

BUSINESS PLAN

ScrollShield

A firewall for your feed: on-device AI that filters social media content.

Plan 2027–2031 · Investor version · October 2026

Market figures carry their source. Everything else is labelled as an assumption at the point where it appears. The full financial model is in the attached Excel file, from which this document takes its numbers. All amounts are in euro; the Summary sheet includes a EUR/USD line.

1. Summary

ScrollShield is an app that filters social media content before the user sees it. The user states what they want to do — study, keep informed, unwind — and an AI running entirely on the phone shows, blurs or skips each post against that goal, always explaining why.

Every existing tool acts on time: Screen Time, Digital Wellbeing, Opal and Forest measure and cap minutes. None of them acts on content. That is the space ScrollShield takes.

The business model is freemium: free app, annual subscription for advanced features at **€59.99 in Italy and the EU, €69.99 blended with the US (assumption)**, plus school and company licences from 2028, worth about a quarter of revenue in 2031 in both scenarios.

The plan presents two scenarios, built on the same model and the same rules, differing in scope and ambition:

	Scenario A — Italy first, then EU	Scenario B — EU and US from launch
Scope in 2027	Italy, Android and browser	EU + US, Android, browser and limited iOS
Active users 2031	2.2 M	8.6 M
Net revenue 2031	€6.5 M	€26.3 M
EBITDA 2031	+€1.2 M	+€3.2 M
Capital to breakeven	€4.3 M	€24 M
First round (24 months)	€1.7 M seed	€11.5 M seed + Series A
Dominant risk	Paid conversion	iOS and US acquisition cost

All figures are outputs of the attached model, including a 25% buffer, and move when the assumptions move. Scenario A shows the model holds in a market we know; Scenario B shows where a larger round takes it.

Choosing between them is a founders' decision, not a finding of the plan.

2. The problem

What we see on social media is not our choice: an algorithm selects it, optimised to keep us there rather than to serve us. The cost is measurable.

- 47 seconds: average time on a single screen before switching; it was 2.5 minutes in 2004. *Gloria Mark, UC Irvine, Attention Span, 2023.*
- 98,299 people across 71 studies: heavy short-form video use is associated with poorer cognition ($r = -0.34$), attention ($r = -0.38$) and inhibitory control ($r = -0.41$). *Nguyen et al., Psychological Bulletin (APA), September 2025. Association, not causation.*
- 23 minutes: average time to return to the task after an interruption. *Mark et al., UC Irvine.*

The phenomenon even has a name: in December 2024 Oxford University Press chose brain rot as Word of the Year.

3. The product

ScrollShield is an installable app. The user touches one screen: they pick the goal for the session and set how hard the filter cuts. Everything else happens on top of the social app, one post at a time, in five steps:

Step	What it does	With what
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1. Intercepts	Reads the post in pre-load, before it reaches the screen	Overlay / accessibility services
2. Understands	Text in images, audio transcript, scene recognition	PaddleOCR, Whisper.cpp, OpenCLIP
3. Compares	Measures how well the content fits the stated goal	MiniLM (semantic embeddings)
4. Decides	Shows, blurs or skips — and always says why	Rules + adjustable thresholds
5. Learns	Every user override refines the filter, locally	On-device learning

Three product choices that are also positioning choices:

- Acts on what, not how much. It is not a timer: it does not ask you to use social media less, it improves what reaches you while you do.
- Everything on the device. No data leaves the phone, no server, no account. That is a privacy argument and a cost argument: inference is not paid for in the cloud.
- Explains every decision. The user sees why a post was hidden and can overturn it. The opposite of a black box.

4. The market

Italy has 41.2 million active social media users, 69.7% of the population. Instagram reaches 29.9 million people; TikTok 22 million adults and is the most used platform among 18-24 year olds. *We Are Social / Meltwater, Digital 2026 Italy*.

Willingness to pay for this kind of product is proven. Opal, the best-known screen-time app, moved to freemium, passed 1 million daily active users and \$10 million in annual recurring revenue on a \$99.99/year subscription; two thirds of its daily actives are high-school and college students. *RevenueCat, interview with CEO Kenneth Schlenker, 2026; opal.so/pricing*.

