

Stone Ledge Spirits Company

(a wholly owned subsidiary of ParaVita, LLC)



**STONE
LEDGE**
SPIRITS COMPANY



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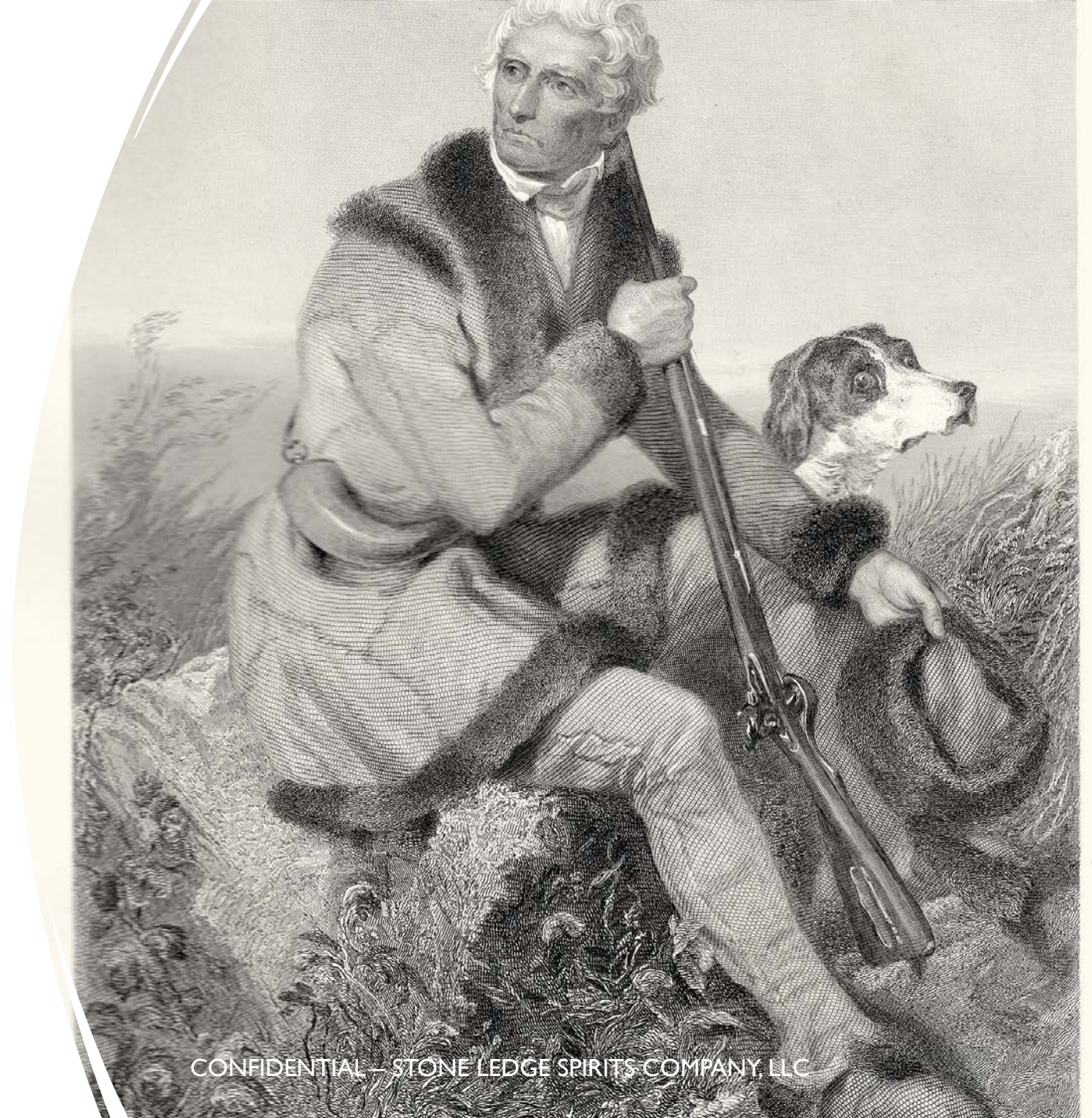
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I. Executive Summary

The enjoyment of
distilled spirits is at the
heart and soul of the
American experience.



Our Vision

- We are creating and distributing high-quality Ozark Highlands spirits and introducing them to the world to create and support community, sustainability and impact.

