

SOUTHLAND360[®]



SOUTHLAND PARTNERS TRUST

MEMBERSHIP THAT MAKES YOU MONEY

INCOME THROUGH ECO-FRIENDLY,
SUSTAINABLE FARMING IN THE
"SWITZERLAND OF SOUTH AMERICA"
URUGUAY.



SOUTHLAND PARTNERS TRUST

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SOUTHLAND PARTNERS TRUST MEMBERSHIP TERMS & CONDITIONS SUMMARY

- Instrument: SOUTHLAND PARTNERS TRUST (SPT) is a Fideicomiso incorporated under Law 17.703 Oriental Republic of Uruguay enacted on October 27, 2003.
- Underlying Asset: 20% Shareholding of SOUTHLAND 360 (Bahamas), 100% owner of Southland 360 S.A.S. (Uruguay).
- Offering Size: USD 2.500.000.- in 100 Memberships of USD 25.000.- each
- Maturity: 2033
- Projected Annual Yield: 18,16 %
- Membership Fee: USD 25.000.-.
- Entry fee (per Membership): USD 1.250 (expenses and tax incl.)
- Projected Average Annual Cash Flow per Membership: USD 6.589.-
- Fiduciary Agent: CSC Servicios Fiduciarios S.A.S. (Uruguay)
- Legal Advisors: Cibils & Soto Consultores (Uruguay)
- Structuring Advisors: JP Advisory Ltd. (Bahamas)
- Accounting and Tax Advisors: SPV Asesores Corporativos (Uruguay)
- Southland 360 Auditors: DFG Dauber/Ferrari/Grasso Contadores, Abogados (Uruguay)
- Disclosure: SPT will provide the members with all relevant information and disclosures regarding the subscription, including but not limited to, risks, potential returns, and fees.
- Governing Law: Laws of Eastern Republic of Uruguay (República Oriental de Uruguay).

SOUTHLAND360⁺

Southland 360 is the underlying business of Southland Partners Trust.

SOUTHLAND360 is a niche advisory firm with a unique business model:

Through its established Uruguay and Bahamas based team of lawyers, accountants and agronomists, it provides the first 'all comprehensive' consulting service to wealthy investors around the world, seeking to purchase farmland and agricultural properties in Uruguay.

It is qualified to offer inhouse specialist services in all relevant sectors relating to farmland purchases, from local and international legal and tax aspects to identifying and selecting the most appropriate properties as well as providing a 'turn-key', all-inclusive management service.



Uruguay:
Your Future.

FINANCIAL AND EARNINGS EVALUATION AND PROJECTIONS

Southland 360 Ltd
Suite B6, East Bay Street Centre, East Bay Street
P.O.Box N-168
Nassau
The Bahamas

The Directors:

Gentlemen,

We have examined the projected income fund flows related to the activity of Southland 360 Ltd. (BAH) and its subsidiaries related to its regular operations as a company with International Auditing Standards (reasonableness of the assumptions used) applicable to the examination of prospective financial information.

The projected information has been prepared to have a reference framework for the valuation of the business as well as to projected future flows of dividends that the ongoing business could provide to external investors, in particular Southland Partners Trust, an Uruguayan registered Trust (Fideicomiso), owner of 20% of the equity of Southland 360 Ltd. The projected income fund flows have been prepared on the basis of a set of hypothetical assumptions about possible future events, therefore, they should not be used for purposes other than those mentioned above.

Based on our analysis, no elements have emerged that could question the reasonableness of the assumptions used. There is a possibility that real results could differ from the budgets as the anticipated events may not occur and the variation may be material.
Montevideo, February 29, 2024.