Scope	Definition	Size	Basis
TAM	Social media users in Italy	41.2 M	Digital 2026 (source)
SAM	Instagram + TikTok users in Italy, 2027-28	~30 M	Digital 2026 (source); overlap estimated (assumption)
SOM 2028	ScrollShield active users at end of 2028	207 k	Model: 0.7% of SAM (assumption)
SOM 2031	Active users at end of 2031, EU scope	2.2 M	Model (assumption: EU expansion from 2029)

Beyond Italy: European Union and United States

TikTok reports about 169 million monthly users in the European Union; US estimates range from 136 to 170 million depending on the source, and Instagram counts about 181 million US users. *TikTok DSA disclosure; Pew Research / DataReportal 2026 via aggregators — US sources disagree, to be checked against primary data*. Two features matter for the plan: in the US, iOS has 56% of mobile traffic, and the US is Opal's home market. *TheGlobalStatistics, 2026*.

Scope	Definition	Size	Basis
TAM	Social media users in the US	246 M	TheGlobalStatistics 2026 (source). EU figure not on record: to be sourced from DataReportal.

SAM	TikTok + Instagram users, EU + US	~400 M	TikTok EU 169 M (DSA); TikTok US 136-170 M and Instagram US 181 M (sources disagree); overlap estimated (assumption)
SOM 2028	ScrollShield active users at end of 2028	1.27 M	Model_B: 0.3% of SAM (assumption)
SOM 2031	Active users at end of 2031	8.6 M	Model_B: ~2% of SAM (assumption)

The first table is Scenario A's scope, the second Scenario B's. In both, the market share captured by 2031 stays below 3% of SAM: the plan does not ask you to believe in outsized penetration, it asks you to believe in the acquisition cost.

B2B is a second leg, not an alternative. The mechanism that costs a student the afternoon costs a company hours and a classroom its attention. The plan assumes *400 schools and 200 companies active in 2031 in Scenario A (assumption)*, worth 31% of revenue.

5. Why now

Regulation is coming

On 16 September 2026 the European Commission announced a Kids Act banning social media under 13, restricting it for older minors and reversing the burden of proof: platforms will have to show they are safe. 23 of 27 Member States are debating national laws; Italy has notified Brussels of a bill raising the minimum age to 15. *CNN, 16.09.2026; Euronews, 22.09.2026; interface-eu.org, May 2026; TRIS notification 2025/1241.*

In the United States the context differs but converges: the divestiture of TikTok's US operations into a US-controlled company, closed in January 2026, removed the uncertainty over the platform's presence, while several states have passed or are debating age limits and verification duties. *Charle Agency, 2026, on the divestiture; state laws: not on record, to be verified for Scenario B.*

For ScrollShield this means two things. First, schools and families will look for tools that are not a ban: a content filter is the answer that lets people use social media instead of forbidding it. Second, regulatory pressure on the platforms opens room for independent solutions the user controls.

The technology is ready

The models needed — OCR, speech transcription, vision, semantic embeddings — exist, are open source and free, and thanks to engines such as ONNX Runtime Mobile they run on a smartphone fast enough to keep up with scrolling. Two years ago that was not the case.

The market is still made of timers

Every competitor acts on time. The content layer is empty.

6. The business model

B2C: freemium first

The app is free with one goal and a basic filter. The annual subscription at *€59.99 in Scenario A; in Scenario B \$79.99 in the US and €59.99 in the EU, i.e. €69.99 blended (assumption, in every case below Opal's \$99.99)* unlocks multiple goals, fine filter control, doomscroll detection and statistics. Paid conversion assumption: *3% of active users in 2027, 5% from 2029* — conservative against the 9% Opal reports after moving to freemium.

Freemium is a deliberate choice: free users are the acquisition channel. That is what took Opal from \$5 million to over \$10 million in recurring revenue while accepting that conversion halved.

B2B: schools and companies, from 2028

Segment	Price (assumption)	Average size (assumption)	Contracts 2031 (assumption, A / B)
Schools	€4 per student / year	600 students	400 / 1,500
Companies	€36 per user / year	150 users	200 / 600

For schools the product is a calmer attention environment on the devices students already bring to class, with optional parental control. For companies it is a wellbeing benefit that shows up in work, not just in a policy.

7. Go-to-market: two scenarios

Scenario A — Italy first, then EU

- 2027 — Italy, Android and browser extension. Launch where content interception is technically solid. Channels: TikTok and Instagram creators on study and productivity, student communities, word of mouth. Target: *150,000 downloads (assumption)*.
- 2028 — iOS and first B2B contracts. iOS version within the perimeter the platform allows; pilots with *20 schools and 5 companies (assumption)*. Target: 600,000 downloads.
- 2029-2031 — European Union. Expansion by language (Spanish, French, German) riding the regulation on minors. Cost per download falls from *€1.20 to €0.60 (assumption)* as organic grows.

