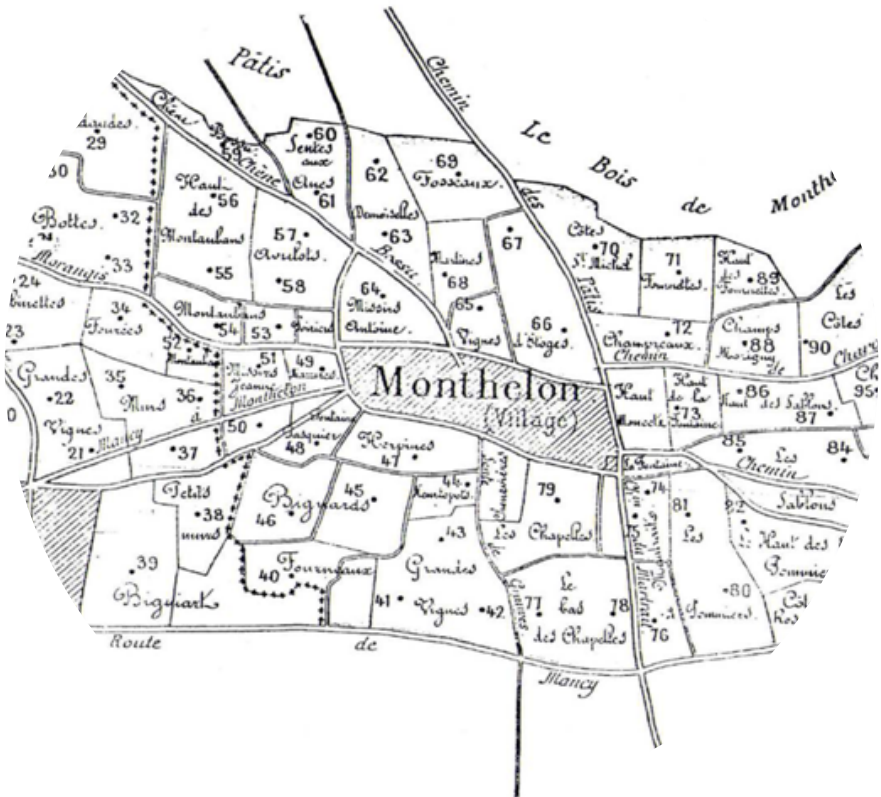




# KNOWING EVERYTHING ABOUT OUR 'VINEYARD GROUP' (GROUPEMENT FONCIER VITICOLE)



# LET'S START THE ADVENTURE !

We've decided to create this project to share our values and restore meaning to our work.

You know us well, we always love to share our passion for the champagne and the terroir. A few years ago, we even have created a gift box which permits you to adopt vines stocks from Champagne.

Today, with this new project, we propose you to take a step further and take part to the family adventure. We'll write together the next chapter of the Domaine Julien Chopin history.

## OUR TERROIR

We would like to acquire the vines plot in the same area of our existing vineyard in the Coteaux Sud d'Épernay or the Côte des Blancs.

This year, we started to work on champagnes from just one plot, selected with care. Like the painter who selected his colour shades, we are looking for this new parcel to complete the aromatic pallet of our wines.

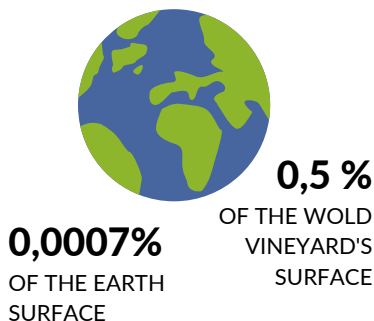
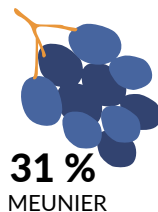
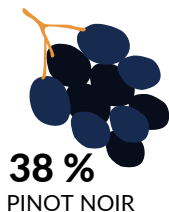
## A HUMAN ADVENTURE

Invest in Domaine Julien Chopin; it's also taking part to the dynamism of our house and its friendliness.

From the start, we are inspired to create and offer a unique experience to our visitors and help them to create lasting memories.



