract regime, no mandated minimum terms and no recognised players' association — so the entire relationship rests on ordinary contract and employment law, which means restraint-of-trade principles reach an overbroad exclusivity or buyout clause, and a contract with a person under 18 is voidable at his instance, making minor rosters a legal as well as an ethical problem. The Online Gaming framework and the skill-versus-chance distinction matter here in a specific way: an organisation is not a gambling operator, but taking BETTING SPONSORSHIP while fielding players who can affect results creates an exposure that advertising codes, publisher league rules and match-fixing provisions all reach independently — and publisher integrity rules are usually stricter than the law. Content is where the audience sits and the DPDP Act's child-data provisions apply to a fan base that is substantially under 18, alongside advertising-standards requirements that PAID CONTENT BE LABELLED — an obligation routinely ignored by creator-led marketing and squarely engaged when a nineteen-year-old with two million young followers holds up a product.** Then: image and personality rights; publisher and league participation agreements; GST on sponsorship and merchandise; TDS and international taxation on prize money and overseas events; and EPF/ESI, POSH and working-hour records for players and staff.

3. Promoter & Ownership

Led by a promoter with esports, sports management or media background. Three competences decide outcomes. *Roster judgement*, because a title's competitive relevance can end in eighteen months and an org holding four rosters in declining titles is holding four salary bills. *Brand-side selling*, since sponsorship is where the money actually is and it is sold to marketing directors who need audience evidence rather than trophies. And *the temperament to be the adult in the room* — this business is built on relationships with people barely out of school, and the difference between an organisation and an exploitation is largely a matter of who is prepared to insist on terms the other side is happy to accept. Ownership, equity & investor terms are editable inputs; **player welfare, contract standards and the practice-hour cap sit with a function reporting to the promoter and not to the performance staff whose results the hours produce.**

4. Market Analysis — India

Indian esports has a very large audience, a small amount of money, and a professional infrastructure that has not caught up with either.

Demand drivers

- **Enormous young mobile-first audience** for competitive titles.
- **Brand interest in reaching 16–24 year-olds** who no longer watch television.
- **Publisher-run leagues** creating scheduled, sellable competitive calendars.
- **Streaming platforms** monetising the audience between tournaments.
- **Regional-language content**, where the growth actually is.
- **Recognition of esports** within multi-sport events, which unlocks institutional interest.

Market sizing (illustrative framing)

Layer	Definition	Indicative scale
TAM	Indian esports audience and the brand spend chasing it	Audience very large; spend still small
SAM	**Brand budgets reachable with evidenced audience**	**Bounded by MEASURABLE REACH, not by trophies**
SOM (Yr 1–3)	Sponsorship, content, commerce and league revenue	₹3.4cr → ₹15cr; 4 active rosters, 1 disbanded

Revenue mix and share (Year 3)

Stream	Share of revenue	Why it is there
Brand sponsorship & partnerships	**39.0%**	**The actual business; sold on audience, not wins**
Content, streaming & creator revenue	22.0%	Org channels only — player channels are his
Merchandise & fan commerce	13.0%	Community depth made visible
League fees, media rights & revenue share	12.0%	Contracted and predictable where leagues exist
Player transfer & buyout receipts	8.0%	**Capped by our own published buyout ceiling**
Bootcamp hire, coaching & academy	6.0%	Uses the facility between competitive blocks

> **The most important feature of this table is a line that is not in it: PRIZE MONEY. Tournament winnings are genuinely volatile — a single event can swing them by a factor of five and no organisation controls the outcome — so treating them as a revenue line produces a plan that requires the team to keep winning in order to pay salaries, which is exactly the pressure that produces sixty-hour practice weeks. Prize money is therefore taken to OTHER INCOME when it is won, the player share is paid out immediately per published terms, and no salary, sponsorship commitment or budget line depends on it. An organisation that plans on prize money has quietly transferred its business risk onto five people's results.**

Constraints

- **Title lifecycle** — a game's competitive relevance can end faster than a roster's contracts.
- **Sponsorship depth**, which in India remains thin outside a handful of categories.
- **Player supply** at the top end, where four organisations chase the same twelve people.

- **Publisher dependence** — leagues, formats and rights are set by the game's owner.

5. Competition & Position

Competitor type	Strength	Weakness this plan exploits
Established Indian esports orgs	Brand, roster depth, sponsor relationships	**Contract terms unpublished; player channel rights often claimed**
International orgs entering India	Capital, production quality, global brand	Weak local community; expensive cost base
Creator-led teams	Enormous owned audience, low cost	Thin competitive infrastructure; no player protections at all
Publisher-owned or league teams	Guaranteed slots, funding, visibility	Limited independence; single-title exposure
This plan	**Published standard terms, independent advice paid for, player keeps his channel, 40-hour practice cap, no betting money**	Higher cost per roster; declines the largest sponsor category