Stone Ledge Spirits Company

- Sustainable
- Historic
- Traditional
- Natural



What is
Stone
Ledge?

Distribution & tasting room

R&D and brand creation

Award-winning Ozark Highlands spirits

Future production site

Executive Summary

Platform Objective:

The Partnership is developing distributed brands built on the 200-year history of distilling in the Ozark Highlands. The company includes a tasting room and marketing support in the heart of the Ozark Highlands and Missouri wine country. These exclusive spirit brands, combined with the opportunity for celebrity brands, offers a diversified offering to consumers and investors that will create new jobs in an underserved region, while ensuring the profitability of the business due to nationwide and international sales and diverse income streams.

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Industry Trends

In 2020, the global craft spirits market worldwide was worth \$14 billion. By 2027, it's forecasted to grow to \$110 billion. This is a staggering CAGR of 33.95%.

According to the Distilled Spirits Council of the US and other experts there are a few key trends taking place in our industry right now.

- Consumer demand for “green” products and sustainability practices from ground to glass
 - A steady increase in demand for whiskey and the growing home mixologist culture
 - An expected continued growth in the market of 10% over the next 5 years
 - An increase in celebrity or influencer brands
 - An increase in collectors “investing” in barrels of aging whiskey
- ✓ Stone Ledge checks every box with our approach to sustainability, our production ability and current market access, our “brand-on-demand” program and our global barrel program.



Business Plan

Using an approach that leverages the attractiveness of Ozark Highlands spirits, the strength of an existing contracted distillery, the high-quality product created, a global customer network and the power of individual celebrity and influencer brands, Stone Ledge offers a solid approach to this attractive marketplace. In addition to in-house brands, Stone Ledge offers a one-stop, concierge R&D and branding house for those that enjoy distilled spirits and want to leverage their personal brand in the launch of a nationwide branded spirit, or collect a high-quality whiskey in a new category.

Stone Ledge will distribute these spirits nationwide, and in select overseas markets, via retail, online, wholesale and establishment channels.

Stone Ledge is in the heart of Missouri wine country in the Ozark Highlands and convenient to Hermann, Augusta, St. Louis and St. James allowing us to leverage a successful region, with high-quality natural ingredients and water, that is currently experiencing a new \$150 million investment. We are also one of the first companies to utilize the newly-passed Missouri law creating a protected category of “Ozark Highlands” spirits.



The Strategy

- The interconnectedness of the project allows each element to drive business to every other element. The company is producing its own brands while also creating brands for influencers and celebrities using a 'brand-on-demand' process and holding barrels of aging whiskey for collectors globally.
- Our contracted distiller has already run a successful distillery for 7 years. Our team is already hard at work launching new brands with wide distribution using existing regulatory and market access structure.
- Year one is dedicated to contracted production and market expansion.





The Strategy

- ❖ An immediate ramp up of distillation is occurring at the contracted distillery and two initial brands have been launched in 2022 & 2023.
 - ❖ Stowloch Whiskey (launched Dec. 2022)
 - ❖ InverXion Vodka (launched Apr. 2023)
- ❖ Future spirits will be added in different verticals.
- ❖ Leverage trends within the barrel collector ecosystem to capture investment and secure barrels for long-term aging. We call this our Global Barrel Program.
- ❖ Initial markets are Missouri, Florida and the United Kingdom.



The Strategy

- ❖ We produce in house brands, designed for divesture.
 - ❖ In May 2023, a small distillery that launched in 2018 sold their whiskey brand for \$100M.
- ❖ We produce brands for celebrities and influencers under our “Brand-on-Demand” services designed for divesture.
 - ❖ Celebrity liquor brands are nothing new. A concierge, brand-on-demand, distillery is.
 - ❖ A well-known celebrity invested \$800K for 1/3 ownership in a tequila brand. The tequila brand sold for \$1B.
- ❖ We will be a house of brands, designed to divest brands on a regular basis, giving investors a series of “exits.”
- ❖ We plan for the future through our Global Barrel Program.



Global Barrel Program

- Through a partnership with OENO Group, a global wine and whiskey investment firm:
 - We work through the firm to reach collectors
 - We offer new-make barrels to collectors who invest in Stone Ledge
 - We have a contract in place with the firm for barrel sales each month
 - We purchase barrels back at the 5-year, 8-year, or 10-year mark at pre-agreed pricing ensuring a return for the investor and a profit for us.