Scenario B — EU and US from launch

- 2027 — simultaneous launch in English, Italian, Spanish, French and German. Android and browser everywhere; on iOS only the Safari extension and coaching features until a credible iOS version exists. Team of *9 people across two time zones (assumption)*. Target: *1.2 million downloads (assumption)*.
- 2028 — B2B at scale. *60 schools and 15 companies (assumption)*, with US school districts as a separate channel. Target: 3.5 million downloads.
- 2029-2031 — consolidation. Cost per download starts at *€2.00 and falls to €0.80 (assumption)*: this is the variable that decides the scenario. If it does not fall, 2031 breakeven slips.

What really changes between A and B is not scale but two constraints. In the US the product has to work on iOS, where today the core function is not allowed by the system; and we enter Opal's home market instead of an empty space. Scenario B must be presented with an answer ready for both objections.

8. Competition and positioning

Tool	Acts on	Model	Limit
Apple Screen Time / Google Digital Wellbeing	Time	Free, built in	Easy to ignore; no reading of content
Opal	Time	Freemium, \$99.99/year	Blocks apps, does not filter what they show
Forest, One Sec	Friction / gamification	Freemium	Act before opening the app, not inside it
Freedom, AppBlock	Time	Subscription	Blockers; no intelligence about content

ScrollShield	Content	Freemium + B2B	Depends on feed access (see risks)
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The difference is not one of degree but of object: everyone else answers the question "how much", ScrollShield answers "what". The real competitive risk is not these players but the platforms themselves, should they decide to offer similar filters — a scenario regulation makes more likely, and in which an independent, transparent player still stands apart.

9. Technology and feasibility

The first point an investor raises: ScrollShield has to read content inside third-party apps. The plan addresses it as follows.

Platform	Feasibility	Approach
Android	High	Accessibility services and overlay: screen reading allowed with explicit user permission
Browser (desktop and mobile)	High	Extension: full DOM access to the web versions of TikTok and Instagram
iOS	Limited	The sandbox does not allow reading other apps. Reduced scope: Safari via extension, plus coaching and statistics

Platforms can change their interface or terms of service at any time. The mitigation is architectural: the model does not depend on platform APIs but on what appears on screen, and the team maintains per-app adapters the way an ad-blocker maintains its lists. An ad-blocker market of hundreds of millions of users is proof that this maintenance model holds.

10. The financial plan

All values are formulas of the attached model. *Summary sheet; detail in Model_A and Model_B, assumptions in Assumptions_A and Assumptions_B.*

Scenario A — Italy first, then EU

€	2027	2028	2029	2030	2031
Active users at year end	45,000	207,000	574,000	1,245,000	2,247,000
Paying subscribers at year end	1,350	8,280	28,710	62,226	112,336
Net revenue	€34k	€321k	€1,270k	€3,230k	€6,491k
of which B2B	—	€75k	€327k	€912k	€2,040k
Total costs	€466k	€1,218k	€2,526k	€4,048k	€5,335k
EBITDA	(€432k)	(€897k)	(€1,256k)	(€818k)	€1,156k
Team (FTE)	4	7	12	18	25
Cumulative cash without financing	(€432k)	(€1,329k)	(€2,585k)	(€3,402k)	(€2,247k)

Scenario B — EU and US from launch

€	2027	2028	2029	2030	2031
Active users at year end	360,000	1,266,000	2,860,000	5,316,000	8,589,000

Paying subscribers at year end	10,800	50,640	142,980	265,788	429,473
Net revenue	€302k	€1,945k	€6,573k	€14,714k	€26,305k
of which B2B	–	€225k	€1,152k	€3,270k	€6,840k
Total costs	€3,548k	€7,874k	€13,167k	€18,110k	€23,100k
EBITDA	(€3,245k)	(€5,929k)	(€6,594k)	(€3,397k)	€3,205k
Team (FTE)	9	16	28	42	60
Cumulative cash without financing	(€3,245k)	(€9,174k)	(€15,768k)	(€19,165k)	(€15,960k)

Scenario B delivers 4 times Scenario A's revenue in 2031 but needs 5.6 times the capital: the gap is almost entirely marketing, which in Scenario B is worth **€14.4M in 2031 alone (assumption)**. Acquisition cost per paying subscriber is €222 in 2027 against €133 in Scenario A, on a net revenue per subscriber of €56.

