
ISLE OF SKYE
DISTILLERS
ISLE OF SKYE DISTILLERS LTD SCOTLAND
EDITION 1
CASKS 1-100
WHISKY CASK OWNERSHIP
FIRST PUBLIC RELEASE OF PRIVATE CASKS
EDITION 1 - NUMBERS: 001-100
SEPTEMBER 2026
IMAGE: The Fairy Pools - Isle of Skye

In late 2026, we start whisky production in Portree, Isle of Skye. This is the First Edition release of casks 001-100. We will only release a limited edition of 25 casks at a time, making these desirable for investment, collectors or small run private label whisky production.

Join us on the Journey.

IMAGE: Potree Harbour looking towards Loch Portree and the Cuillin Hills.





ISLE OF SKYE DISTILLERS

Raised on the Isle of Skye, we are Thomas and Alistair Wilson, the brothers behind the family-owned Isle of Skye Distillers.

As proud islanders, provenance is everything to us. This is reflected in everything we do, from preserving our home through sustainable practices to supporting the community with every bottle sold. Our award-winning, hand-crafted, Misty Isle gins and vodka are released in limited batches and inspired by the wild and rugged beauty of the Isle of Skye.

We have been established since 2016 and we are expanding our spirits distillery to include a new whisky distillery, all in the heart of Portree.

We hope you can join us by investing and purchasing in our first cask releases.

Mòran Taing (Many Thanks in Gaelic)

Thomas Wilson	Alistair Wilson



EILEAN A' CHEÒ

These first casks are about buying a little bit of history, we are only the 3rd distillers to make whisky on Skye.

To perfectly complement our Misty Isle Gin, we are calling and branding our Whisky **EILEAN A' CHEÒ** which translates in Gaelic to 'The Island of Mist' a perfect brand name!

We already have it embossed on all of our existing gin and vodka bottles.

Our unique bottle design and packaging is being kept under wraps until launch day. There will be no mistaking that this will be a single malt whisky from the Isle of Skye.

These first casks are about buying a little bit of history, these will be highly desired on the market for re-sale to collectors or re-purchased from us when matured and you are ready to sell.

We truly believe that owning a cask of Isle of Skye Distillers whisky is an investment in your and our futures. A chance to create something truly unique and an opportunity to share your love of Skye with friends and family.

Our low impact, eco-distillery will be fully completed and ready for whisky production late 2026, this is an extension to our existing Gin distillery. This is our Phase One of whisky production and will produce 300 commercial casks a year. At launch, the first100 casks will be for private investors.

Please check our website NEWS section for distillery build updates.
https://isleofskyedistillers.com/news/



Artists impression of finished building.



Images of some of our equipment including our mash tun and fermentation tanks.

Our copper stills are on their final polish and currently being tested before arriving on-site over the coming months.

(October 2026)











CASK EDITIONS

We want to make owning an Isle of Skye Distillers cask desirable, easy and as enjoyable as possible.

Our Editions

We are releasing our casks in small exclusive numbers. This ensures that each cask purchaser gets a **personal service** from us. Each Edition will be of 100 casks in sequential order. Numbering is for all casks regardless of type or size.

- Edition 1: Casks 0001-0025 - **SOLD OUT**
- Edition 1: Casks 0026-0050 - **SOLD OUT**
- Edition 1: Casks 0051-0075- **LAST FEW REMAINING**
- Edition 1: Casks 0076-0100 - Not yet released

- Edition 2: Casks 0101-0200 (25 at a time) - Not yet released
- Edition 3: Casks 0201-0300 (25 at a time) - Not yet released
- Edition 4: Casks 0301-0400 (25 at a time) - Not yet released
- Edition 5: Casks 0401-0500 (25 at a time) - Not yet released



CASK TYPES & PRICES

We want to give you a choice and range of cask types.

Each gives an unique whisky profile.

Cask Types:

- **FIRST FILL - BOURBON CASK** - 200litre
  £4,500.00 to secure cask. £1,495.00 on fill.
  Total = £5995.00

- **FIRST FILL - RUM CASK** - 200litre
  £4,875.00 to secure cask. £1,620.00 on fill.
  Total = £6495.00

- **FIRST FILL - OLOROSO SHERRY HOGSHEAD CASK** - 250litre
  £5,621.25 to secure cask. £1,873.75 on fill.
  Total = £7495.00

Price Includes:

- Storage and insurance for up to 10 years.
- Price includes optional 100ml sample of your whisky after 3 years.
- All legal certification.
- Free distillery tour, 10% discount in our eCommerce stores and retail outlets.

Payment can be made in full or split over three equal monthly payments on invoice. Final payment required on fill of cask.



CASK TYPES PROFILES

We want to give you a choice and range of cask types.

Each gives an unique whisky profile.

FIRST FILL - BOURBON CASK

A first-fill Bourbon whisky cask is an oak barrel used to mature Scotch or another spirit for the very first time after it previously held American bourbon.