> **The positioning works on three audiences at once, which is unusual and is the reason it is commercially viable rather than merely decent. Players choose it because published terms and a paid-for lawyer remove the thing they fear most and cannot evaluate. Parents — who in India decide whether an eighteen-year-old goes professional at all — choose it because there is a salary floor, a practice cap and a transition fund. And non-endemic brands choose it because a sponsor's risk in esports is a scandal involving a very young person, and an organisation that can produce its welfare policy, its integrity record and its labelling compliance is the one a marketing director can defend internally. The betting refusal costs a great deal and buys precisely the categories that pay for reputation.**

> **The cost of the honest position is stated in rupees rather than implied. Declining betting and real-money-gaming sponsorship — by a distance the largest and easiest category available to an Indian esports organisation — forfeits an estimated ₹1.60 crore a year. Leaving personal streaming and image rights with the player, where competitors take 20–30% of a star's channel, costs ₹64 lakh. The 40-hour practice cap, independent legal advice, medical and psychological support and the transition fund cost ₹92 lakh. Capping our own buyout receipts at the published ceiling cost ₹38 lakh on two transfers. Against that: a roster retention rate of 84% against a category norm nearer 55%, three multi-year non-endemic sponsors who cited the welfare policy in diligence, and an academy that receives players because their parents allow it.**

6. The Nineteen-Year-Old Across the Table

This is the finding the plan is built around, and it is uncomfortable because nobody in it is behaving badly.

What is being negotiated	Who drafts it	What the player understands
Contract length and notice	The organisation	**That he has been picked**
Buyout clause and its ceiling	The organisation	Nothing — it has never applied to him
Exclusivity over personal streaming	The organisation	**That streaming is a hobby, for now**

Image and likeness rights	The organisation	That his face is not worth anything yet
Practice obligations	The organisation	That he would practise anyway
What happens at 23	Nobody	**He is 19. It is not a real number to him**

> **Every row on the right is a rational belief for a nineteen-year-old to hold, and every one of them is wrong within three years. Streaming becomes his largest income; his image becomes the org's most-used asset; the practice obligation becomes an injury; and twenty-three arrives. He cannot evaluate the terms because the terms concern a future he has no experience of, and he will not negotiate them because refusing would mean refusing the only thing he has wanted since he was thirteen — a position everybody at the table understands perfectly. This is not a story about bad organisations: it is what happens whenever one party drafts, the other cannot assess, and the asymmetry is nobody's fault. Per the anchor's rule, no individual acts badly and the structure does the work.**

> **So the asymmetry is corrected structurally rather than by intention. THE ORGANISATION PAYS FOR INDEPENDENT LEGAL ADVICE FROM A LAWYER OF THE PLAYER'S CHOOSING BEFORE ANY CONTRACT IS SIGNED, with a minimum period between offer and signature and no contract signed at an event or in a room with a camera in it. STANDARD TERMS ARE PUBLISHED — minimum salary floor (₹55,000 a month in Year 3), revenue split, buyout ceiling and notice period — so a player can compare an offer against a published document rather than against nothing. PERSONAL STREAMING AND IMAGE RIGHTS REMAIN WITH THE PLAYER, with the organisation taking nil share of his personal channel. NO COMPETITIVE CONTRACT IS OFFERED TO ANYBODY UNDER 18** — an academy pathway exists instead — **both because such a contract is voidable at his instance and because a sixteen-year-old cannot consent to a career. And a POST-CAREER TRANSITION FUND accrues ₹1.10 lakh per player per year, payable on exit regardless of how the exit happens. WHERE ONE PARTY IS A NEAR-MINOR AND THE OTHER DRAFTS THE CONTRACT, THE STRONGER PARTY MUST BUY THE WEAKER ONE ITS OWN ADVICE AND PUBLISH THE TERMS.**

7. The Practice Week, the Betting Money and the Label

Three further commitments, each addressing a harm the industry regards as normal.

> **THE PRACTICE WEEK IS CAPPED AND THE CAP IS ENFORCED DOWNWARD. Repetitive strain injury, sleep disruption, eye strain and burnout are esports' occupational injuries, and they are produced by a schedule the organisation sets: sixty-hour competitive weeks are ordinary in this industry and are described as dedication rather than as hours. The player will not protect himself — he is nineteen, this is his entire life, and every hour he does not practise is one a rival does. So scrim and official practice are CAPPED AT 40 HOURS A WEEK AND THE FIGURE IS PUBLISHED, two rest days are mandatory, the cap is enforced by the coaching structure and monitored by the welfare function rather than by the player, and weeks above the cap are counted — 2 per player per year in Year 3, down from 18. Physiotherapy, sleep protocol and access to a sports psychologist are provided as standard rather than after an injury.**

> **NO BETTING OR REAL-MONEY-GAMING SPONSORSHIP IS ACCEPTED. It is the largest, easiest and best-paying money available to an Indian esports organisation, and it is offered constantly. The conflict is not subtle: an organisation whose income depends on a betting operator is fielding players whose performance determines that operator's liabilities, in front of an audience substantially under 18, and no integrity policy neutralises that. So: NO BETTING OR REAL-MONEY SPONSORSHIP OR AFFILIATE ARRANGEMENT, NO PLAYER OR STAFF BETTING ON ANY TITLE THE ORGANISATION COMPETES IN, mandatory integrity training, a published**

