

Swiss Duty Free Diamonds (SDFD)

From the Mine to your Assets





Swiss Duty Free Diamonds: A Wealth Protection Solution

I. Presentation

1. Wealth Protection

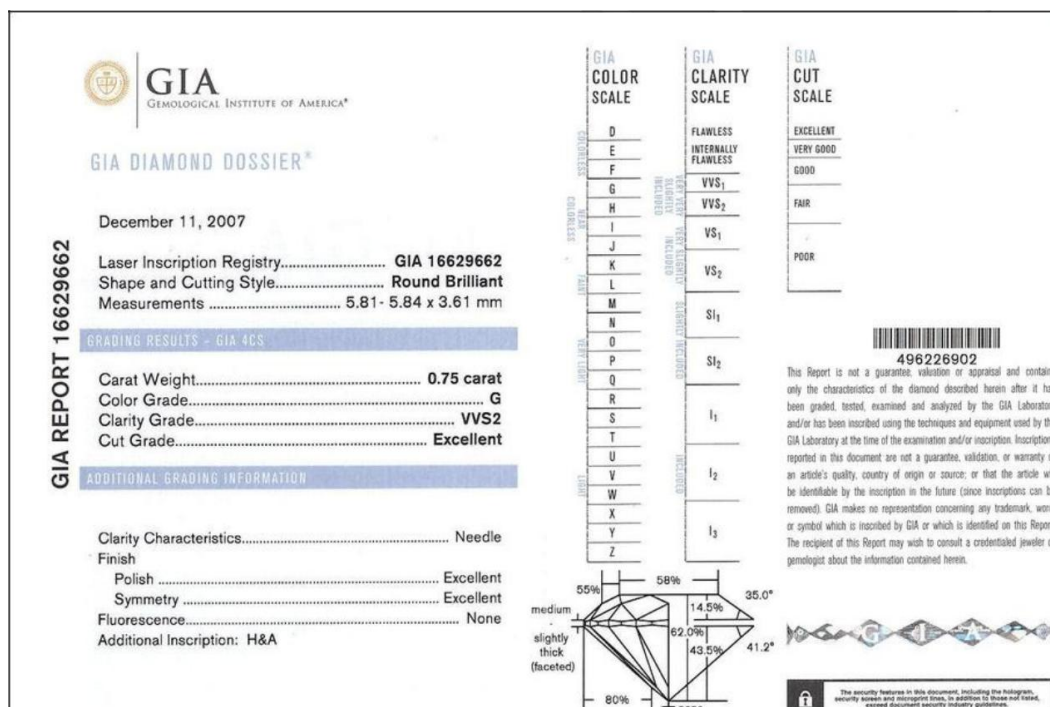
SDFD offers a unique and highly secure solution for the acquisition, storage and trading of Tax Free rough and polished diamonds.

2. Products and Services

a. Products

The product range includes rough and cut diamonds. SDFD commits to find the perfect product according to your needs and wants.

Our diamonds are high quality products. They are all requested cuts and sizes with a D to G color (highest used in the diamond trade), best purity from FL to VS (highest clarity grades used in the diamond trade) and attested by the most recognizable laboratory with the best certificates of the world: GIA Certificate (Gemology Institute of America) or HRD (Belgium Certificate).



b. Services

In partnership with the Geneva Airport Duty Free Zone, Swiss Duty Free Diamonds is specialized in the tax-free diamonds acquisition, storage and trading. The Geneva Tax Free Ports is a free trade zone offering full confidentiality, maximum security and private exchange market exempted from taxes.

Swiss Duty Free Diamonds can provide the following services:

- Adapted storage
- Personal safe
- Transportation
- Logistics
- Insurance and preferential rates
- Customs formalities

3. Pricing, Fees and Management Services

a. Pricing

Swiss Duty Free Diamonds provides tax-free diamonds in its own name and on behalf of its customers at the Wholesale Diamond Official Spot Price. The Rapaport Exchange Price list is known as the only official standardized exchange quotation for diamond trade and diamond industry (up to 50% of usual public prices excluding Taxes).

This pricing system does not include diamonds handling, insurances and shipping costs.

Swiss Duty Free Diamonds accepts credit cards and cash with a no limit amount for both means of payments.

b. Fees

A single 1% flat fee is charged over the spot price by the Swiss Tax Free Diamonds for each customer acquisition or sale.

c. Management Services

Management services are customized according to the client needs and expectations:

- Segregated storage
- Custody
- Deliveries
- High secure vault storage in the Geneva Tax Free Ports or other official airport tax free zones in the world
- Full insurance coverage
- Issuance of a warehouse receipt
- Issuance of a certificate of ownership
- Yearly statements

4. Added Value and Benefits

a. Accessibility

Diamonds are the smallest size materials with the highest attested value. Up to 1 hundred million could fit in a single pocket.