Key Characteristics: Because the cask has only held bourbon once, it retains a high concentration of active compounds and flavors. The fresh wood interacts quickly with the new spirit, speeding up the aging and coloring process.

The wood imparts classic, sweet notes of vanilla, honey and toffee, as well as a distinct light smoke oakiness to our whisky.

FIRST FILL - RUM CASK

These casks have previously held rum, which adds sweet tropical fruits, caramel,and spices to the whisky.

Key Characteristics: First fill into an aged rum cask, this imparts unique zesty flavors to the whisky of tropical fruits, banana, mango and lime.

It will add a sweetness to our whisky through rich notes of molasses, brown sugar and vanilla, which are all characteristics of Rum.

FIRST FILL - OLOROSO SHERRY CASK

Oloroso Sherry casks are oak barrels previously used to age fortified wine from Spain. Normally only available in the larger Hoghead 250 litre size.

Key Characteristics: Oloroso casks impart deep, intense characteristics to maturing our single malt whisky. It gives our whisky a rounder, smoother and fuller body taste.

From the previous held sherry, it will give our whisky a deep amber, copper or dark mahogany tones.



PEACE OF MIND

We want to give you peace of mind that owning an Isle of Skye Distillers cask is desirable, easy, enjoyable and risk free.

You are purchasing directly from the distillery, there are no third party agents or brokers involved.

- Fill your cask in person at our distillery.
- If you can't be there in person we will send you a video.
- Your name and cask number stencilled on cask.
- Cask Ownership Certificate issued.
- Upon fill, a Whisky Cask Delivery Order (DO) will be issued and that serves as proof of ownership and title deed.
- Casks will always be in our possession within the distillery estate in Portree, Isle of Skye.
- Come visit anytime and be photographed standing next to your cask.
- Distillery owners are happy to answer any questions you have.


ISLE OF SKYE
DISTILLERS
CASK: 0012
YOUR NAME
STENCILED HERE



BENEFITS OF OWNERSHIP

Cask investors enjoy:

- Tangible asset you can visit and inspect.
- Exempt from Capital Gains Tax, higher return potential compared to savings or bonds.
- Global demand for Scottish whisky continues to rise.
- Can be passed on as an inheritance.
- Flexibility – sell, auction, distillery buy back or private bottle.
- Connection with a distillery or whisky brand.
- Rarity increases with age and evaporation.
- Enjoyment – many investors are whisky lovers.

How long should you hold your whisky cask?

- Most investors see the **best returns** after 5–10 years.
- **Short term** (3–5 years): Lower returns.
- **Medium term** (5–10 years): Best for returns and re-sale demand. Best for age statement whisky.
- **Long term** (10–20+ years): High rarity and value, but risk of higher 'angels share'.

Best ways to sell your whisky cask

- Sell your cask back to Isle of Skye Distillers, a quick sale at **market value +10%**
- Private sale to collectors – potentially higher returns.
- Auction houses – wider audience, competitive bidding.
- Bottle it yourself – higher costs but unique brand opportunity.



SELLING YOUR CASK

After ownership of your cask for a minimum of 3 years you have some options:

- We buy back your cask.
- Continue to warehouse with us for up to 10 years.
- Private label and bottle.
- Sell to a cask broker on the open market.

We buy back your cask at market valuation **+10%.** No duty to pay.

After the minimum period, Isle of Skye Distillers can offer to purchase your whisky back at the prevailing market rate **+10%.** The rate is set at which Isle of Skye Distillers purchases similarly aged whisky at that point in time.

How does the buy back option work? We offer you 10% above the current market value at the time you choose to sell the cask. If we buy back the cask in the future and the cask does not leave our warehouse, there is no duty for you to pay. We then bottle as an early single cask expression and sell through our retail stores.

For example, if you bought a cask today for £5,995.00 and in 5 years it is valued at £9,000.00 We would pay you £9,900.00 for that cask.

This scheme allows you to have the experience of owning a cask, achieve a return on investment and avoids the cost of private bottling. For all other options we will work with you to achieve the best return and outcomes. *Please note: Figures quoted are an example only. We maintain the right of first offer on all casks and the distillery is not obliged to buy back. Market rates can fluctuate and can go up as well as down.*



OUR FUTURE PLANS

We want to give you peace of mind that owning an Isle of Skye Distillers cask is desirable, easy, enjoyable and risk free. We have plans to expand and build a new larger distillery in Portree.

We're building our whisky production in two planned phases:

Phase 1 of our whisky production plans will be on our existing distillery site. We start production late 2026. Our whisky will be ready in 3 years' time from first distillation. The images of the distillery in this document are our Phase 1 building in Portree which is an extension of our current gin distillery.

Phase 2 expansion is into a larger purpose built £9-£11m distillery on the outskirts of Portree, that will encompass a larger capacity distillery, restaurant, visitor experience, staff accommodation and gift shop. Construction will start around 2030. We are currently looking for corporate or private investors. Please contact us for further information.