The assumptions that drive the model

- Annual downloads, Scenario A: **150k → 600k → 1.5M → 3M → 5M**; Scenario B: **1.2M → 3.5M → 7M → 12M → 18M**. Benchmark: Opal, 200k downloads a month on iOS US alone.
- 30% of downloads are still active at year end; 60% of actives stay the following year. **Both assumptions.**
- Store commission at 15% (small business programme under \$1M); **assumption that it stays at 15% above the threshold via web checkout.**
- Loaded cost per FTE from **€55k to €62k in Scenario A (assumption, Italian market)** and from **€85k to €95k in Scenario B (assumption, mixed Italy/US team)**; G&A at 10% of operating costs.
- Price: **€59.99 in A, €69.99 blended in B**. Store commission: 15% in A; **20% blended in B**, because on iOS US the 30% in-app purchase is mandatory.

In Scenario A net revenue per subscriber is about €51/year and acquisition cost per paying subscriber falls from **€133 in 2027 to €40 in 2031**. In Scenario B: €56 of revenue against **€222 falling to €53**. In both, the point to watch is 2027-28, where recovering the acquisition cost takes more than two years of subscription: that is why freemium and organic growth are central, not accessory.

11. Funding need and use of funds

Scenario A

The low point of cumulative cash is **€3.4M in 2030**. With a 25% buffer, total capital to raise to breakeven is **€4.3M**, in two stages.

Round	Amount (assumption)	Covers	Milestone for the next round
Seed	€1.7M	2027-2028, 24 months	200k active users, 8k subscribers, first 25 B2B contracts, iOS launch
Series A	€2.6M	2029-2030	EU expansion, breakeven in 2031

Scenario B

The low point of cumulative cash is **€19.2M in 2030**; with the buffer, **€24M** to breakeven. The first 24 months alone require **€11.5M**: that is not a seed, it is a seed and a Series A raised in close sequence, with an investor able to follow on.

Round	Amount (assumption)	Covers	Milestone for the next round
Seed	€4M	2027, 12 months	360k active users in 5 languages; iOS version defined; proof of US acquisition cost
Series A	€7.5M	2028	1.3M active users, 50k subscribers, 75 B2B contracts
Series B	€12.5M	2029-2030	Breakeven in 2031

Use of seed funds, Scenario A (2027-2028 costs from the model):

Item	Amount	Share
Team (4 → 7 FTE)	€619k	37%
Marketing and acquisition (750k downloads)	€840k	50%
Infrastructure and tools	€72k	4%
G&A	€111k	7%
Total costs, 24 months	€1,684k	100%
Covered by 2027-28 revenue	€355k	
Net need + 25% buffer = seed round	€1,700k	

Use of funds in the first 24 months, Scenario B (2027-2028 costs from the model):

Item	Amount	Share
Team (9 → 16 FTE, Italy and US)	€2,173k	19%
Marketing and acquisition (4.7M downloads)	€8,000k	70%
Infrastructure and tools	€210k	2%
G&A	€1,038k	9%
Total costs, 24 months	€11,421k	100%
Covered by 2027-28 revenue	€2,247k	
Net need + 25% buffer = seed + Series A	€11,500k	

The difference between the two tables is all in the marketing line: 50% of costs in A, 70% in B. That is why Scenario B should be financed in stages, with proof of US acquisition cost as the condition for the Series A.

The capital to raise is computed by the model, not decided. The split into rounds is a proposal.

12. The team

Not on record. In Scenario A the plan assumes an initial team of 4 in 2027 — *assumption: a product lead, two mobile developers, a machine learning engineer* — growing to 25 in 2031. Scenario B starts from *9 people across two time zones (assumption: the same four roles plus a US lead, two growth and marketing people, legal, and multilingual customer support)* and reaches 60. Founders' names, roles and track record must be added before the document is presented.

13. The risks, plainly

Risk	Likelihood	Impact	Mitigation
Platforms block feed access or change their terms of service	Medium	High	Android and browser as the base; adapters maintained like an ad-blocker; no API dependency
iOS stays closed	High	Medium	iOS limited to Safari and coaching; the plan does not assume parity with Android
Paid conversion below assumptions	Medium	High	Price and conversion are levers in the model; B2B as a second leg
Platforms launch their own filters	Medium	Medium	Independent, transparent positioning; regulation favours third parties
Filter quality insufficient (false positives)	Medium	High	Every decision explained and reversible by the user; on-device learning
Acquisition cost does not fall	Medium	High	Freemium and word of mouth as the primary channel; 2027-28 is the period to watch
Scenario B only: iOS covers 56% of US mobile and the core function is not allowed there	High	High	Decide before launch whether a credible iOS version exists; otherwise US via web
Scenario B only: entering Opal's home market with 5-6x the capital	High	High	Differentiate on content, not time; seed limited to 12 months with proof milestones before the Series A