> **integrity policy and a reporting channel that does not pass through the coach. The refusal costs an estimated ₹1.60 crore a year — the single largest number in this plan — and it is the reason the non-endemic sponsors signed.**

> **AND PAID CONTENT IS LABELLED, BECAUSE THE AUDIENCE IS A CHILD AUDIENCE. Advertising standards require material disclosure of a paid partnership, and it is routinely ignored across creator-led marketing — which matters more here than almost anywhere, since a nineteen-year-old holding up a product in front of two million followers aged 13 to 19 is the most effective and least labelled advertising in the country. Every paid placement is labelled in-video and in description, no paid content promotes betting, real-money gaming or age-restricted products, and the DPDP Act's prohibition on behavioural advertising to children constrains how the org's own audience data is used at all.**

> **AND THE BUYOUT CEILING CUTS BOTH WAYS. A published buyout cap protects a player from being priced out of a move he wants — but it also caps what this organisation can receive when a star leaves, which cost ₹38 lakh across two transfers in Year 3. A term that only ever benefits the party who wrote it is not a standard; it is a tariff.**

8. Operations Plan (scout, sign, train, compete, exit)

Scouting and signing

- **Academy pathway for under-18 talent**, with no competitive contract offered before 18.
- **Published standard terms given to a prospect at first contact**, before any offer.
- **Independent legal advice paid for by the organisation**, from a lawyer of the player's choosing.
- **Minimum period between offer and signature**; no signing at an event or on camera.

Training and welfare

- **Scrim and official practice capped at 40 hours a week**, monitored by welfare and enforced by coaching.
- **Two mandatory rest days**, and a sleep and travel-recovery protocol around events.
- **Physiotherapy, ergonomic assessment and sports psychology** provided as standard.
- **Education or skill development supported** alongside the competitive schedule.

Competition and integrity

- **No betting or real-money sponsorship, affiliation or promotion** at organisation or player level.
- **No player or staff betting** on any title the organisation competes in.
- **Integrity training and a reporting channel that bypasses the coach.**
- **Prize money taken to other income and the player share paid immediately** on published terms.

Content, commerce and exit

- **Player retains personal channel and image rights**; the org takes nil share of personal channel revenue.
- **Paid content labelled in-video and in description**, with no age-restricted categories.
- **Transition fund accrued per player per year** and paid on exit however the exit occurs.
- **Contribution reported per roster including disbanded ones.**

The operational hinge is the week before a major qualifier, when the coach wants two more hours a night and every player agrees enthusiastically. Nobody is being coerced, the players want it more than the coach does, and the cap is the only thing standing between a roster and the schedule that will injure it — which is exactly why it cannot be a guideline and cannot be waived by consent. So the hours are logged by the welfare function rather than self-reported, the cap cannot be lifted by the coach or by player agreement, and a breach is a coaching-performance issue rather than a player one. The system refuses rather than warns, because a warning issued to five nineteen-year-olds who want to win is not a control.

9. Contracts, Integrity & Operating Compliance (India)

- **Company & tax** — Private Limited, PAN/TAN, GST on sponsorship and merchandise, TDS and international taxation on prize money and overseas events.
- **Player contracts** — **India has NO statutory esports contract regime, no mandated minimum terms and no recognised players' association, so the relationship rests on ordinary contract and employment law: restraint-of-trade principles reach an overbroad exclusivity or buyout clause, and A CONTRACT WITH A PERSON UNDER 18 IS VOIDABLE AT HIS INSTANCE, which makes minor rosters a legal problem as well as an ethical one.**
- **Employment** — players engaged as employees rather than as perpetual service providers, **because an employment relationship carries statutory protections that a "partnership" carefully does not**; EPF/ESI, POSH and working-hour records.
- **Integrity & betting** — **an org is not a gambling operator, but taking betting sponsorship while fielding players who affect results is reached independently by advertising codes, publisher league rules and match-fixing provisions — and publisher integrity rules are usually stricter than the law.**
- **Advertising & children** — **material disclosure of paid partnerships is required and routinely ignored in creator marketing; it matters most here, where a 19-year-old addresses an audience largely aged 13–19.** DPDP child-data provisions constrain use of audience data.
- **Rights** — image and personality rights, publisher and league participation agreements, broadcast and clip rights.
- **Facility** — bootcamp premises, fire and occupancy, and residential arrangements where players are housed.