To have a product on the shelves immediately we are launching our **'ISLE WAIT'** whisky. This will be our **'dram for the meantime'** while our casks mature.

With Isle of Skye Distillers whisky, you're not only investing in a cask and making a market rate return in due course, but you are supporting a local, independent, family-run business with a deep connection to the community and the land around us. You will help create local employment, nurture local skills, and create something very special and unique for not only Portree, but for the whole island.

Be part of **'The Spirit of Skye'.**



PURCHASE FIRST EDITION

IMAGE: The Old Man of Storr and the Storr Lochs

Your cask will be stencilled with your name. Visit our bonded warehouse to view and take photographs.

HOW TO PURCHASE A CASK

1. Complete our order form and sign the terms and conditions. Please note we cannot issue a specific cask number, it is first come first served, however any early requests can be negotiated.

2. Send order form back to us either by post or email to: **sales@isleofskyedistillers.com**

3. We will contact you to take payment via telephone or issue invoice for BAC's payment.

4. You will receive payment receipt and copy of agreed terms and conditions via email.

5. We will send you by recorded post, cask certification and all paperwork.

EDITION 1. CASKS 001-100

ISLE OF SKYE DISTILLERS

Upon receiving your signed completed form and subsequent first payment, a receipted invoice and a cask stock certificate specifying the cask number and cask type will be sent to you confirming your order.

Insurance and storage for up to 10 years are included in the prices quoted.

Please print clearly or fill up the below electronically. All information received below will appear on your certification.
Send back to us either by post or email to: **sales@isleofskyedistillers.com**

TITLE:

FULL NAME:

ADDRESS:

COUNTRY:

POSTCODE/ZIP:

EMAIL:

TELEPHONE
+ INTERNATIONAL CODE

MOBILE NUMBER
+ INTERNATIONAL CODE

SIGNED:

DATE:

CASK TYPE & NUMBER OF CASKS:

☐ First Fill **Bourbon** Cask 200l Price: £5995.00

☐ First Fill **Rum** Cask 200l Price: £6495.00

☐ First Fill **Oloroso Sherry** Cask 250l Price: £7495.00

Cask deposit payments can be made in 3 equal instalments with final payment on fill of cask.

We will contact you when we receive this form to discuss best options for you.

DISCLAIMER:
By signing to purchase this/these cask(s), I confirm that I have read the terms and conditions and fully agree not to use 'Eilean a' Cheò Single Malt', 'Eilean a' Cheò Malt', 'The Spirit of Skye' or 'Isle of Skye Distillers' in any future use of its contents without our prior approval.



IMAGE: The old Man of Storr and the Storr loch, where our fresh water for our whisky is sourced.

THE SPIRIT OF SKYE

THE DETAILS AND REQUIREMENTS OF OWNING AN ISLE OF SKYE DISTILLERS CASK



OWNING A CASK

IMAGE: The Brothers Point, with the Old Man of Storr in the background top left.

STORAGE & INSURANCE
10 years storage and insurance charge from the date of filling is included in the purchase price; further charges will be made thereafter on an annual basis which will be charged at the current rate at the time.

The Company will insure your cask under its group policy. Casks are stored with other Isle of Skye Distillery stock at our warehouse in Portree, Isle of Skye. It is the responsibility of the cask owner to advise the company of any changes of address in order that storage and insurance is kept up to date.

SAMPLES
There is a limit of 1 x 100ml sample per year per cask (after 3 years once it officially becomes a malt whisky) at the discretion of the Master Distiller. 100ml samples are **free of charge**. Any additional local customs and taxes that are applicable will be the responsibility of the cask owner and any taxes, levies or other costs incurred in the production, incurred by Isle of Skye Distillers will be charged back.

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STRENGTH
The master distiller recommends bottling at 46% Alcohol by Volume (ABV) but whisky can be bottled to a legal minimum of 40% ABV. The whisky can also be bottled at cask strength (between approximately 55% and 60%, depending on the age of the whisky). The cask will yield fewer bottles and be subject to higher duty rates if the whisky is bottled at cask strength.

ANGEL'S SHARE
Approximately 2-3% of the cask contents evaporate per year ('Angels' Share'); at the same time the alcohol strength decreases. There may be spillage when the contents of the cask are bottled but this should not exceed 1% of the total volume. Please note, the evaporation rate of each cask will vary, and the losses may be higher than outlined above.

NUMBER OF BOTTLES
This depends on a number of factors such as maturation rate, age of the whisky, etc. On a very approximate basis, you should assume that after 10 years a barrel (200 litres) would yield approx 245 bottles. (Depending on ABV per bottle.)



SELLING YOUR CASK

BOTTLING & BUY BACK PROCESS
After the minimum 3 year and 1 day period, there are options available to bottle your whisky, continue its storage (Further Warehousing) or offer it to Isle of Skye Distillers to buy back *(the distillery is not obliged to buy back).*

After the minimum period, Isle of Skye Distillers can offer to purchase your whisky back at the prevailing market rate, being the rate that Isle of Skye Distillers purchases similarly aged whisky at that point in time. We will offer a further 10%. Market rates can fluctuate and can go up as well as down.

