



DAILUAINÉ™

INVESTMENT OPPORTUNITY

DAILUAINÉ

Single Malt Scotch Whisky Cask

A Rare Speyside Asset with Exceptional Long-Term Appreciation Potential

EXECUTIVE SUMMARY

Dailuaine is Speyside's Hidden Gem. While much of its production has historically been destined for premium Johnnie Walker blends, independent bottlings have dramatically increased awareness among collectors and connoisseurs over the last decade.

This creates an exceptional investment proposition:

- A globally recognized Diageo-owned distillery
- Limited official single malt releases
- Increasing demand from independent bottlers
- Appreciating value through maturation
- Attractive UK tax treatment when held in bond

Unlike traditional investments, every passing year naturally creates scarcity as whisky evaporates through the "Angel's Share", meaning older casks become increasingly rare.



WHY DAILUAINE?

Founded in 1852, Dailuaine is one of Speyside's largest producers, yet relatively few drinkers have experienced it as a single malt.

That creates an imbalance:

- Strong production reputation
- Limited official availability
- Growing collector interest
- Increasing independent bottlings
- Rising demand from global whisky enthusiasts

As consumers increasingly search beyond Macallan and Glenlivet, "undiscovered" Speyside distilleries have seen significant price appreciation.

Scotch Whisky Market Growth

The Scotch whisky industry remains one of Britain's strongest export sectors.

Recent industry highlights include:

- Scotch whisky exports exceed £5 billion annually
- Products exported to almost 180 countries
- Premium and ultra-premium categories continue to outperform mainstream spirits
- Asian and North American demand continues to increase for mature single malt whisky.



HISTORIC PERFORMANCE OF WHISKY CASKS

Independent whisky investment platforms report that professionally stored Scotch whisky casks have historically produced annualized returns in the region of 8-15%, depending on the distillery, age, and market conditions. One long-running marketplace reports historical net returns averaging around 11.7% per annum on certain Scotch cask portfolios, although past performance is not a guarantee of future returns.

Cask Value Growth

Illustrative projection assuming 10% annual compound growth. This is not a guarantee of future performance.

Illustrative Dailuaine cask value growth

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FIVE-YEAR OUTLOOK ILLUSTRATION

While nobody can accurately guarantee future returns, a balanced projection based on historic cask performance and current premium whisky demand could reasonably look like:

Year	Estimated Growth
Year 1	8–10%
Year 2	9–11%
Year 3	10–12%
Year 4	10–13%
Year 5	11–14%

Over five years, this equates to an illustrative cumulative appreciation of approximately 47–69%, assuming annual compounding. These figures are projections only and should not be presented as guaranteed investment returns.

Why Values Increase

Unlike many collectible assets, whisky becomes more valuable simply by existing.

Every year:

- Whisky matures
- Quality improves
- Older age statements become rarer
- Demand increases
- Supply decreases through evaporation ("Angel's Share")

This creates genuine scarcity that cannot be manufactured overnight.

TAX EFFICIENCY & IMPORTANT CLARIFICATION

One of the strongest attractions of whisky cask ownership is its favorable UK tax treatment.

A Scotch whisky cask held in a bonded warehouse is generally regarded by HMRC as a "wasting asset", meaning that capital gains made are often exempt from UK Capital Gains Tax (CGT) for genuine investors because of the cask's predictable finite life.

However, it is not strictly correct to say that a whisky cask is "tax free."

Thing you should note:

-  Capital gains are often exempt for qualifying investment casks.
-  Excise duty and VAT are generally deferred while the cask remains in bond.
-  Duty and VAT become payable if the whisky is removed from bond for bottling or home consumption.
-  Tax treatment depends on individual circumstances and can change, so professional tax advice is recommended.

This distinction is important for investor confidence and regulatory compliance.

Why Dailuaine Specifically?

Dailuaine occupies a particularly attractive position because it offers:

- Speyside pedigree
- Ownership by Diageo
- Limited official single malt releases
- Strong demand from independent bottlers
- Increasing recognition among collectors
- Attractive entry pricing relative to more famous Speyside names

As awareness grows, Dailuaine has the potential to benefit from the same re-rating experienced by several once-overlooked Speyside distilleries.

INVESTMENT HIGHLIGHTS

- ✓ Premium Speyside Single Malt
- ✓ Increasing international demand
- ✓ Limited official releases
- ✓ Maturing asset with natural scarcity
- ✓ Historically attractive long-term appreciation potential
- ✓ Professionally stored in HMRC bonded warehouses
- ✓ Generally favourable UK CGT treatment for qualifying investment casks
- ✓ Tangible asset independent of equity and property markets

IMPORTANT TO KNOW

**Dailuaine represents more than an investment in whisky
It is an investment in rarity, provenance and time.**

Every year that passes enhances its maturity, reduces global supply and increases its desirability among collectors, bottlers, and whisky enthusiasts. Backed by one of Scotland's most respected distilleries and supported by the enduring global demand for premium Scotch, Dailuaine offers investors exposure to a tangible alternative asset with compelling long-term fundamentals.

"Great whisky is made by craftsmanship. Exceptional returns are created by patience."