Cr. Juan Francisco Grasso


Cr. JUAN Fco. GRASSO
C.P. 70.950



SOUTHLAND360⁺

PROJECTED PROFIT AND LOSS STATEMENTS AND PRESENT VALUE CALCULATIONS

Expressed in US dollars

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Total Operating Income	1.054.000	1.685.000	2.784.000	3.008.000	3.232.000	3.456.000	3.680.000	3.904.000	4.128.000	4.352.000
Total Operating Expenses	177.400	208.940	251.914	289.003	334.669	389.519	434.945	471.714	492.253	514.846
Net Profit	876.600	1.476.060	2.532.086	2.718.997	2.897.331	3.066.481	3.245.055	3.432.286	3.635.747	3.837.154
Reserve for SPT Investors Capital repayment	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Net Profit before taxes	626.600	1.226.060	2.282.086	2.468.997	2.647.331	2.816.481	2.995.055	3.182.286	3.385.747	3.587.154
Effective Income Taxes: IRAE	62.660	122.606	228.209	246.900	264.733	281.648	299.505	318.229	338.575	358.715
Net Profit after taxes	563.940	1.103.454	2.053.877	2.222.097	2.382.598	2.534.833	2.695.549	2.864.058	3.047.172	3.228.438
(*) IRNR/IRPF over Dist. Profit	16.918	36.782	61.616	66.663	71.478	76.045	80.866	85.922	91.415	96.853
Proj. Cash Flow for shareholders	547.022	1.070.350	1.992.261	2.155.434	2.311.120	2.458.788	2.614.683	2.778.136	2.955.757	3.131.585
Perpetuity calculation										24.990.930
Proj. Cash flow for NPV calculation	547.022	1.070.350	1.992.261	2.155.434	2.311.120	2.458.788	2.614.683	2.778.136	2.955.757	28.122.515
NPV CALCULATION	16.758.486									

(*) Tax over dividends distribution in Uruguay applies only on taxed income. As an assumption, it is considered that the effective IRNR over income is 3%, instead of 7% because only SL360 (Uruguay) income is taxed. Income received by Southland360 (Bahamas) is tax-free under the current Bahamian tax regime.



SOUTHLAND PARTNERS TRUST

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WELCOME TO SOUTHLAND PARTNERS TRUST PROPOSAL SUMMARY

The Trust will offer its Members for as little as \$25,000 a participation in the entire revenue stream of the Southland360 operations.

The Trust is a Uruguayan registered legal entity, managed, administrated, and supervised by 3 independent firms of Notaries, Lawyers, and Accountants.

Returns are based on a conservative valuation of projected earnings contained in an independent auditor's valuation available to all Members.

Subscribers will become Members in the Trust, an exclusive Membership Club, limited to 100 Members only.

The Trust receives an annual payout of 20% of all Southland360 revenues and each Member is entitled to an equal 100th share of the revenues.

Members are expected to receive for their subscription, an indicative 18,16% return through annual payments over a period of ten years.





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SOUTHLAND PARTNERS TRUST (S.P.T.)

SOUTHLAND PARTNERS TRUST (SPT) is a membership club structured in the form of a Fideicomiso (Trust) established under Law 17.703 in the Oriental Republic of Uruguay. The only asset of the Trust is a 20% of the shareholding of Southland 360 Ltd. (Bahamas), which owns 100% of Southland 360 SAS (Uruguay).

SOUTHLAND PARTNERS TRUST is made up of a total of 500 'tickets' of USD 5,000 each which will be offered in 100 memberships of USD 25,000 each (5 tickets of USD 5,000).

The trust will be limited to a maximum of 500 tickets. Through its shareholding in Southland360 Ltd (Bahamas), which incorporates Southland360 (Uruguay), each of the 100 memberships, by virtue of their participation as beneficiaries in SPT, own 0.2% of the shares of SL360 (Bahamas). The SPT member automatically acquires the right to receive repayment of his invested capital in 10 successive annual payments of USD 2,500 in addition to his projected revenue share. This right is unalienable and stipulated in the terms and conditions of a specific Shareholders' Agreement signed between all shareholders of Southland360 Ltd (Bahamas) and the Trustee representing the Members and Beneficiaries of SPT. As per the Shareholders Agreement, 100% of the net profits of each financial year shall be distributed to all shareholders with 20% to be paid to SPT, within 120 days following each annual fiscal closing.