This allows you to have the experience of owning and sampling the maturing liquid, and avoid the hassle and cost of bottling. The costs of purchase includes up to 10 years storage with us.

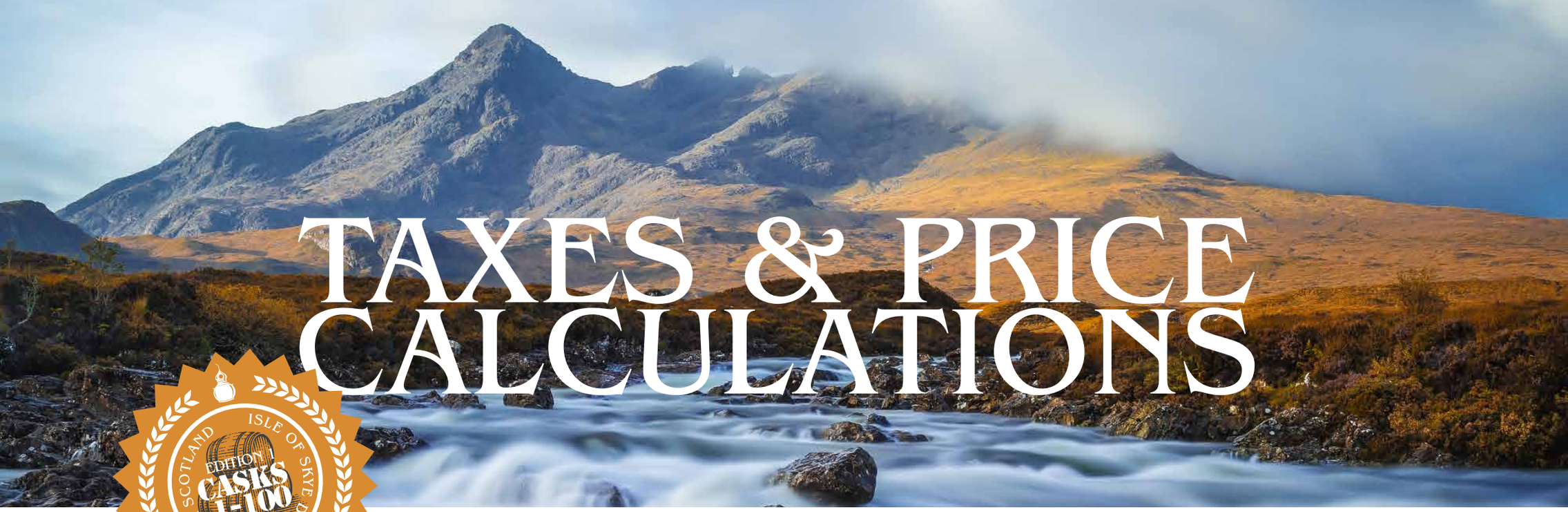
All options allow you to have the experience of owning and sampling the maturing liquid (after 3 years). Bottling and further storage costs are set out in our terms and conditions. Bottling must be carried out by us or our approved bottling partner(s). These will be subject to change over the course of the whisky maturation time. We recommend bottling at 10 years of age but the whisky can be left to mature for longer at an additional cost.

Once you inform us of the desire to bottle, we will schedule with you the movement of the cask from warehousing to the bottling facility.

LABELLING
Isle of Skye Distillers have registered the rights to the names: 'Eilean a' Cheò Single Malt', 'Eilean a' Cheò Malt', 'Isle of Skye Distillers' and 'The Spirit of Skye' worldwide, it is not possible to use these names for the bottling of private casks. 'Single Malt, produced by Isle of Skye Distillers' is acceptable.

Cask owners should discuss the labelling with us prior to labelling. We can help with branding/design, printing and logistics. Only pre-approved labels and bottles can be used and must be signed off by the management team at Isle of Skye Distillers.

TRANSFER OF OWNERSHIP
You must seek our written agreement to any proposed transfer of ownership. Please refer to our terms & conditions. Transfer of ownership will be passed to our legal team and transfer fees maybe applicable.



TAXES & PRICE CALCULATIONS

IMAGE: The Cuillin HIlls

DUTY & VALUE ADDED TAX (VAT)

Duty is the charge collected by HM Revenue & Customs based on the percentage of pure alcohol. Duty and VAT are currently payable after bottling when whisky is released into the UK from our bonded warehouse.

The current rate in the UK is £33.99 per litre of pure alcohol - LPA (valid from Feb 2026).

UK VAT is currently 20%. Both Duty and VAT are due after the cask has been bottled and the finished goods are removed from the bonded warehouse. Taxes are subject to change by the UK government. Various different rates of Duty apply throughout the EU and the rest of the world.

