



Tax Relief Investment Opportunity

Under the Employment and Investment Incentive Scheme ("EIS") 2017

Strictly Private and Confidential



Investment Summary

- Hazelwood Demesne Limited trading as The Lough Gill Distillery ("LGD" or the "Company") is seeking to raise up to €4m through the Employment and Investment Incentive Scheme ("EIS") in 2017.
- The Company owns an 81 acre estate called Hazelwood, on the shores of Lough Gill in County Sligo. It contains Hazelwood House, a palladian style mansion built by the renowned 18th century architect, Richard Cassels; as well as the old Saehan factory, which, at 6 acres, is one of the largest buildings in the West of Ireland.
- In 2015 the Company purchased 50,000LPA (Litres of Pure Alcohol) of 12 year old (y/o) single malt whiskey and also entered into a new fill contract for another 70,000LPA. All has now been delivered and is maturing in a bonded warehouse on site. It is insured for €3.6m. It will be used over the coming years to bring the Company's brand Athrú to market, with the first release of Athrú Benbulbin (a 14 y/o Pedro Ximénez finished single malt) being bottled in Q1 2018.
- The EIS funds raised in 2017 will be used by the Company to purchase the distillery equipment and commission the plant during 2018. Planning permission to produce in excess of 10,000 barrels p.a. has been secured.
- This is a high risk investment and investors may lose part or all of their investment.

Marketing communication provided by: **Cantor Fitzgerald Ireland Limited ("Cantor Fitzgerald")**

Cantor Fitzgerald Ireland is part of leading global financial services firm, Cantor Fitzgerald, and has a strong track record in providing EIS funding solutions for companies, with approximately €50m raised over the past five years.

Promoter:

Hazelwood Demesne Limited t/a The Lough Gill Distillery

November 2017

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Principal Features of Investment

Investment	Investment qualifying under the Employment and Investment Incentive Scheme 2017.
Expected Term	A minimum of 4 years from date of investment.
Tax Relief*	30% in year 1 with an expected further 10% in year 4 (40% total).**
Exit & Target Return	<ul style="list-style-type: none">• Exit will be after 4 years at market value and subject to a maximum disbursement of 116% of the original investment.• At the targeted return, and assuming top marginal tax rates and all tax rates are accessible by the investor, a gross IRR of circa 14% is forecast equating to a times money return of 1.5x.
Fees & Conflicts	<ul style="list-style-type: none">• An upfront fee of 3% is payable by the investor to Cantor Fitzgerald.• A success fee is payable upon completion of the investment by the Company to Cantor Fitzgerald of 5% of monies raised.• An annual management fee of 0.75% of monies raised is payable by the Company to Cantor Fitzgerald.• Cantor Fitzgerald, or its employees, may invest in the Company.
Investment	Minimum: €20,000 Maximum: €150,000
Key Dates	Cantor Fitzgerald will bring this opportunity to market in November 2017 to close in December 2017.

*Investors should seek their own professional tax advice. **The further 10% tax relief can be claimed after 3 years subject to certain criteria being met by the Company..

Hazelwood Demesne Limited trading as The Lough Gill Distillery

The Company has successfully completed a number of stages of its business plan. It acquired the site for the distillery in 2014 and negotiated the purchase of significant stocks of single malt whiskey. It installed a Revenue approved bonded warehouse in 2015 and moved the whiskey on-site, where it is currently maturing in a variety of casks, such as American Bourbon, Hungarian Tokaji, Spanish Oloroso and Pedro Ximénez sherry casks, which will give it a series of unique finishes. In 2016 it received 10 year planning permission for the distillery and associated maturation facilities. It installed a commercial well providing water for the plant and cleaned out and decommissioned the old Saehan plant ready for the installation of the distillery. It will launch its own whiskey brand Athrú in Q1 2018, which is a unique concept of limited editions of single malt whiskey, each with a unique finish.

The Board of Directors of the Company includes David Raethorne and Matt Scaife. They are both partners in Causeway Capital which currently owns BB's Coffee and Muffins, Global Shares and Celtic Linen, amongst others. Previous successful exits for David and Matt include Helix Health and Smiles Dental. They have a track record of starting, investing in, growing and disposing of businesses in a variety of sectors.

The Chairman of the Board of Directors is Donard Gaynor, a 40 year industry veteran. Currently a director with Glanbia, he started his career as a Partner in the New York office of Pricewaterhouse Coopers, before moving to the Seagram Spirits & Wine Group. He then moved to Beam Inc as Senior Vice President Strategy and Corporate Development, where he negotiated with Pernod-Ricard to acquire Allied Domecq in a \$13 billion deal and ultimately he introduced Beam to Suntory, who acquired the company for \$16 billion in 2014.

Process

If you wish to express an interest in this investment, please contact your Cantor Fitzgerald broker for further information.

Disclaimer

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