SOUTHLAND PARTNERS TRUST INCOME AND MEMBERSHIP FEE RESTITUTION

Southland Partners Trust income is made up of the annual dividend distributions of SOUTHLAND360 LTD as well as an annual 10% repayment of the original Membership fee.

The restitution of the Membership fee is regulated by means of the aforementioned Shareholder's agreement and is intended to repay 10% of the Membership fee per year as long as Southland360 generates the necessary profits to cover said repayment. If the annual payment of said 10% is not covered in any of the financial years during the life of SPT, said payment will not be accumulated for the following year.

TAX REGIME

The Fideicomiso "SOUTHLAND PARTNERS TRUST" operates as a holding structure that owns 20% of SOUTHLAND 360 Ltd (Bahamas) as its only asset. Southland360 Ltd. (Bahamas) and Southland360 (Uruguay) pay the corresponding taxes of their respective activity and business, if and where applicable. As an assumption, it is considered that any income received by Southland360 (Bahamas) is tax-free under the current Bahamian tax regime, and that Southland360 (Uruguay) will be subject to an income tax (IRAE) of 25% of net profit considering all income obtained from the company generated in Uruguay.

Additionally, taxed income distributed from the Uruguayan corporation will be taxed with a 7% of IRNR (income tax over benefits obtained in Uruguay by foreign fiscal residents).



SOUTHLAND PARTNERS TRUST

MEMBERSHIP THAT MAKES YOU MONEY

"SOUTHLAND PARTNERS TRUST" PROJECTED NET INCOME CASH FLOWS PER MEMBERSHIP

Expressed in US dollars	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	ACCUMULATED
Membership cost	-25.000											
Entry Fee	-1.250											
Total acquisition costs	(26.250)											
Income from dividends		1.094	2.141	3.985	4.311	4.622	4.918	5.229	5.556	5.912	6.263	
Total Gross Income		1.094	2.141	3.985	4.311	4.622	4.918	5.229	5.556	5.912	6.263	44.030
Total Annual Expenses per Membership		(314)	(314)	(314)	(314)	(314)	(314)	(314)	(314)	(314)	(314)	(3.138)
Net Profit before taxes		780	1.827	3.671	3.997	4.308	4.604	4.916	5.242	5.598	5.949	40.892
(**) Income Tax over Income		0	0	0	0	0	0	0	0	0	0	
Net Profit after taxes		780	1.827	3.671	3.997	4.308	4.604	4.916	5.242	5.598	5.949	40.892
IRNR/IRPF over Dist. Profit		0	0	0	0	0	0	0	0	0	0	
Return of Capital (10% annual amortization)		2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	25.000
Projected Annual Cash Flow per Membership	(26.250)	3.280	4.327	6.171	6.497	6.808	7.104	7.416	7.742	8.098	8.449	65.892
Internal Rate of Return (IRR)	18,16%	<p>(*) VAT over hired services is considered an expense due to no VAT taxed incomes to deduce</p> <p>(**) SP Trust is a Uruguayan Fideicomiso incorporated under the Law 17.703 enacted on 27 october 2003. SPT's unique asset is 20% of the shareholding of SL360 (BAH), owner of SL360 (URU). The Group corporations have already been charged with the corresponding income taxes on their activities. As a result, the dividends received by SP Trust have already paid their taxes on the head of the company that has generated the profits.</p>										

WHY BECOME A MEMBER?