EXPORT

As of 23rd November 2012, Single Malt Scotch whisky by law (Scotch Whisky Regulations 2009), can only be exported from Scotland in bottled form, labelled for retail sale. If the whisky is exported under bond, Duty and VAT can be suspended (but not avoided) subject to the exporter being registered for both Duty and VAT, and being registered as a bona fide exporter.

Duty and VAT would be payable in the country of final destination at the rates prevailing in that country at that time. It is up to the cask owner to find a suitable importer in the destination country and to arrange the export but the bottling plants may be able to assist with this. Please note it is the responsibility of the cask purchaser to be aware of all regulations prevailing in their country of residence regarding the importation of alcohol plus any issues regarding labelling.

CAPITAL GAINS

For UK tax payers, UK Capital Gains Tax is not applicable, as whisky is regarded as a "tangible", "moveable" and "wasting asset". Whisky purchased in cask for personal use, as gifts for family, godchildren and friends, etc. would therefore be exempt from Capital Gains Tax on realisation of the asset. We strongly advise seeking your own independent advice from a tax or accountancy expert to ensure all Capital Gains Tax implications are understood and considered. Isle of Skye Distillers have no liability for any assumptions made on this matter.

WOWGR

UK Warehouse Owners and Warehouse Goods Regulations ('WOWGR'), the Purchaser must confirm that they are a private individual and not a revenue trader. By your acceptance of our cask offer, you confirm that this is true.



TAXES & PRICE CALCULATIONS

IMAGE: Portree Harbour

Supporting a local, independent,family run business with a deep connection to the community and the landscape.

For your convenience and future financial planning, please see opposite a model calculation at current rates, which gives you an indication of the total costs for an ex-Bourbon 200L, bottled in 3 years and one day's time at 46% alc. vol., in 70cl bottles:

To this you have to add the transport and handling charges for shipping the whisky from the bottling plant to the delivery address and the cost of labels, stoppers and any outer packaging produced.

If we buy back the cask in the future and the cask does not leave our warehouse, there is no Duty to pay.

If you remove the cask from our storage and private bottle, or ask us to bottle, the following charges will apply:

Bottling charge approx £29.00 x 30 cases of 12 x 70CL, Approx: £870.00.

Cask removal charge, transportation to bottler and documentation: £150.00

Duty is payable on estimated yield of 116 LPA@ £33.99 = £3942.84 - If we buy back cask there is no duty to pay.

All costs are ex vat.

TERMS & CONDITIONS CASK OWNERSHIP

TERMS

THE FOLLOWING TERMS APPLY TO THE PROVISION BY US OF RIGHTS TO CASKS. PLEASE READ THEM CAREFULLY. BY SUBMITTING AN ORDER TO US, YOU AGREE TO THESE TERMS, WHICH CREATE BINDING LEGAL RIGHTS AD OBLIGATIONS. IF YOU DO NOT UNDERSTAND ANY PART OF THEM, PLEASE CONTACT US, OR SEEK ADVICE FROM AN APPROPRIATELY QUALIFIED LAWYER.

PARTIES

We are Isle of Skye Distillers Ltd, registered in Scotland with company number SC530264, and having our registered office at **Hillfoot, Viewfield Road, Portree, Isle of Skye, IV51 9ES**, United Kingdom (the "Distillery"). The completed order form (the "Order"), along with the following Terms and Conditions (the "Terms") and our acceptance of your Order (as referred to below), comprise the whole agreement (the "Agreement") between the Distillery (also referred to as "we", "our" and "us") and the customer set out in the Order (also referred to as the "Customer", "you" and "your") for you to acquire rights to the contents of a cask filled with new make malt spirit (a "Cask"), following it having been laid down by us and when released by us from our bonded warehouse (the period from your acquisition of the rights to the release date being the "Maturation Period").

FORMATION OF CONTRACT

Orders submitted to us constitute an offer to acquire rights to the Cask according to our Terms and may be accepted or declined at our sole discretion. The Agreement for the provision and acquisition of rights to the Cask between you and us is constituted only when we confirm our acceptance to you in writing. The Agreement by the Order, these Terms and our acceptance of your Order only. No other terms or conditions shall apply to the Agreement, whether referred to in correspondence, or implied by law or course of dealing, or otherwise. The Agreement is conditional upon payment by you to us of the initial price set out in the Order Form (the "Initial Price"), in the manner referred to below. Once you have selected your Cask, please submit your completed and duly signed Order and send it to us by post (at the address set out above) and send us a scanned copy via email.

PRICE

The Initial Price payable for the Cask is as set out in the Order.

We will store the Cask for the Maturation Period referred to below. The Initial Price includes the amount payable for the Cask, and warehousing and insurance of the Cask in accordance with these Terms for the first 10 years of the Maturation Period. In the event that we retain possession of the Cask for a longer Maturation Period, or beyond the Maturation Period, then you must meet our additional charges for warehousing and insurance of the Cask, and any other costs and expenses we incur in respect of the Cask.