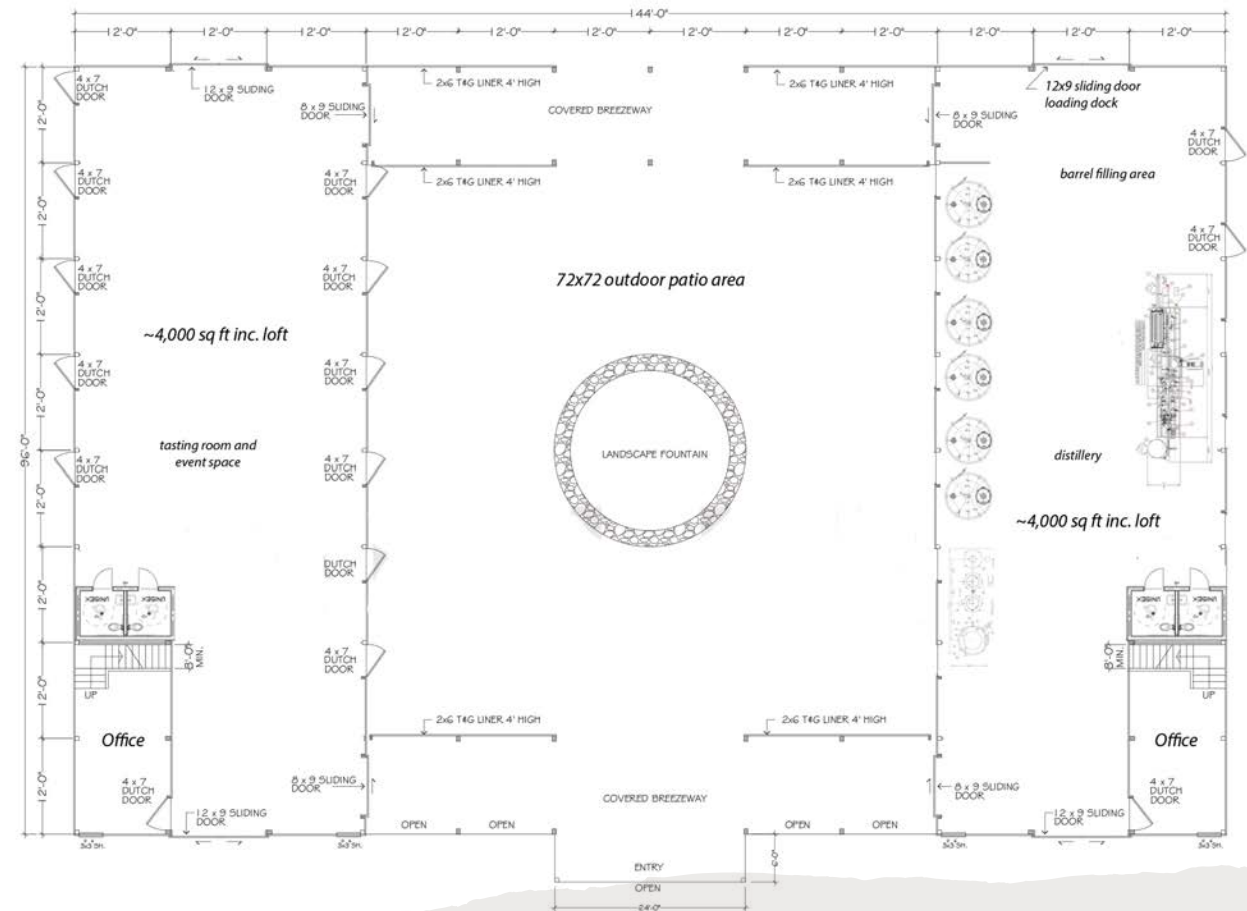


Future Distillery

- In the coming year, we plan to bring production in house via the use of a leased facility
- Our contracted distillery is working with us to design this new location, and will train and oversee our in-house team
- As revenue and capital allow, we will secure our own owned location and either build or retro-fit our showcase distillery site
- Our goal is to be in our own facility within 5 years, and for that facility to be a “destination” for consumers

Future Distillery

- The distillery will feature a fully-functioning, automated distillery
- A tasting room and retail site will be the main gathering location for customers, in addition to distillery tours, hands-on experiences and outdoor enjoyment
- The natural beauty of the Ozark Highlands will be a key factor in final site location



Investment Considerations

Advantages of Pre-Existing Distilling and Distribution

- Stone Ledge has already established the regulatory and distribution foundations needed. In-house brands remain the property of Stone Ledge. Private label “brand-on-demand” brands we create will primarily remain the property of the individual Investor, however Stone Ledge will own a portion of those brands. Stone Ledge will also produce other Stone Ledge brands that will benefit our Investors with an additional return realized upon brand divestiture.