SPT's underlying business, the Southland360 Group agricultural advisory, (www.southland360.com) focuses on providing HNWI and UHNWI as well as Family Offices and Pension Funds around the world unique access to own and manage some of the world's prime farming operations; a fast growing sector, poised to generate significant and sustainable long-term returns for the Group and its shareholders through its unique fee model, benefiting from skyrocketing demand in this particular investment category. SPT and its Members may therefore count on:

- A safe, tangible underlying business in eco-friendly farming and agricultural operations.
- Farming is uncorrelated to traditional financial markets, protected from volatility and geo-political crises and provides a safe-harbor during turbulent times.
- Uruguay is the 'Switzerland of South America', boasting a stable democracy and no capital controls. On Transparency International's 2022 Corruption Perceptions Index, Uruguay scored 74 on a scale from 0 ("highly corrupt") to 100 ("very clean").
- Steady and predictable income stream driven by strong global demand and rising agricultural commodity prices due to increased global food demand.
- Operations management, supervision, and controls assured through an internationally renowned team of highly knowledgeable and licensed professionals, comprising lawyers, notaries, certified public accountants, and licensed agronomist with over 80 years of combined experience.
- Substantial 25% discount of Membership fee to underlying Southland360 asset (Each of the 100 Memberships has an underlying value of US\$ 33.537 representing a US\$ 33.537.697 Net Present Value of Southland360 as per the audited financial projections).

YOUR EXCLUSIVE MEMBERSHIP BENEFITS AND PERKS

SPT Membership fees are aimed to funding a global business development strategy for Southland360 through a series of exclusive events in conjunction with major, recognizable luxury brands, designed to attract HNW clients from all corners of the world.

These selected events will be accessible by special invitation to all SPT Members, creating a unique environment and opportunity to access and participate at VIP functions. As special guests an unrepeatable chance to mingle with celebrities, billionaires, and industry titans at:

Golf and Polo Tournaments such as <https://www.polo-gstaad.ch/> and <https://www.guardspoloclub.com/>



Formula One and Classic Car events such as: Goodwood Revival, <https://www.goodwood.com/motorsport/goodwood-revival/> Pebble Beach Concours <https://pebblebeachconcours.net/> LeMans Classic <https://www.lemansclassic.com/?lang=fr> Monaco Formula One <https://www.formula1.com/en/racing/2024/Monaco.html>



Functions co-hosted by Private Jet Charter groups, such as Vista Jet and NetJets <https://whatsupmonterey.com/events/monterey-car-week/monterey-jet-center-auktion/2264>



Yachting events such as the Rolex Sardinia Cup, America's Cup <https://newsroom.rolex.com/world-of-rolex/rolex-and-sports/rolex-and-yachting/maxi-yacht-rolex-cup/maxi-yacht-rolex-cup-2023>



Dinners at Private Member Clubs in London, such as Annabel's, Arts Club and their counterparts in New York, Dubai and the Far East <https://annabels.co.uk/>

Access to private client events globally for major luxury brands such as Rolls Royce, Ferrari, and Bugatti, Concours Villa d'Este in Como, Italy: <https://www.concorsodeleganzavilladeste.com/>





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The present document is neither an offer nor a solicitation for the sale of any instrument which could be deemed to be an investment or a financial instrument. Southland Partners Trust is a private membership club organized as a "fideicomiso" under the laws of Uruguay with a limited amount of 100 memberships.

This presentation contains confidential information prepared on the basis of information supplied by Southland 360 and Southland Partners Trust and is being delivered to a limited number of parties solely for the purpose of communicating the company's activity and situation. This document contains forward-looking statements and fund flows based on our current beliefs, expectations and projections about future events and financial trends affecting our business. Many important factors, in addition to those discussed elsewhere herein, could cause our projections to differ materially from those expressed or implied in the informations presented in this document, including, among other things: general political, economic, social, demographic and business conditions. Prospective information, based on certain assumptions, speak only as of the date they were made, and we undertake no obligation to update publicly or to revise any forward-looking information after we distribute this document because of new information, future events or other factors. In light of these limitations, you should not place undue reliance on forward-looking information contained herein.