In the event that any loss of or damage to the Cask occurs whilst in our possession our liability to you will be limited to the amount of the Initial Price. Where we are liable to you, we may satisfy that liability (in our discretion and as your sole remedy) by either refunding the Initial Price, or such part thereof as reasonably reflects any loss of or damage to the Cask or provide you with a replacement Cask or contents of a Cask. Further sums will require to be paid by you in future to meet the costs of Cask removal. These shall be calculated at the time of removal by us. If you wish an estimate of these please let us know.

Please note that any estimate given shall be based upon current costs, expenses and charges, which may change between the date of the estimate and the date of removal. These sums shall include bottling costs, excise duty (and/or other applicable duties, taxes or tariffs), costs of labelling, costs of transportation, costs of delivery and any other costs, expenses or charges relating to removal of the contents of the Cask into suitable bottles and their delivery to you.

By entering into the Agreement, you acknowledge that you will be liable to make payment of such sums in future.

PAYMENT

Payment of the Initial Price for the Cask will become due when we confirm acceptance of your Order. Payment must be made within 14 days of your order being confirmed. When an Order is confirmed, we will also provide you with information on how to pay. Orders unpaid after 14 days will be deemed void. You also have a right to cancel your Order in that 14-day period (the "Cancellation Period"), without giving us any reason. If you wish to exercise that right, please let us know by contacting us using any of the means set out below. In such circumstances, if you have paid the Initial Price, we will refund that.

VAT etc.

The Initial Price payable to us is set out in the Order exclusive of all value added tax, sales tax or other taxes, tariffs or duties, to the extent applicable, which will be charged in addition at the time the Initial Price becomes payable. We will inform you of these amounts when we contact you with information on how to pay the Initial Price.

CONTACT DETAILS

Please direct all correspondence regarding the Agreement and your Order to the **Whisky Manager, Isle of Skye Distillers, The Distillery at Hillfoot, Viewfield Road, Portree, Isle of Skye IV51 9ES.** We can be contacted by email at: **sales@isleofskyedistillers.com**

TERMS & CONDITIONS CASK OWNERSHIP

AVAILABILITY

Casks are only available for sale to individual private owners. If you wish to acquire rights to a Cask as a group, then you must nominate one individual private owner from that group. The Agreement will be with them, and not the group, and the group is responsible for making their own arrangements amongst them with that individual. We shall be liable only to that individual and not the group or any other member thereof.

The Distillery will issue through Editions, 25 casks at a time. Therefore, Casks will be allocated on a first come first served basis. Cask sales will be limited to a maximum of 5 per private individual, unless otherwise agreed with the Distillery. The Distillery will specify the Maturation Period in respect of each Cask at the time of issuing.

MINIMUM LEGAL AGE FOR PURCHASING A CASK
By placing an order for a Cask, you confirm that you are of legal drinking age in the United Kingdom and in your place of residence. In relation to the United Kingdom this means that you must be 18 years old or over at the time of ordering.

WAREHOUSE OWNERS AND WAREHOUSE GOODS REGULATIONS
For the purposes of the UK Warehouse Owners and Warehouse Goods Regulations, the Customer must be and must confirm that they are a private individual and not acting in any manner in the course of a business (whether present or anticipated). By placing an order for a Cask, you confirm that this is the case. If you wish to acquire a Cask for any business-related purpose, then please contact us. Any such arrangement will be subject to separate terms and conditions. Without limitation or prejudice to our other rights, or the obligations of the Customer, rights to Cask contents cannot be sold or otherwise transferred in the course of business, for example to blenders or independent bottlers.

CASKS

Casks will not be filled with spirit until the Initial Price has been paid by the Customer, as referred to above and as further detailed in the Order.

Cask capacity does vary slightly and therefore we cannot guarantee the exact capacity or final quantity of spirit held within a Cask. Nothing in the Terms shall constitute a right to acquire a physical cask itself. The Customer acquires under the Agreement only the right to acquire the Cask contents, once the Cask contents are made available for release by the Distillery. No right in or to the Cask, including any right of ownership of the Cask is transferred is transferred to the Customer other than as expressly set out in the Agreement.

All of our Casks shall be “first fill”. First fill denotes that this is the first time these casks have been used to mature Scotch whisky and therefore they will have a much greater influence on the spirit in terms of both flavour and colour. Our whisky distillery is currently under construction. We will aim to fill your Cask within 6 months from completion of the whisky facility construction. We anticipate that construction will be completed by the start of 2027, but we cannot guarantee this time frame and therefore there may be a delay in filling your Cask.

Your Cask will be filled at a minimum spirit strength of 63.5 % ABV (Alcohol by Volume).

We will inform you when your Cask has been filled.