Immediately Actionable

- The team is already at work. The legal and regulatory structure is already in place and production and distribution is taking place.

Differentiated Product Offering

- Diversified – An offering that attracts a range of clients and leverages multiple brands to create profit for individual Investors and for the company as a whole.
- Long-Term – Each new spirit brand will be positioned for brand divestiture. Our plan calls for our first brand divestiture in 3 years.





II. Market & Product Overview

The Company

- Already established with all legal and regulatory structure in place with market access
- Current available inventory of \$4M+ of distilled and aged spirits
- Will contract to produce whiskey, vodka, rum, and gin, and liqueurs of each, including the in-house brands and private labels.
- Hard liquor saw sales increases during the 2001-2003 and 2008 recessions and during COVID shutdowns making it a secure investment in all market environments





The Company

- Global Distribution
- Distillery
- Branding House
- Tasting room

Our Distillation Process

- Unique, all-natural, sustainable Missouri-centric production
- Specializing in high-end spirits using a process inspired by the historic alembic Armagnacais process
- One of only two current producers of Ozark Highlands spirits
- Stills manufactured from forged Missouri copper allowing for greater control, flavor depth & consistent profiles
- Chemical-free process, unlike modern spirit distilling
- Using the traditional to redefine the modern
- Utilizing sustainable practices such as recycled bottles, recycled waste and environmental responsibility



Ozark Highlands?

- A new category of spirits passed by the Missouri legislature in May 2022
- Must be produced and bottled in the Ozark Highlands
- Must be aged in barrels manufactured in Missouri
- Must use a water source in the Ozark Highlands
- Must be chemical free
- Whiskey must be aged for 4 years minimum
- Must be certified by the Ozark Highland Distillers Guild



STOWLOCH WHISKEY



SIZE - 750 ML BTL/CASE - 12



AGED 4+ YEARS

Stowloch Whiskey is born using natural Ozark Highlands limestone-filtered water, food-grade corn, wheat and malted barley, long fermentation & then aged a minimum of 4 years in Missouri Oak barrels.



CERTIFIED

Stowloch Whiskey is certified under Missouri law as an "Ozark Highlands" whiskey. This quality standard requires chemical free water from the Ozark Highlands, Missouri-made barrels, & aging of at least 4 years. And the process from birth to bottle must take place in the Ozark Highlands.



SMOOTH & SWEET

The mash bill and long fermentation gives Stowloch Whiskey a hint of sweet and a smooth finish. This pre-prohibition recipe, brought to the Americas in '761, uses traditional distilling to ensure each bottle is truly delicious.

info@stowloch.com stowloch.com

**STONE
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SPIRITS COMPANY

INVERXION
INVERXION
VODKA



BE BOLD

INVERT YOUR VODKA

Inspired by the adventurers and innovators in the world, our name is a tribute to our distilling process, and to those who redefine what is possible and push the edge in everything they do.

HANDCRAFTED IN THE U*S*A

InverXion Vodka is a premium vodka, handcrafted in the heart of the USA using natural limestone-filtered water, all natural processes and long fermentation for extra smoothness.

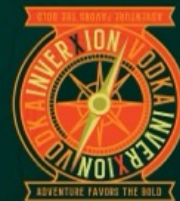
8 TIMES DISTILLED

InverXion Vodka uses 100% corn and is distilled 8 times in stills manufactured from forged Missouri copper. It is finished using vacuum inverted distillation.

It's natural state is inverted, giving its all to fill your glass and invert your vodka. Because adventure favors the bold.

