

## Key Information Sheet – Premium Rum Casks (Panama)

### 1. Purpose of the Document

The purpose of this document is to explain, in a simple and transparent manner, how the acquisition of rum casks offered by AlpTrade Consulting works.

This offer concerns a transaction involving tangible goods. It is not a financial product or a regulated investment, but a physical acquisition of real assets.

### 2. Nature of the Operation

Acquisition of tangible assets: rum casks (≈200 L) stored in a bonded warehouse in Panama.

Not a financial product / not an investment offer.

The transaction consists of transferring ownership of the cask to a private individual or legal entity.

Ownership of the contents of the cask is registered in the buyer's name (certificate issued).

### 3. Company & Registry

- Logistical/Administrative Partner: Beyond Barrel (Europe) AG, headquartered in Liechtenstein (Schaan/Vaduz).
- The company is active and listed as “Food & Beverage Trading” in Liechtenstein commercial registry aggregators.

### 4. Main Terms of Acquisition

- Included: rum in cask, contractual storage, damage insurance, traceability, and certificates.
- Ownership is transferred upon full payment.
- Optional monitoring (ABV, colour, aromatic profile).

### 5. Maturation Process & “Angel’s Share”

- Aging in oak barrels (US/EU origin). Interaction between wood, alcohol, and oxygenation.
- **Angel’s share:** natural evaporation that concentrates the rum.
- In a tropical climate, expect around 7–10% per year (variable depending on climate, cask, and management).

### 6. Free Market (Over-the-Counter)

- Free-Market casks come with no buy-back guarantee.
- Resale on an OTC basis is possible to bottlers, distilleries, traders, or collectors, depending on supply, demand, and customs compliance.
- Beyond Barrel (Europe) AG may (without any legal obligation) offer to repurchase casks for its own needs or propose extended storage (with additional costs).

## 7. Defect Coverage

In the event of a proven defect or abnormal deterioration while under custody, the affected cask(s) remain the property of the custodian, and the purchase price is refunded to the owner (details defined in the applicable Terms & Conditions).

## 8. End-of-Storage Options

1. Bottling: full or partial, with optional custom labeling, delivery, or continued storage in bond.
2. Extension of maturation: available with adjusted storage/insurance fees.
3. Transfer or resale: administrative assistance available via AlpTrade for a documented OTC transaction.

## 9. Expected Values & Estimates

After the recommended storage period by Beyond Barrel AG, the rum may gain in complexity, concentration, and oenological interest.

Potential value depends on: aging duration, remaining volume (after evaporation), barrel type and history (ex-bourbon / ex-sherry), organoleptic profile, and market demand.

Indicative, non-guaranteed valuation range: some intermediaries use internal estimation models showing possible variations of +5% to +13% per year, depending on batch and conditions.

## 10. Taxation

Stored in a bonded warehouse: no taxes (VAT/excise duties) apply as long as the product is not withdrawn for consumption.

During maturation, AlpTrade does not issue periodic valuations; no yield is expected from this type of asset.

Upon resale with capital gain, taxation may apply depending on the owner's fiscal jurisdiction.

Recommendation: consult a tax or legal advisor regarding your specific situation (country of residence, excise duty rules, VAT, capital gains).

## 11. Key Takeaways

- Premium rum casks (≈200 L) – tangible assets stored in Panama.
- Nominal ownership certificate and full traceability.
- Three options at maturity: bottling / extended maturation / OTC resale.
- No buy-back obligation; possible non-binding offer from custodian.
- Tropical angel's share: ~7–10%/year (final volume may vary).
- Defect coverage: refund of purchase price (as per T&Cs).
- No yield promise; indicative range +5–13% (internal benchmark, non-binding).
- Taxation: no valuation during maturation; VAT/excise due upon withdrawal; capital gains tax may apply on resale – seek professional advice.

## 12. Contact

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