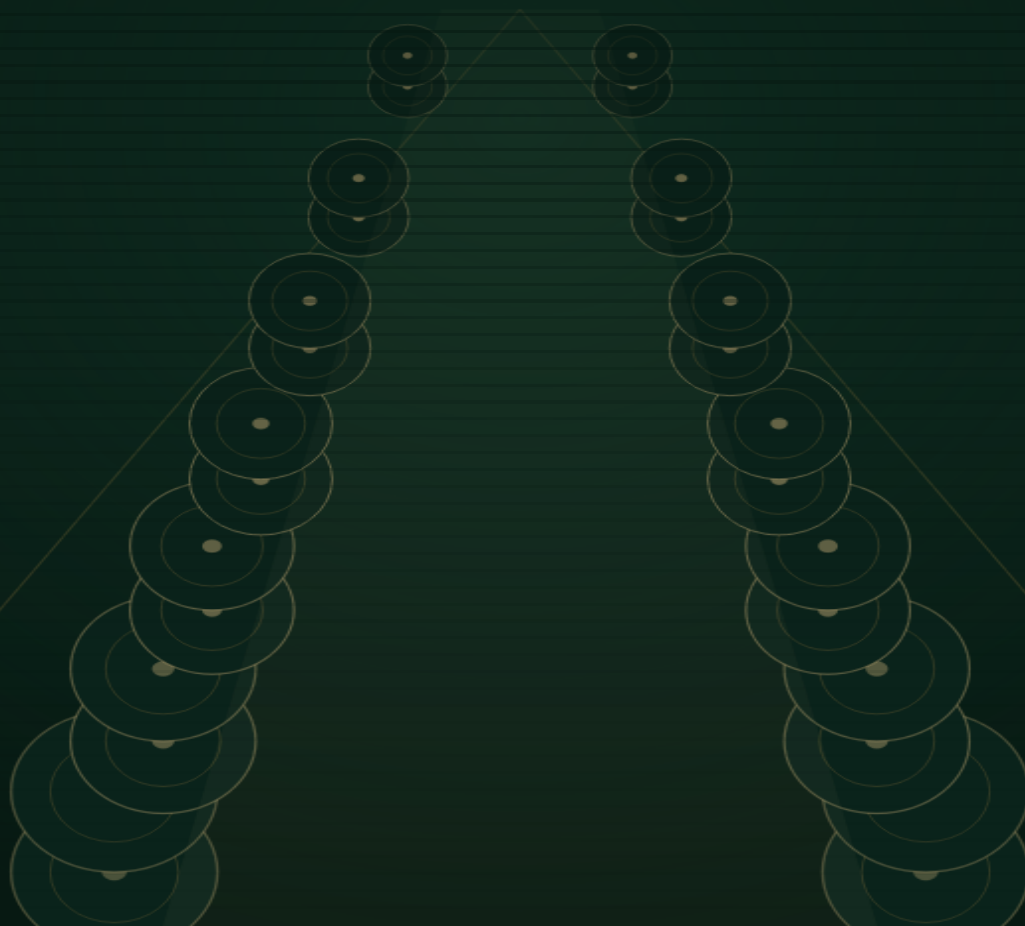


CELTICA

INTERNATIONAL IRISH WHISKEY SPECIALISTS



FOR SELLERS OF IRISH WHISKEY ASSETS

Seller Information Pack

Maximising the Value of Irish Whiskey Assets

— BONDED TRADER · CORK, IRELAND · EST. 2014

Who We Are

Celtica is an independent Irish whiskey asset advisory and commercial realisation business, trading internationally since 2014 and authorised by Irish Revenue to trade spirits under bond. We act for insolvency practitioners, liquidators, receivers, banks, distilleries, bonded warehouses, investors, private cask owners and brand owners — providing independent commercial judgement and a route to realised value.