SIZE - 750 ML BTL/CASE - 12

info@inverxionvodka.com InverXionVodka.com



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III. Project Financials & Timeline





Project Financial Overview

Key Project Metrics:

- ❖ Initial raise of \$2M. Full raise of up to \$6.6M to complete distillery construction.
- ❖ Immediate ramp up of contracted distillation
- ❖ Timeline of 12 months for new tasting room & leased distillery site completion
- ❖ Potential net income of \$50M over first three years with first divesture at year 3
- ❖ Potential net income of \$115M over the first 6 years with second divesture at year 6

Offering:

- ❖ Investor returns are forecasted at 40-60%+
- ❖ The plan calls for investors to be made whole by end of their third year
- ❖ Brand divestiture events occur every 3 years
- ❖ Elements of your investment may be secured by barrels of product

Year 1-6 Forecast

Stone Ledge Spirits Company Year End Summary

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2025</u>
Income						
Vodka	257,400	772,200	1,424,280	3,148,860	9,317,880	40,497,600
Whiskey OHW	428,760	1,254,000	2,156,880	3,410,880	6,169,680	9,781,200
Global Barrel Program	499,800	856,800	856,800	856,800	856,800	856,800
Brand Divesture			<u>50,000,000</u>			<u>50,000,000</u>
Total Income	<u>1,185,960</u>	<u>2,883,000</u>	<u>54,437,960</u>	<u>7,416,540</u>	<u>16,344,360</u>	<u>101,135,600</u>
Cost of Sales						
Product & Distribution	500,133	1,089,000	1,864,104	3,518,328	6,610,824	26,311,560
New Barrel Production	249,900	734,400	734,400	734,400	734,400	734,400
Sales & Marketing	34,105	101,310	179,058	327,987	774,378	2,513,940
Federal Excise Taxes	23,759	70,293	115,705	261,618	533,704	5,159,151
State Excise Taxes	<u>21,315</u>	<u>63,131</u>	<u>109,558</u>	<u>222,110</u>	<u>447,432</u>	<u>4,590,931</u>
Total Cost of Sales	<u>829,212</u>	<u>2,058,134</u>	<u>3,002,826</u>	<u>5,064,443</u>	<u>9,100,738</u>	<u>39,309,982</u>
Gross Margin	<u>356,748</u>	<u>824,866</u>	<u>51,435,134</u>	<u>2,352,097</u>	<u>7,243,622</u>	<u>61,825,618</u>
Salaries and Wages						
FT	175,000	240,000	600,000	840,000	1,200,000	1,800,000
PT	<u>28,000</u>	<u>60,000</u>	<u>240,000</u>	<u>360,000</u>	<u>600,000</u>	<u>840,000</u>
Total Salary and Wages	<u>175,000</u>	<u>240,000</u>	<u>600,000</u>	<u>840,000</u>	<u>1,200,000</u>	<u>1,800,000</u>
Fixed Business Expenses						
Bank & Merchant Fees	1,200	1,236	1,273	1,273	1,273	1,273
Tasting Room Lease & Costs	28,000	48,000	48,000	48,000	48,000	48,000
Legal and Professional Fees	41,000	12,000	12,000	12,000	12,000	12,000
Office Expenses & Supplies	12,000	12,000	12,000	18,000	24,000	24,000
Postage and Delivery	12,000	24,000	36,000	48,000	60,000	60,000
Travel	<u>12,000</u>	<u>24,000</u>	<u>36,000</u>	<u>60,000</u>	<u>90,000</u>	<u>120,000</u>
Total Fixed Business Expenses	<u>106,200</u>	<u>121,236</u>	<u>145,273</u>	<u>187,273</u>	<u>235,273</u>	<u>265,273</u>
Operating Income (before Other Expenses) [EBITDA]	<u>75,548</u>	<u>463,630</u>	<u>50,689,861</u>	<u>1,324,823</u>	<u>5,808,349</u>	<u>59,760,345</u>
Net Income	<u>47,548</u>	<u>333,630</u>	<u>50,333,861</u>	<u>844,823</u>	<u>5,088,349</u>	<u>58,800,345</u>
Return to Investors/Owners	\$38,038.59	\$266,904.23	\$40,267,088.88	\$675,858.77	\$4,070,679.48	\$47,040,275.67
Reserve Fund Contributon	\$9,509.65	\$66,726.06	\$10,066,772.22	\$168,964.69	\$1,017,669.87	\$11,760,068.92



Project Schedule

Phase I (2022/23):

- ❖ Continue production of product via contractor relationship with an existing distillery
- ❖ Distribution of product via Stone Ledge & distributors in Missouri, Florida & the United Kingdom

Phase 2 (2023/24):

- ❖ Open tasting room and leased distillery site
- ❖ Further expand distillery production and markets served
- ❖ Construct additional barrel storage facilities

Phase 3 (2025/2026):

- ❖ Construction of new destination distillery

Stone Ledge