10. Organisation & Manpower Plan

Function	Yr 1	Yr 3	Notes
Promoter / chief executive	1	1	Owns the terms and the welfare function
Players — active rosters	12	26	**Employees; none under 18; published salary floor**
Coaching, analysis & support	5	13	Enforce the cap; breach is a coaching issue
Player welfare — legal, medical, psychology	2	5	**Reports to promoter; logs practice hours**
Content, production & social	5	14	Org channels only; paid content labelled
Partnerships & sponsorship sales	3	8	No betting category, at any price
Academy, scouting & community	3	9	Under-18 pathway without contracts
Finance, legal & admin	3	8	Publishes terms, integrity record and hours
Total	**34**	**84**	Welfare function independent of performance staff

> **The welfare function is five people and its reporting line is the entire point. Practice hours are logged by welfare rather than self-reported by players or signed off by coaches, because the coach's results depend on the hours and the players will always want more of them — so every party with an interest in the number is excluded from producing it. A breach of the cap is recorded against the coaching staff rather than the roster, which is the only allocation that changes behaviour: a player penalised for over-practising is being punished for enthusiasm, while a coach accountable for it will build a schedule that fits.**

11. Implementation Timeline & Milestones

Phase	Window	Milestones
Formation & first rosters	Month 0–6	Incorporation, two rosters signed on published terms, bootcamp leased
Contract & welfare framework	Month 1–7	**Standard terms published, independent-advice policy, 40-hour cap live**
Content and audience build	Month 4–16	Org channels, regional-language content, labelled paid placements
Sponsorship base	Month 8–20	First non-endemic multi-year partners; betting category declined in writing
Rosters three and four; academy	Month 14–28	Under-18 pathway without contracts; one roster disbanded on title exit
Scale & league position	Month 26–36	₹15cr revenue; 84% roster retention; transition fund funded

Training and competence

- **Contract literacy for players**, delivered before an offer rather than after a signature.
- **Load management and injury prevention** for coaching staff, who own the cap.
- **Integrity and approach-reporting** for players and staff, rehearsed rather than circulated.
- **Disclosure discipline for content** — what a labelled placement looks like and why it is not optional.

12. Financial Plan (Illustrative)

> **All figures are illustrative model assumptions, not forecasts or guarantees.** They exist to show the drivers of an esports P&L and how the contract, welfare and integrity disciplines move them. Every input is editable. **The defining structural choice is that PRIZE MONEY IS NOT A REVENUE LINE — it is volatile, uncontrollable and taken to other income when won, because an organisation that budgets on winnings has transferred its business risk onto five people's results and will price that risk in practice hours.**

12.1 Project cost & funding

Item	₹ lakh	Notes
Player salaries & signing costs — first 18 months	**186**	**Above the published floor from day one**
Bootcamp facility — lease, fit-out & residence	112	Ergonomics and rest space, not just PCs
Competition hardware, network & practice setup	64	Tournament-standard peripherals and latency
Content studio & production equipment	58	Org channels; player channels are his own

Welfare — medical, physiotherapy, psychology & legal budget	**46**	**Includes independent advice paid for players**
Travel, events & league participation	52	Domestic and international qualifiers
Merchandise inventory & commerce setup	22	Community depth made visible
Working capital & contingency	20	Sponsorship receipts are lumpy
Total project cost	**560**	₹280L investor + ₹160L promoter + ₹80L sponsor advance + ₹40L term loan

12.2 Operating metrics

Metric	Yr 1	Yr 2	Yr 3
Players receiving INDEPENDENT legal advice PAID FOR BY THE ORG before signing / standard terms published (floor, split, buyout cap, notice) / **contracts signed without independent advice** / players under 18 on a competitive contract	100% / 100% / NIL / NIL	100% / 100% / NIL / NIL	**100% / 100% / NIL / NIL**
Player retains personal streaming and image rights / **org share of a player's personal channel revenue** / published minimum salary floor per month	100% / NIL / ₹35,000	100% / NIL / ₹44,000	**100% / NIL / ₹55,000**
Mean scrim and official practice hours per player per week (cap 40) / **weeks above the cap per player per year** / mandatory rest days per week / hours logged by welfare rather than self-reported	52 / 18 / 1 / 100%	44 / 6 / 2 / 100%	**38 / 2 / 2 / 100%**
Post-career transition fund accrued per player per year / players using education or transition support / fund paid on exit regardless of how the exit occurred	₹60,000 / 7 / 100%	₹85,000 / 14 / 100%	**₹1.10L / 22 / 100%**
Betting or real-money-gaming sponsorships accepted / players or staff found betting on a title we compete in / integrity training completed / **sponsorship revenue declined on category grounds (₹cr)**	NIL / NIL / 100% / ₹0.42cr	NIL / NIL / 100% / ₹0.94cr	**NIL / NIL / 100% / ₹1.60cr**
Paid content labelled in-video and in description / active rosters / revenue per roster / roster retention	100% / 2 / ₹1.70cr / n/a	100% / 3 / ₹2.60cr / 71%	**100% / 4 / ₹3.75cr / 84%**

> **Row three is the row that protects the asset and it must FALL: mean practice hours from 52 a week to 38, with weeks above the 40-hour cap down from 18 per player per year to 2 — logged by the welfare function rather than self-reported, because every party with an interest in the number is excluded from producing it. Row five's fourth figure is the cost stated as a number: ₹1.60 crore of sponsorship declined on category grounds, which is the largest single item in this plan and larger than Year-3 profit. Row six's revenue per roster of ₹3.75 crore is blended and is stated with its underlying per the library's rule — flagship ₹7.20 crore, second ₹4.10 crore, third ₹2.40 crore, academy roster ₹1.30 crore — because a blended figure across a flagship and an academy team describes no roster that exists.**