TRANSFER OF RIGHTS
Rights to a Cask may be transferred from the individual named upon the Order to another person only with the prior written consent of the Distillery, and subject to such other terms as the Distillery may specify. If you wish to transfer the rights to a Cask, please contact us using the contact details set out above. If you wish to sell or transfer, you’re your rights to the Cask before the end of the expected Maturation Period then this must first be offered to the Distillery, in writing (which includes email) at the Initial Price paid by you. The requirement to seek our consent to a transfer and our right of first refusal does not apply in the case of death of the Customer, where the rights may transfer as part of the Customer’s estate, provided only that any transferee meets the requirements of the Agreement and agrees to be bound by the Agreement. If they do not meet the requirements, then those rights shall revert to the Distillery. Transfer of ownership until we are satisfied that these conditions have been satisfied.

Cask rights are an asset, and we recommend that they should be addressed specifically in any individual’s will or testamentary writing.

INVESTMENT, TAX, EXPORT
The Customer should take their own advice on acquiring rights to a Cask as an investment and any tax or other financial implications arising from the acquisition of rights to a Cask. The Distillery cannot advise and are not advising you on such matters and make no recommendations in this respect. Please also be aware that such tax implications may change over time and that the value of investments can go down as well as up.

Please note that excise duty is a tax currently payable to HMRC and must be paid before the Cask or any of its contents can be removed from our bonded warehouse. This tax is not currently payable if the Cask contents are sold back to the Distillery whilst it remains stored under bond. Please also note that under current UK legislation, whisky cannot be exported out with Scotland unless it is in bottled form and labelled for retail sale.

It is the responsibility of the Customer address any export requirements it may have, including to determine the taxes due in the country of final destination. The Customer shall be solely responsible for payment of all such taxes, as well as all import/export and transportation costs. The Customer understands that the Distillery will not arrange the export of the whisky and

TERMS & CONDITIONS CASK OWNERSHIP

it is the Customer's responsibility to arrange an importer from the country of final destination. The Customer should be aware that certain countries have different bottling and labelling requirements, and that the Distillery will take no responsibility for bottles or labels which do not conform to the legal requirements in the country of final destination. Legislation in this area may change over time and the Customer shall be solely responsible for ensuring compliance with all applicable laws or regulations regarding the import and export of the whisky.

ADDITIONAL BENEFITS

Following expiry of the Cancellation Period, you will also be entitled to receive:

- **A cask certificate.**
- **Your name stencilled on Cask.**
- **1 x 100ml bottle of spirit from your Cask each year, with effect from the third anniversary of your Cask being filled.** (Subject to the additional terms regarding samples set out below.)
- **Access to discounts, offers and events, as made available by us from time to time.**
- **Access to Distillery branded gifts.**
- **A 10% discount for life on our shopping pages online and in our retail stores.**
- **One FREE distillery tour, cask viewing and photo opportunity, at a time agreed with us.**

ANGEL'S SHARE
It is normal for around 2-3% of each Cask's content to evaporate every year. This is known as the Angel's Share and can vary from year to year. Typically, the alcoholic strength will also decrease over time. The Distillery cannot guarantee how much spirit may be lost to evaporation whilst the Cask is in its possession, nor how the alcoholic strength of the Cask contents may change. Absent the wilful breach of these Terms or negligence on the part of the Distillery, the Distillery shall not be liable for any evaporation or change in spirit strength in relation to Cask contents. We will not replace any Cask contents lost due to evaporation.

CASK SAMPLES
One 100ml sample may be drawn from each Cask, in each year after the first three years of the Maturation Period has passed, at the discretion of our Master Distiller. You may request additional 100ml samples from your Cask from this date free of charge. Exclusive of postage and packing, VAT and any other taxes, levies or costs which may apply. Further details can be provided upon request.

WAREHOUSING/STORAGE AND INSURANCE
The Cask will be matured (laid down) in our bonded warehouse for a maturation period (the "Maturation Period"). This will be set out in the Order. We recommend that the Maturation Period is at least 10 years. Please note that the minimum Maturation Period is 3 years and one day. Your Cask cannot be removed from our bonded warehouse until the Maturation Period has elapsed, other than by special arrangement with the Distillery, which is at our sole discretion. If only part of the Cask contents is removed, we may charge (and the Customer shall pay) the further storage and insurance costs as if the full Cask contents remained in storage with us. We will contact you around 8 months before the expiry of the Maturation Period to discuss how you wish to deal with your Cask. Various options are available, as follows: -

- Upon expiry of the Maturation Period, the Distillery may (but shall not be obliged to) offer to purchase the whisky from your Cask at the prevailing market rate, being a rate in the region that the Distillery purchases similarly aged whisky at that time.

- If you decide to bottle your Cask contents payment of all bottling costs at our current rates for such services must be made as soon as possible by you upon you confirming your intention to bottle. In any event, the cost of bottling (together with all additional costs for which you are liable at such time, including excise duty (or any similar tax), labelling costs and VAT thereon) must be paid prior to the Cask being removed from our bonded warehouse. Bottling must be carried out by us or our approved bottling partner(s). These will be subject to change over the course of the Maturation Period. Once you confirm your desire to bottle, we will schedule with you the movement of the Cask from warehousing to the bottling facility.