# LES CHIFFRES DU CHAMPAGNE



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6,3  
BILLION  
EUROS  
OF  
TURNOVER



2 MILLION  
CORKS IN THE EYE  
(MOSTLY AT THE END OF THE YEAR)

# WHAT IS A 'VINEYARD GROUP' (GROUPEMENT FONCIER VITICOLE) ?



## BECOME A VINEYARD OWNER

The Vineyard Group is a civil society created to acquire and rent a quality vineyard to a winemaker.

The society capital is divided in shares subscribed by individuals who become associates. Once a year, the income is distributed (bottles or cash).



## A SCARCE AND QUALITY COMMODITY

It's a scarce investment: the AOC areas are few; the production quantities are limited and its quality wines.

The Vineyard Group permit to diversify your investments while investing in an authentic and fun product with a good profitability and some tax benefits.



## AN EASY AND UNENCUMBERED MANAGEMENT

The vines plot exploitation is entrusted to the winemaker with a long-term lease. A general assembly is organized at the domain each year to track the Vineyard Group activity.



## A FUN INVESTMENT

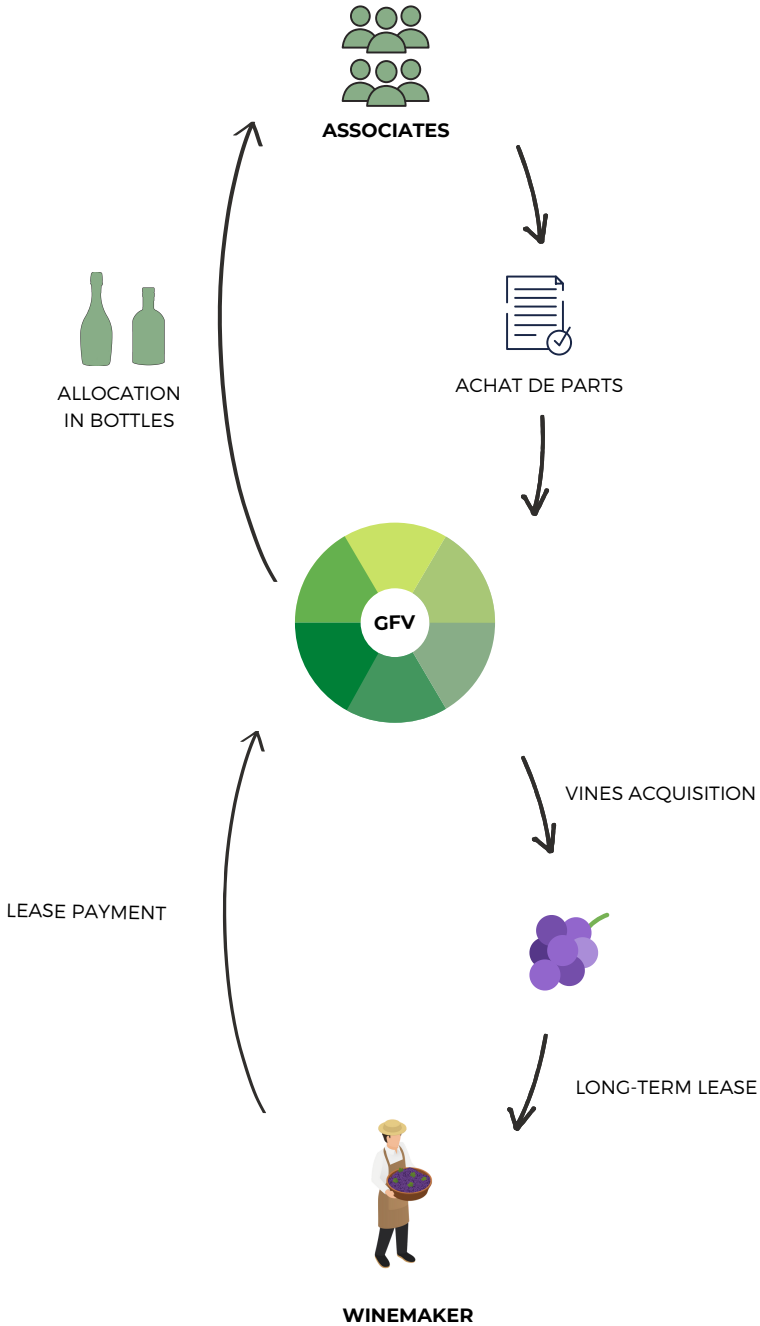
Each year, the associate receive a benefit from the farming in proportion to the number of shares held (the benefits can be in bottles or cash)

The associate has access to a preferred rate for any wine purchased at the domain.