12.3 Revenue build

Stream	Yr 1 (₹L)	Yr 2 (₹L)	Yr 3 (₹L)	Driver

Brand sponsorship & partnerships	128	300	585	**Sold on evidenced audience, not on wins**
Content, streaming & creator revenue (org channels)	74	172	330	Player channels excluded — they are his
Merchandise & fan commerce	42	98	195	Community depth, made visible
League fees, media rights & revenue share	42	96	180	Contracted where leagues exist
Player transfer & buyout receipts	30	68	120	**Capped by our own published ceiling**
Bootcamp hire, coaching & academy	24	46	90	Facility used between competitive blocks
Total revenue	**340**	**780**	**1,500**	Prize money excluded by design

12.4 P&L summary

Line	Yr 1 (₹L)	Yr 2 (₹L)	Yr 3 (₹L)
Revenue	340	780	1,500
Cost of revenue — merchandise, production & platform share	(82)	(180)	(330)
Gross profit	**258**	**600**	**1,170**
Player salaries & performance bonuses	**(148)**	**(216)**	**(396)**
Coaching, analysis & support staff	(62)	(94)	(168)
Player welfare — independent legal advice, medical, psychology, transition fund	**(34)**	**(50)**	**(92)**
Bootcamp facility, travel & events	(56)	(84)	(148)
Marketing, content & community	(34)	(50)	(86)
Admin, legal, insurance & other	(58)	(76)	(118)
EBITDA	**(134)**	**30**	**162**
Depreciation & amortisation	(36)	(48)	(58)
Finance cost	(16)	(22)	(26)
Other income — PRIZE MONEY (volatile, never budgeted), publisher and league support & interest *(disclosed)*	62	77	142
PBT	**(124)**	**37**	**220**
Tax	30	(9)	(55)
PAT	**(94)**	**28**	**165**
Net margin	**(27.6%)**	**3.6%**	**11.0%**
ROCE	**(30.4%)**	**(3.2%)**	**18.6%**

Two features of this P&L should be read deliberately. First, prize money sits in OTHER INCOME rather than in revenue, and at ₹1.42 crore against ₹1.65 crore of PAT it is large enough that the placement matters: an

organisation that moved it into revenue would show a better-looking business and would have built a plan that requires winning, which is the pressure that produces sixty-hour weeks. Second, the commitments total ₹2.54 crore — ₹1.60 crore of declined sponsorship, ₹64 lakh of player channel revenue not taken, ₹92 lakh of welfare cost, ₹38 lakh of capped buyouts, less overlaps — against ₹1.65 crore of profit, so an organisation abandoning them would report roughly two and a half times the earnings while looking, from the stands, identical. Return on capital at 18.6% is modest and is stated rather than dressed up: this is a media and community business with a payroll of athletes, not a high-return asset.

12.5 Contribution by roster — including the one we disbanded

Roster (cumulative to Year 3)	Revenue	Cost	Contribution
Roster A — flagship title	₹13.10cr	₹10.50cr	**+₹2.60cr**
Roster B	₹7.20cr	₹6.90cr	+₹30L
Roster C	₹3.80cr	₹4.60cr	(₹80L)
Roster D — academy	₹1.70cr	₹2.00cr	(₹30L)
Roster E — disbanded Yr 2 on title exit	₹0.40cr	₹1.88cr	**(₹1.48cr)**
Portfolio total	**₹26.20cr**	**₹25.88cr**	**+₹32L**

Per the anchor's rule, one success conceals several failures, and an organisation describing itself by its flagship roster is describing something that does not exist. Roster A produced ₹2.60 crore of contribution and the other four together produced minus ₹2.28 crore. Roster E is the instructive line: the title's competitive scene collapsed, the roster was disbanded in Year 2, and every player's contract was HONOURED IN FULL WITH THE TRANSITION FUND PAID AND RELEASE GRANTED WITHOUT A BUYOUT — which is what the ₹1.48 crore includes and what most organisations achieve by simply ceasing to pay. A disbanded roster is where a published set of terms is actually tested.

13. Funding Requirement & Bankability

Source	₹ lakh	Terms (indicative)
Investor equity	280	Growth capital; welfare and integrity covenants
Promoter contribution	160	Cash and founding brand
Sponsor advance	80	Against a multi-year non-endemic partnership
Term loan	40	Facility fit-out and equipment; 4 years
Total	**560**	Illustrative structure

An investor should underwrite the sponsorship book and the roster table, and should discount trophies almost entirely. Multi-year non-endemic partnerships are the only genuinely durable asset here — they survive a bad season, a title decline and a roster change, and the three signed in Year 3 cited the welfare and integrity policies in diligence, which is the commercial return on the position rather than a footnote to it. Roster retention at 84% against a category norm nearer 55% matters more than it appears: an org that loses a star every season is repeatedly paying acquisition costs and repeatedly rebuilding an audience attached to a person who has left. The dominant risks are title lifecycle — Roster E shows what it costs — and the thinness

> **of Indian sponsorship outside a betting category this organisation will not take.**

- **Use of funds** — 33% player salaries and signing through the first 18 months, 20% bootcamp facility, 11% competition hardware, 10% content studio, 9% travel and events, 8% welfare and legal, balance merchandise and working capital.
- **Repayment** — term loan from Year 3 cash flow; sponsor advance recouped against contracted deliverables rather than against results.
- **Investor exit** — strategic sale to a media or entertainment group, a larger international organisation entering India, or a publisher building owned teams; or promoter buyback.

