# PRO FORMA INVOICE

MARK Investment Holding Ltd
Unter Altstadt 30
Zug
6300
SWITZERLAND

**Invoice Date**
23 Jul 2026

**Account Number**

**Invoice Number**
INV-252577

**Reference**

Edinburgh Cask Management Limited
142 Commercial Street
Edinburgh
EH6 6LB
UNITED KINGDOM

**VAT Number**
478472249

| Description | Quantity | Unit Price | VAT | Amount GBP |
|---|---|---|---|---|
| Deanston - 2022 - - Cask No: - LOA:124 (OLA) - ABV:63.5% | 1.00 | 870.00 | Zero Rated | 870.00 |
| Deanston - 2022 - - Cask No: - LOA:124 (OLA) - ABV:63.5% | 1.00 | 870.00 | Zero Rated | 870.00 |
| Deanston - 2022 - - Cask No: - LOA:124 (OLA) - ABV:63.5% | 1.00 | 870.00 | Zero Rated | 870.00 |
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# PAYMENT ADVICE

To: Edinburgh Cask Management Limited
142 Commercial Street
Edinburgh
EH6 6LB
UNITED KINGDOM

| | |
|---|---|
| **Customer** | MARK Investment Holding Ltd |
| **Invoice Number** | INV-252577 |
| **Amount Due** | 29,580.00 |
| **Due Date** | 30 Jul 2026 |
| **Amount Enclosed** | |

Enter the amount you are paying above

| Description | Quantity | Unit Price | VAT | Amount GBP |
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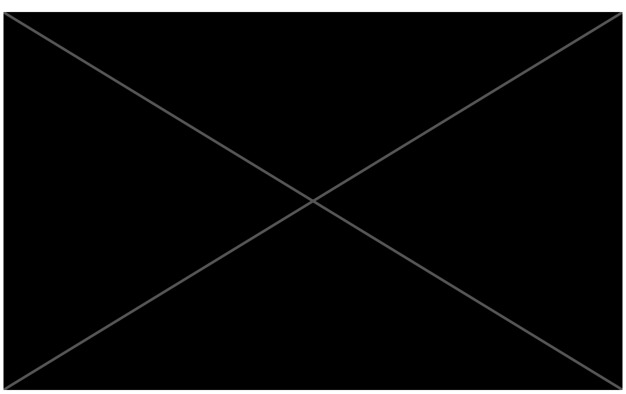
| Deanston - 2022 -  - Cask No: - LOA:124 (OLA) - ABV:63.5% | 1.00 | 870.00 | Zero Rated | 870.00 |
| | | | Subtotal | 29,580.00 |
| | | | Total Zero Rated | 0.00 |
| | | | Invoice Total GBP | 29,580.00 |
| | | | Total Net Payments GBP | 0.00 |
| | **Amount Due GBP** | | | **29,580.00** |



Terms of Sale

By making payment of this invoice you accept the following terms in their entirety

1. Ownership & Title

Title to the whisky cask(s) transfers to the Buyer only upon receipt of full cleared payment by the Seller. Until such time, the Seller retains full legal ownership.

Please note, Delivery Orders are typically the only valid proof of ownership recognised by bonded warehouses.

2. Description of Goods

Each cask is identified by its unique cask number, distillery, fill date, cask type, and regauge details (if applicable). Variations in volume may occur due to natural evaporation ("angel's share").

3. Pricing & Payment Terms

All prices are stated in GBP and are exclusive of VAT, duties, or other applicable taxes unless otherwise specified. Payment is due on or before the stated due date We reserve the right to claim statutory interest at 8% per annum and compensation for debt recovery costs under the Late Payment of Commercial Debts (Interest) Act 1998 if payment is not received by the due date.

4. Storage, Warehousing & Insurance

Unless otherwise agreed in writing, purchased casks will remain stored in an HMRC-approved bonded warehouse. Ongoing storage, insurance, and management fees may apply and are the responsibility of the Buyer. Risk in the cask passes to the Buyer upon transfer of title.

The Buyer accepts that all storage and insurance costs shall be borne by the Buyer from either the date of this invoice or the arrival date at the bonded warehouse, whichever is later, unless these costs have been explicitly included.

All movements of goods under bond are subject to HMRC compliance.

5. Duty & Tax Liability

Excise duty, VAT, and any other applicable taxes become payable when the whisky is removed from bond. The Buyer is solely responsible for all such liabilities.

6. No Guarantee of Returns

Whisky casks are a wasting asset and may fluctuate in value. The Seller makes no guarantees regarding future value, performance, or investment returns.

7. Quality & Condition

The whisky is sold "as is" based on the latest available regauge or warehouse records. The Seller does not guarantee future quality, maturation outcome, or bottling yield.

8. Transfer & Exit

The Buyer may request transfer of ownership, sale, or bottling of the cask, subject to warehouse procedures, applicable regulations, and fees.

9. Compliance & KYC

The Seller may require proof of identity and source of funds to comply with anti-money laundering regulations. Transactions may be delayed or refused if compliance requirements are not met.

10. Cancellation & Refunds

Once payment has been received and ownership transferred, transactions are final and non-refundable unless otherwise agreed in writing.

Where no Expected Delivery Date has been specified, if a valid Delivery Order is not provided to the Buyer within 90 days of receipt of full cleared payment, the Buyer has the right to receive a full refund of consideration paid. The Seller's responsibilities with regard to this clause are satisfied once a valid Delivery Order is provided, irrespective of whether the Buyer produces this to the warehouse to complete the transfer of ownership.

Where an Expected Delivery Date has been specified in the invoice, or other communication method prior to the payment of this invoice, the 90-day period above shall run from that Expected Delivery Date rather than from the date of full cleared payment. The 90-day period shall be automatically extended by any period of delay caused by the acts, omissions, or processing timescales of third parties, including but not limited to bonded warehouses, custodians, HMRC, or brokers, provided the Seller notifies the Buyer in writing of such delay and its anticipated cause within a reasonable time of becoming aware of it.

If the Seller is unable to complete the sale for any reason, including but not limited to the acts or omissions of any third party (such as warehouses, custodians, brokers, or counterparties), the Seller may cancel the transaction and refund the Buyer the amounts actually received. Such refund shall be the Buyer's sole and exclusive remedy. To the fullest extent permitted by law, the Seller shall have no further liability, including for any loss, damages, or interest.

11. Limitation of Liability

The Seller shall not be liable for any indirect, incidental, or consequential losses, including loss of profit or investment opportunity.

12. Governing Law

These terms are governed by the laws of Scotland, and any disputes shall be subject to the exclusive jurisdiction of its courts.