- The Distillery may be able to bottle part of a Cask and store the remainder in our bonded warehouse, subject to there being available space at that time. Further warehousing will require additional costs to be met by you, including insurance costs and storage fees.

LABELS
Isle of Skye Distillers Ltd have rights to the names 'Eilean a' Cheò Single Malt', 'Eilean a' Cheò Malt', The Spirit of Skye' and 'Isle of Skye Distillers'. Under no circumstances may you use these or any other associated expressions, logos or devices without our express permission in writing. 'Single Malt, produced by Isle of Skye Distillers', is acceptable for the bottling of private Casks.

We require that Cask owners discuss and agree labelling with us prior to bottling. Only pre-approved labels and bottles can be used and must be approved by the Distillery prior to bottling. You do not acquire any right or licence to our intellectual property (including our rights in our names and trade marks) by purchasing a Cask.

DELIVERY AND COLLECTION
Our responsibilities in relation to delivery shall be limited to making available the contents of the Cask, bottled, for your collection at our address above (or such address as we notify to you). Any alternative delivery arrangements must be separately agreed with us. On completion of bottling, we can arrange alternative delivery of the bottles, the cost of which

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must be paid by you in advance of dispatch. Risk shall pass to you at the point of collection by you or the carrier and it is your responsibility to arrange and pay for suitable insurance for the transportation of the bottles (whether this has been organised by you or by us).

At the time of bottling, please let us know if you require alternative delivery so that we can discuss costs and payment for this. Collection of bottled whisky may be arranged with us, upon at least 30 days' prior notice. Collection can only be arranged after bottling costs (and all other sums for which you are liable under these Terms) have been paid in full. Risk shall pass to you at the point of collection, and you acknowledge that any damage to the bottles or their contents thereafter are solely your responsibility. It is recommended that you insure your bottled whisky during transportation and future storage.

CHANGE OF DETAILS
You must inform us in writing of any change in your contact details such as your residential address, email address or contact telephone number. We will confirm in writing the amendment to your contact details. Amendment of your contact details shall not be valid until the Distillery has confirmed this in writing.

LOSS OF CONTACT/FAILURE TO MAKE PAYMENT
If we are unable to contact you (and after taking reasonable steps to contact you) within 6 months of expiry of the Maturation Period, or if you fail to make payment of any sums due by you under the Agreement (whether in respect of bottling, labelling, excise duty or otherwise) the Distillery shall have the right to sell the contents of your Cask following expiry of the Maturation Period in order to meet your liability for those sums, plus any costs of sale and a reasonable administration charge, with any remaining proceeds to be transferred to you within a reasonable period thereafter.

QUALITY
Cask contents will meet the description "Scotch Whisky". We do not provide any guarantees surrounding the nature or type of taste or notes relating to the contents. No right of rejection on the basis of personal taste is permitted.

GENERAL LIABILITY
Except for liabilities which cannot be excluded or limited under law we shall not be liable to you for any loss, cost, expense, damage or claim except as expressly set out under these Terms. Save as set out below, our entire liability to you under the Agreement shall be limited to a sum which is equal to the total of the sums actually paid by you to us. We do not exclude or limit in any way our liability for:

- death or personal injury caused by our negligence or the negligence of our employees, agents or subcontractors;
- fraud or fraudulent misrepresentation;
- any liability which cannot be excluded or limited by applicable law.

To ascertain what liabilities cannot be excluded under law, please speak with your local Citizens Advice Bureau.

PERSONAL DATA

It is necessary for the operation of the Agreement that the Distillery stores your personal data for the whole term of the Agreement. The Distillery will use your personal data to keep in contact with you regarding your Cask contents and to liaise with you regarding the removal of the Cask contents after the end of the Maturation Period. In addition, the Distillery would also like to use your personal data to send you details of news, events and offers that the Distillery may wish to share with its customers. Please indicate your consent to such contact by ticking the box below.

If you wish for such use to cease, then please contact the Distillery using the details set out above and we will remove you from our mailing list. We will not share your personal data to any external source, or third party and your details will be kept securely.

GENERAL

The Agreement is between you and the Distillery, and no third party has the right to enforce any of its terms. If a court invalidates some of the Agreement, the remainder of it will still apply. If a court or other authority decides that some of the terms of the Agreement are unlawful, the remainder will continue to apply. Even if we delay in enforcing the Agreement, we can still enforce it later. We might not immediately chase you for not doing something (for example non-payment) or for doing something in breach of the Agreement, but we reserve the right to do so.

The terms of the Agreement are governed by Scots law and wherever you live you can bring a claim against us in the Scottish courts. If you live in England, Wales or Northern Ireland, you can also bring a claim against us in the courts of the country you live in. Claims may be brought elsewhere to the extent permitted by applicable law. We can claim against you in Scotland or in the courts of the country you live in.

Isle of Skye Distillers Ltd.



ISLE OF SKYE DISTILLERS

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