14. Risk Analysis & Mitigation

Risk	Impact	Mitigation
The nineteen-year-old across the table	A roster is teenagers on multi-year contracts signed without advice, whose careers peak around 22 and whose org controls salary, streaming rights, image, schedule and often housing — with no union, no standard contract, no minimum terms and no collective bargaining, so every clause is drafted by the party with a lawyer and signed by someone who has just been offered the thing he has wanted since he was thirteen. HE WILL NOT NEGOTIATE, AND EVERYONE AT THE TABLE KNOWS IT. He believes streaming is a hobby, his image is worth nothing and 23 is not a real number — all rational beliefs, all wrong within three years. Nobody behaves badly: the structure does the work	**THE ORG PAYS FOR INDEPENDENT LEGAL ADVICE from a lawyer of the player's choosing BEFORE signing, with a minimum period between offer and signature and NO SIGNING AT AN EVENT OR ON CAMERA; STANDARD TERMS PUBLISHED — salary floor (₹55,000/month), revenue split, BUYOUT CEILING and notice — so an offer can be compared against a document rather than against nothing; PERSONAL STREAMING AND IMAGE RIGHTS REMAIN WITH THE PLAYER at NIL org share; NO COMPETITIVE CONTRACT UNDER 18 (academy instead), since such a contract is voidable at his instance AND a sixteen-year-old cannot consent to a career; and a TRANSITION FUND of ₹1.10 lakh per player per year paid on exit however it occurs. WHERE ONE PARTY IS A NEAR-MINOR AND THE OTHER DRAFTS THE CONTRACT, BUY THE WEAKER PARTY ITS OWN ADVICE AND PUBLISH THE TERMS**
The schedule that injures them	RSI, sleep disruption, eye strain and burnout are esports' occupational injuries and are produced by hours the ORGANISATION sets — 60-hour competitive weeks are ordinary and are described as dedication rather than as hours. The player will not protect himself: he is nineteen, it is his entire life, and every hour he does not practise is one a rival does	**Scrim and official practice CAPPED AT 40 HOURS A WEEK AND THE FIGURE PUBLISHED (mean 52 → 38; weeks above cap 18 → 2 per player per year); two MANDATORY REST DAYS; hours LOGGED BY THE WELFARE FUNCTION rather than self-reported, since every party with an interest in the number is excluded from producing it; the cap NOT LIFTABLE BY THE COACH OR BY PLAYER AGREEMENT; a breach recorded against COACHING rather than the roster — a player penalised for over-practising is punished for enthusiasm, while a coach accountable for it builds a schedule that fits; physiotherapy, sleep protocol and sports psychology as standard**

Betting money	Betting and real-money-gaming sponsorship is by a distance the largest, easiest and best-paying category available to an Indian esports org, and it is offered constantly. An org whose income depends on a betting operator fields players whose performance determines that operator's liabilities, in front of an audience substantially under 18 — and no integrity policy neutralises that	**NO betting or real-money sponsorship, affiliation or promotion at org or player level; NO player or staff betting on any title we compete in; mandatory integrity training and a REPORTING CHANNEL THAT BYPASSES THE COACH; published integrity policy. Costs an estimated ₹1.60 crore a year — the largest single number in this plan and larger than Year-3 profit — and it is the reason the non-endemic multi-year sponsors signed, since a sponsor's real risk in esports is a scandal involving a very young person**
Planning on prize money	Tournament winnings swing by a factor of five on a single event and no organisation controls the outcome; budgeting on them transfers business risk onto five people's results — and that risk gets priced in practice hours	**PRIZE MONEY IS NOT A REVENUE LINE. It is taken to OTHER INCOME when won, the player share is paid immediately on published terms, and NO salary, sponsorship commitment or budget line depends on it — at ₹1.42 crore against ₹1.65 crore of PAT the placement is material, and an org moving it into revenue would show a better business built on a requirement to keep winning**
Title lifecycle and the disbanded roster	A game's competitive relevance can end faster than a roster's contracts; Roster E cost ₹1.48 crore when its title's scene collapsed in Year 2	**Four rosters across different titles and publishers so no single scene carries the org; contribution REPORTED PER ROSTER INCLUDING DISBANDED ONES, since Roster A's +₹2.60 crore against the other four's minus ₹2.28 crore is the real portfolio; and on disband, EVERY CONTRACT HONOURED IN FULL WITH THE TRANSITION FUND PAID AND RELEASE GRANTED WITHOUT A BUYOUT — which most organisations achieve by simply ceasing to pay, and which is where published terms are actually tested**
Unlabelled advertising to a child audience	A 19-year-old holding up a product to two million followers aged 13–19 is the most effective and least labelled advertising in the country; material disclosure is required and routinely ignored across creator marketing	**EVERY paid placement LABELLED IN-VIDEO AND IN DESCRIPTION; no paid content promoting betting, real-money gaming or age-restricted products; the DPDP Act's prohibition on behavioural advertising to children constraining how audience data is used at all; and disclosure discipline trained rather than circulated, with the org's own paid content audited before publication**
Sponsorship concentration and thinness	Indian esports sponsorship is thin outside a handful of categories, one of which this org refuses; losing a lead partner removes a fifth of revenue	Multi-year contracts rather than campaign-by-campaign deals; no single sponsor above a stated share of revenue; four revenue lines beyond sponsorship (content, commerce, league, facility) at 61% of the total; welfare and integrity documentation used as a diligence asset that shortens brand-side approval; and regional-language audience growth widening the category set
Player supply and poaching at the top end	Four organisations chase the same twelve players; a star leaving takes an audience attached to a person rather than a badge	Roster retention at 84% against a category norm nearer 55%, built on published terms rather than on lock-in; the buyout ceiling that protects a player from being priced out also caps our receipts (₹38 lakh forgone on two transfers) — A TERM THAT ONLY EVER BENEFITS THE PARTY WHO WROTE IT IS NOT A STANDARD, IT IS A TARIFF; academy pathway developing supply rather than only buying it; and org channels built so the audience attaches to the organisation as well as the individual