Who this pack is for

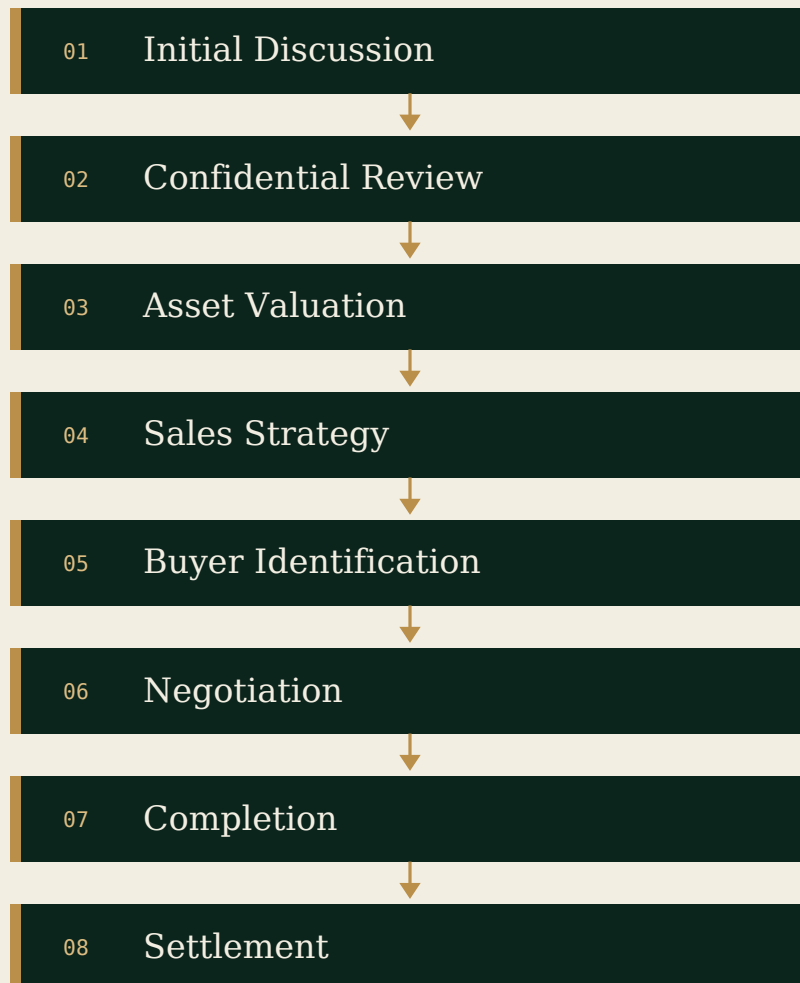
- ◆ Insolvency Practitioners
- ◆ Liquidators
- ◆ Receivers
- ◆ Banks
- ◆ Distilleries
- ◆ Bonded Warehouses
- ◆ Investors
- ◆ Private Cask Owners
- ◆ Brand Owners

Why sellers choose Celtica

- ◆ **Independent & aligned**
We act for the seller — not a distillery or a brand — so our advice and our efforts are aligned with maximising your outcome.
- ◆ **Specialist judgement**
Irish whiskey is a specialist asset. We understand what drives value across casks, bulk and finished stock, and how to position it.
- ◆ **International reach**
An established network of buyers across distilleries, bottlers, distributors, duty free, monopolies and international markets.
- ◆ **Discretion**
Sensitive and distressed sales are handled in strict commercial confidence, protecting value and the position of all parties.

A Confidential Sales Process

Every assignment follows a clear, confidential process designed to protect value at each stage and match the right stock to the right buyer at the right time.



From Valuation to Settlement

◆ Asset valuations

Independent, commercially grounded valuations that reflect volume, spirit type, age and ABV, cask type and condition, bond location and realistic routes to market — not headline 'investment' figures.

◆ Commercial realisation

We convert casks, bulk and finished stock into realised value, structuring the transaction to achieve the best outcome rather than a single forced disposal.

◆ International buyer network

Access to buyers across distilleries, independent bottlers, distributors, retail groups, duty free operators, government monopolies and international markets.

◆ Routes to market

Trade sale, bulk sale, private-label conversion or placement with international buyers — we identify the route that maximises value for your specific stock.

◆ Transaction management

We manage the commercial, operational and logistical detail through a single point of contact, including bonded transfers and export coordination.

◆ How we maximise value

By matching the right parcel of stock to the right buyer at the right time, maintaining confidentiality, and running a competitive, well-informed process.

Information We Require

To scope an assignment and provide an initial view, we typically ask for the following. All information is treated in strict commercial confidence, and we are happy to work under a mutual non-disclosure agreement.

- ◆ **Stock schedule**
A list of casks, bulk or bottled stock — volumes, spirit type and quantities.
- ◆ **Age & distillation**
Distillation dates or age, and distillery/provenance where known.
- ◆ **Strength & fills**
ABV / strength, cask types and fill history where available.
- ◆ **Bond & location**
Bonded warehouse location(s) and current duty status.
- ◆ **Documentation**
Delivery orders, warehouse records or title documentation.
- ◆ **Objectives & timing**
Your commercial objectives, any timing constraints and confidentiality requirements.

We can begin with a high-level discussion before any documentation changes hands. Nothing is shared with the market without your instruction.

— NEXT STEP

Arrange a confidential discussion.

If you hold Irish whiskey assets to sell — casks, bulk, bottled stock or a brand — we would welcome a confidential, no-obligation conversation about how to maximise their value.

TELEPHONE	+353 86 414 0707
EMAIL	accounts@celticamarketing.net
LOCATION	Cork, Ireland
WEB	celticamarketing.net

All enquiries are handled in strict commercial confidence.