

Key Information Sheet – Acquisition of Premium Balsamic Barrels

1. Purpose of the Document

This document aims to present, in a clear and accessible manner, how the acquisition of Balsamic barrels offered by AlpTrade Consulting works.

2. Nature of the Transaction

- Acquisition of natural balsamic barrels produced and stored by Baerg Marti (Liechtenstein) AG.
- Each barrel contains a premium Swiss apple or apple-pear balsamic, derived from natural fermentation and aging under controlled natural conditions.
- This is a transaction involving real tangible assets, which does not constitute a financial product or investment instrument.

3. Company and Registration

Baerg Marti (Liechtenstein) AG is a company registered in the Liechtenstein Commercial Register, active in the production and trade of natural food products.

The company owns storage facilities in mountain galleries located in Switzerland and Liechtenstein, where balsamic barrels are stored under optimal maturation conditions.

All ownership certificates and contractual documents are issued directly by Baerg Marti (Liechtenstein) AG, under Liechtenstein law.

4. Subject of the Transaction

- The purchase relates to one or more 30-liter barrels of apple or apple-pear balsamic, containing a maturing product.
- The balsamic was produced and barreled in Switzerland, where it is currently stored in the maturation galleries.
- Each barrel is a numbered physical asset, assigned by name to its owner.
- A nominative ownership and storage certificate is issued for each barrel, indicating:
 - the serial number,
 - the production date,
 - the agreed storage duration,
 - and the storage location.
- Transfer of ownership occurs upon full payment of the purchase price.

5. Maturation Process

The balsamic is stored under controlled natural conditions, characterized by constant temperature, low humidity, and absence of light.

During maturation, the product undergoes progressive natural evaporation that causes a concentration of sugars and organic acids. The evaporation rate varies depending on the storage location and its specific conditions but generally ranges between 0.8% and 1.2% per year.

These unique conditions promote slow, stable, and harmonious maturation, similar to traditional methods used for premium balsamic, allowing the product to develop its aromatic complexity and characteristic density.

6. Natural Formation of Balsamic Crystals

During aging, part of the liquid evaporates slowly through the wood of the barrel, causing a natural concentration of sugar and organic acids. This process can lead to the appearance of balsamic crystals, a typical signature of old and well-preserved barrels.

These crystals are the result of slow crystallization of balsamic components under the influence of time, temperature, and product density. They are highly sought after as they testify to complete maturation, a perfect balance between sweetness and acidity, and exceptional quality of the remaining liquid.

The presence and quantity of crystals can vary depending on the type of barrel, storage duration, and climatic conditions of the galleries. In the high-end balsamic market, these crystals are perceived as a natural indicator of rarity and purity of the product.

7. General Purchase Conditions

- The purchase includes:
 - the balsamic in a 30-liter barrel,
 - storage fees for the agreed duration,
 - comprehensive insurance against physical risks,
 - quality controls performed regularly by Baerg Marti (Liechtenstein) AG.
- The insurance covers: fire, water damage, theft, and natural events.
- The product remains under constant supervision of Baerg Marti (Liechtenstein) AG throughout the storage period.

8. Options at End of Storage

At the end of the maturation period, the owner has three options:

1. Product Delivery
 - Delivery of the barrel or its contents (bottled upon request).
 - Shipment according to applicable customs and health regulations.
2. Storage Extension
 - Possibility to continue maturation to refine the product.
 - Additional fees apply depending on the additional duration.
3. Resale / Free Market (over-the-counter)
 - The owner can resell their barrel to a third party via an over-the-counter transaction.
 - Baerg Marti (Liechtenstein) AG or AlpTrade Consulting can assist with documentation and connecting with a buyer. Service fees may apply for assistance with documentation and connection.
 - The aged balsamic market is non-standardized: the price depends on quality, volume, and rarity of the lot.

9. Potential Value and Evaluation

After the maturation period, the balsamic develops great aromatic complexity, exceptional density, and natural stability due to slow concentration of the product.

Factors Determining Barrel Value: The value of the barrel depends mainly on:

- maturation duration,
- volume remaining after evaporation,
- concentration and presence of crystals,
- market demand for high-end aged balsamic.

Indicative Market References: For strictly informational purposes, comparable barrels of approximately 5-year aged apple balsamic generally trade between CHF 16,000 and CHF 19,000, depending on volume, product density, and quantity of crystals present.

Observed Value Evolution: Based on free market observations and without any guarantee, some technical analyses estimate a potential value evolution between +5% and +10% per year, depending on product quality, storage duration, and rarity of the lot.

Important Warning: This data is provided for purely informational purposes and does not constitute in any way a promise of return, a guarantee of future value, or investment advice. The actual value will depend exclusively on market conditions at the time of resale.

Resale Market: Barrels can be resold in the "Free Market" (over-the-counter free market), according to prevailing market conditions and specific demand from buyers (restaurateurs, collectors, importers, or high-end delicatessens). No liquidity or buyback price is guaranteed.

10. Coverage in Case of Default

- In case of quality defect established by expertise or abnormal deterioration of the product (excluding expected natural evaporation), according to criteria defined in the General Terms and Conditions, the concerned barrel will revert to the ownership of Baerg Marti (Liechtenstein) AG.
- Baerg Marti (Liechtenstein) AG will then proceed to replace the defective barrel with an equivalent barrel or refund the initial purchase price.
- The precise terms of this guarantee, including defect criteria and evaluation procedures, are set out in the Terms and Conditions of Baerg Marti (Liechtenstein) AG.

11. Taxation

- The product is stored tax-free throughout the ageing period.
- No value assessment or return is calculated during this period.
- In case of resale to a third party, the difference between the purchase price and the sale price may constitute a taxable capital gain.
- Rules vary depending on the owner's tax jurisdiction.
- It is strongly recommended to consult an independent tax expert or legal advisor before any resale or export.

12. Essential Points to Remember

- Premium balsamic barrels – physical tangible assets.
- Company: Baerg Marti (Liechtenstein) AG, registered and active.
- Nominative ownership, certificate and insurance included.
- Three options at end of storage: delivery, extension, over-the-counter resale.
- Replacement or refund guarantee in case of default.
- Free market possible, without price guarantee.
- Observed indicative evolution (non-contractual, without guarantee): +5 to +10% per year.
- No return expected during maturation.
- Capital gains tax possible upon resale.
- Recommendation: consult a tax expert before any transaction.

13. Contact

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