15. SWOT Analysis

Strengths	Weaknesses
• Standard terms published; independent advice paid for • Player keeps his channel and his image at nil org share • 40-hour practice cap, logged by welfare not by players • No betting money at any price; integrity channel bypasses the coach • Transition fund paid on exit however it happens	• ₹2.54cr of commitments against ₹1.65cr of profit • Declines the largest sponsorship category available • 18.6% return on capital; not a high-return business • Exposed to title lifecycle across four rosters
Opportunities	**Threats**
• Non-endemic brands needing a defensible partner • Parents as the actual decision-makers for young talent • Regional-language audience growth • Academy pathway building supply rather than buying it • Publisher leagues creating contracted revenue	• A title's competitive scene collapsing • Competitors funded by betting money • Sponsorship thinness outside a few categories • Poaching of a star with an attached audience

16. Recommended AiSevak Tools for This Business

- **Published terms register** — salary floor, revenue split, buyout ceiling and notice, versioned and public.
- **Independent-advice tracker** — adviser engaged, paid and confirmed before every signature.
- **Practice-hour log** — recorded by welfare, capped at 40, breaches attributed to coaching.
- **Transition fund ledger** — accrual per player, balance published, paid on exit.
- **Integrity & category register** — declined sponsorship categories with value, integrity training and approach reports.
- **Paid-content labelling checker** — in-video and description disclosure before publication.
- **Contribution per roster dashboard** — including disbanded rosters; never blended alone.

17. Key Assumptions & Notes

- **All financials are illustrative model assumptions, not forecasts, projections or guarantees.** Revenue, sponsorship values, roster counts, practice hours, retention and headcount are editable inputs; actual outcomes depend on title lifecycle, sponsorship depth and competitive results. Figures are in Indian rupees.
- **The central integrity finding is that an esports roster is a group of nineteen-year-olds on multi-year contracts they signed without advice, whose careers peak around twenty-two, and whose organisation controls their salary, streaming rights, image, schedule and often their housing.** There is no union, no standard contract, no minimum terms and no collective bargaining, so buyout clauses, content exclusivity, revenue splits and notice periods are drafted entirely by the party with a lawyer and signed by a teenager who has just been offered the thing he has wanted since he was thirteen. **He will not negotiate, and everybody at the table knows it. He believes streaming is a hobby, that his image is not worth anything yet, that he would practise anyway and that twenty-three is not a real number — every one of those beliefs is rational for a nineteen-year-old and every one is wrong within three years. This is not a story about bad organisations: it is what happens whenever one party drafts, the other cannot assess, and the asymmetry is nobody's fault. Per the vertical anchor's rule, no individual acts badly and the structure does the work.**

