

ADDENDUM TO LEGAL OPINION

HuHu.game OÜ

Supplemental Legal Opinion on Platform Structure, Commission Model and VAT Treatment

1. Scope of the Addendum

This Addendum supplements the Legal Opinion dated **21 January 2026** issued by Eesti Firma OÜ, which assesses the qualification of the HuHu game as a game of skill under Estonian law.

This Addendum addresses the **platform structure, commission-based business model, handling of user funds and VAT treatment**, based on the Terms of Service of HuHu.game.

2. Reference to Terms of Service

This legal assessment is based on the Terms of Service of HuHu.game, which define the contractual and economic relationship between the platform and its users and regulate the handling of user funds and commissions.

The conclusions of this Addendum apply only insofar as the platform operates in strict accordance with the Terms of Service.

3. Role of HuHu.game as a Platform

HuHu.game operates as a digital platform providing organizational, technical and administrative services for skill-based game rounds.

HuHu.game does not participate in the games, does not stake its own funds and does not act as a prize sponsor or gambling operator.

4. Commission-Based Revenue Model

HuHu.game earns revenue exclusively through a commission fee charged for organizing and administering game rounds.

The commission fee constitutes the **only business income** of HuHu.game.

Funds paid by users that form a prize pool are **not considered revenue** of HuHu.game.

5. Handling of User Funds and Prize Pools

User funds allocated to prize pools are held temporarily for the sole purpose of prize distribution to winning participants.

HuHu.game acts solely as an intermediary in relation to prize pool funds and does not acquire ownership over such funds.

6. VAT Treatment

For VAT purposes, only the commission fee charged by HuHu.game constitutes consideration for a taxable supply.

Prize pool funds and prize distributions do not represent payment for services rendered by HuHu.game and therefore fall **outside the scope of VAT**.

In the case of B2C digital services within the European Union, VAT is applied to the commission fee in accordance with the customer's member state under the **OSS (One-Stop-Shop)** regime.

7. Consistency Clause

This Addendum assumes that the actual operation of the platform, payment flows and contractual arrangements strictly follow the structure described in the Terms of Service.

Any material deviation may affect the legal and tax assessment set out herein.

8. Conclusion

Based on the above, the commission-based platform model operated by HuHu.game OÜ, as defined in its Terms of Service, is consistent with:

- the qualification of the HuHu game as a game of skill under Estonian law;
- the treatment of prize pool funds as non-revenue;
- the application of VAT solely to the commission fee under EU VAT rules.