The general assembly takes place every year at the domain during a festive day.



# THE OPERATION



# TWO ADVANTAGES TO INVEST IN OUR PROJECT



**BENEFITS**



**A PRESERVED CAPITAL**

You want to diversify your investments and purchasing an investment which links profitability and pleasure? You love champagne and you would like to support the development of Domaine Julien Chopin?

**This project is made for you!**

# 1 THE ALLOCATION

**SHARE VALUE : 8 000€**

**60 SHARES AVAILABLE**

## 2 ALLOCATION POSSIBILITIES

You have the possibility to choose:

- The number of shares you want to acquire
- The remuneration : in kind (bottles) and/or in cash (dividend)

You can choose the type of remuneration which suits you from year to year.  
You can also mix the two types of remuneration if you own two shares minimum.

Remuneration in kind :

Champagne and ratafia champenois bottles

corresponds to a total value of 320€ which corresponds to 3,8% average

Cash remuneration :

The remuneration will generally be about 93,39€ corresponds to 1,169%

## ALLOCATION CALCULATION BASE

Plots price	473 215 €
Estimated yield in 2024	10 000 kg
Surface	37,73 a
Farming ( $\frac{1}{3}$ of <u>haversting</u> ) $\frac{3\ 773}{3} \times 3$	1 257,66 kg
Kilo price	7 €
Farming $1\ 257,66 \times 7$	8 803,62 €
Management fees and fund accounting	3 200 €
Land income taxable $8\ 803,62 - 3\ 200$	5 603,62 €
In cash (with a 60 share base)	93,39 € (1,16%)
In bottles (with a 60 share base)	320 € (3,8%)

## VIP PERKS IN THE DOMAIN

Special days to discover the champagne and ratafia champenois process.

## 2 MAINTAINED CAPITAL

### LAND VALUE

This land investment is a medium and long-term deal (from 8 to 10 years minimum). As in any other land or property investment, it needs some years to cover the legal and notarial fees.

It's not a liquid investment but if you want to sell your shares, you can transfer it, based on the value fixed by the General Assembly every 3 years. A buy-out priority is given to the winemaker, then to the other associates of de "Vineyard Group" and finally to outsiders.

### The shares transfer

The capital gains tax on the transfer of shares follows the specific tax treatment of the capital gains on property.

Since the 1st January 2018, the net capital gained on shares transfer is taxed at 36,2% (including 17,2% of social taxes).

After 5 years, the capital gain is reduced for each years of holding.

The capital gain on property regime provides a total exemption from income tax after the 22th year of shareholding and a total exemption from social taxes after the 30th year of shareholding.



# PROJECT'S SCHEDULE

END OF THE ASSOCIATE  
RECRUITMENT

**31/07/2023**

VINEYARD PLOT  
ACQUISITION

**SEPTEMBRE 2023**

FIRST HARVEST  
OF THE PLOT

**SEPTEMBRE 2024**

FIRST GENERAL  
ASSEMBLY

**AVRIL 2025**

# FAQ SECTION

## **Why a long-term lease?**

**The long-term lease is mandatory to have the tax benefits.**

**This type of investment grows in value with time.**

**It's a fun investment that you enjoy years after years and you can share among generations.**

## **When and how the general assembly takes place?**

The general assembly will take place every year at Domaine Julien Chopin with the participation of "FCN", our accounting partner.

## **LIs the general assembly mandatory?**

Yes, of course. If you are unable to attend the general assembly, you'll able to vote by proxy and your annual allocation in bottles will be sent at home.

## **Is there the possibility to choose the bottles in my allocation?**

The annual allocation is defined during the creation of the society by the providers and cannot be modified.

## **When do I take my allocation back?**

You can take it back during the annual general assembly.

# CONTACT

Voor vragen of nadere informatie aarzelt u niet om contact met ons op te nemen.

## **Emmanuel Chopin**

info@champagnejulienchopin.com  
+33(0)3 10 15 36 41

## **Marion Dedieu**

marion@champagnejulienchopin.com  
+33(0)3 10 15 36 41