- **So the asymmetry is corrected structurally rather than by intention.** The organisation pays for independent legal advice from a lawyer of the player's choosing before any contract is signed, with a minimum period between offer and signature and no signing at an event or on camera; standard terms are published — a ₹55,000 monthly salary floor, revenue split, buyout ceiling and notice — so an offer can be compared against a document rather than against nothing; personal streaming and image rights remain entirely with the player at nil organisation share; no competitive contract is offered to anybody under 18, an academy pathway existing instead, both because such a contract is voidable at his instance and because a sixteen-year-old cannot consent to a career; and a transition fund accrues ₹1.10 lakh per player per year, paid on exit however the exit happens. **WHERE ONE PARTY IS A NEAR-MINOR AND THE OTHER DRAFTS THE CONTRACT, THE STRONGER PARTY MUST BUY THE WEAKER ONE ITS OWN ADVICE AND PUBLISH THE TERMS. And the buyout ceiling cuts both ways — it cost ₹38 lakh across two transfers, because a term that only ever benefits the party who wrote it is not a standard, it is a tariff.**
- **The schedule that injures the players is set by the organisation.** Repetitive strain, sleep disruption, eye strain and burnout are esports' occupational injuries, produced by sixty-hour competitive weeks that are ordinary in this industry and are described as dedication rather than as hours. The player will not protect himself — he is nineteen, this is his whole life, and every hour he does not practise is one a rival does. **So practice is capped at 40 hours a week and the figure is published, falling from a mean of 52 to 38 with weeks above the cap down from 18 per player per year to 2; hours are logged by the welfare function rather than self-reported, because every party with an interest in the number is excluded from producing it; the cap cannot be lifted by the coach or by player agreement; and a breach is recorded against coaching rather than the roster, since a player penalised for over-practising is being punished for enthusiasm while a coach accountable for it will build a schedule that fits.**
- **No betting money is taken, and it is the largest number in this plan.** Betting and real-money-gaming sponsorship is by a distance the biggest and easiest category available to an Indian esports organisation and is offered constantly. **The conflict is not subtle: an organisation whose income depends on a betting operator fields players whose performance determines that operator's liabilities, in front of an audience substantially under 18, and no integrity policy neutralises that. So there is no betting or real-money sponsorship, affiliation or promotion at any level, no player or staff betting on any title the organisation competes in, mandatory integrity training and a reporting channel that bypasses the coach — at an estimated ₹1.60 crore a year, which is larger than Year-3 profit and is precisely why the non-endemic multi-year sponsors signed, a sponsor's real risk in esports being a scandal involving a very young person.** And every paid placement is labelled in-video and in description, because a nineteen-year-old holding up a product to two million followers aged 13 to 19 is the most effective and least labelled advertising in the country.
- **Prize money is deliberately not a revenue line.** Winnings swing by a factor of five on a single event and no organisation controls the outcome, so budgeting on them transfers business risk onto five people's results — and that risk is then priced in practice hours. **Prize money is taken to other income when won, the player share is paid immediately on published terms, and no salary, sponsorship commitment or budget line depends on it. At ₹1.42 crore against ₹1.65 crore of PAT the placement is material rather than cosmetic: an organisation moving it into revenue would show a better-looking business and would have built a plan that requires winning.**
- **This is a portfolio of rosters and it is reported as one.** Roster A produced ₹2.60 crore of cumulative contribution while the other four together produced minus ₹2.28 crore, so contribution is reported per roster including the disbanded one and the organisation is never described by its flagship. **Roster E is the instructive line: its title's competitive scene collapsed, the roster was disbanded in Year 2, and every contract was honoured in full with the transition fund paid and release granted without a buyout — which is what its ₹1.48 crore includes, and which most organisations achieve instead by simply ceasing to pay. A disbanded roster is where a published set of terms is actually tested.** Taken together the commitments total roughly ₹2.54 crore against ₹1.65

crore of profit; an organisation abandoning them would report about two and a half times the earnings and would look, from the stands, identical. Return on capital at 18.6% is stated rather than dressed up — this is a media and community business with a payroll of athletes.

- **Compliance and professional advice.** India has no statutory esports contract regime, no mandated minimum terms and no recognised players' association, so the relationship rests on ordinary contract and employment law — restraint-of-trade principles reach an overbroad exclusivity or buyout clause, and a contract with a person under 18 is voidable at his instance, making minor rosters a legal as well as an ethical problem; players are engaged as employees rather than as perpetual service providers, because an employment relationship carries statutory protections a "partnership" carefully does not, with EPF/ESI, POSH and working-hour records; betting exposure is reached independently by advertising codes, publisher league rules and match-fixing provisions, and publisher integrity rules are usually stricter than the law; advertising standards require material disclosure of paid partnerships, and the DPDP Act's child-data provisions apply to an audience largely under 18; then image and personality rights, publisher and league participation agreements, GST on sponsorship and merchandise, and TDS and international taxation on prize money and overseas events. Professional advice should be taken on player contracts, buyout and exclusivity terms, sponsorship categories and the transition-fund structure.

▶ Use these tools now — free on AiSevak

Every tool referenced in this plan is available on **aisevak.in**. Open the **Gaming and Esports toolkit** to browse and use them all at **https://aisevak.in/verticals/gaming** — or go straight to any specific tool at **https://aisevak.in/service/<tool-name>**. No signup needed to explore; each tool guides you step by step.

Prepared by AiSevak.in — a product of ABL Digital Technologies. AI-powered business services for India. This is AI-assisted guidance; figures are illustrative and not a guarantee of results. Verify all numbers, licences and regulatory requirements with a qualified professional before relying on this plan for binding decisions. © 2026 ABL Digital Technologies Private Limited.