Upon request, the diamonds can be delivered to Geneva Airport duty free zone or any other airport duty free zone in the world.

b. Tangible Property and Segregated Storage

Each customer is the sole owner of its tax free diamond.

The tax free diamonds are the tangible property of our customers and are stored in one of the safest places in the world.

The serial number of each diamond certificate is registered and exclusively attributed to the customer throughout the storage period.

Tax free diamonds are not held as a liability to a bank or a broker and remains available at all time for the customer.

c. Security

The tax free diamonds can be stored in the Tax Free Ports, which is one of the safest tax free zones in the world, offering the higher standards of safety and security.

To allow a stringent security, systems are implemented such as electronic monitoring of the staff, clients and valuable, as well as biometric identification and armed guards.

d. Insurances

Upon customer request, tax free diamonds can be insured at market value to reassure the client in case of burglary, theft, explosion, earthquake, fire, and water damage.

e. Geneva Tax Free Ports

The city of Geneva has been a hub of European trade for centuries. Aware of this potential, the government from Geneva has decided during the 19th century to set up a revolutionary warehousing concept, allowing unlimited storage of goods under customs surveillance while granting exemption from taxes and duty payment.

Once known as a basic commodity storage, the Geneva Free Ports has in the recent years changed its business model to become one of the world's most prominent storage facilities exempted from taxes.

Trading and deposit of Swiss tax free diamonds are carried out within the Geneva Tax Free Ports.

The Geneva Tax Free Ports provides a private exchange market where trading and deposits of Swiss Duty Free diamonds are exempted of taxes and duty payments.

f. Confidentiality

Your security is our priority: Swiss Duty Free Diamonds administration guarantees an absolute confidentiality and a maximum protection of the customer's privacy.

g. Security and Direct Access

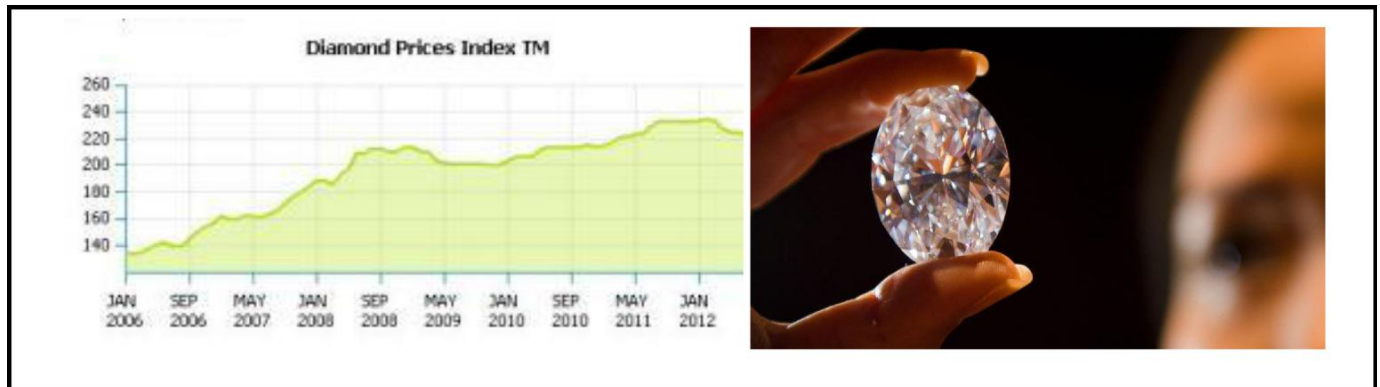
During the last 50 years, the Geneva Airport Tax Free Ports operates with the latest security technology, allowing optimal protection and control.

Swiss Duty Free Diamonds customers are granted total access 7 days a week upon a 24 hours notice and are entitled to direct access to their assets in the Duty Free Zone.

h. Investing in Swiss Tax Free Diamonds

“In an environment of monetary debasement, when cash lose rapidly its purchasing power, all goods, services and assets become currencies.”

During this period, investors and savers realize that the only way to protect their purchasing power is to move away from paper assets. Swiss Duty Free Diamonds are then becoming the ultimate alternative in currency and transport allowing full flexibility worldwide.



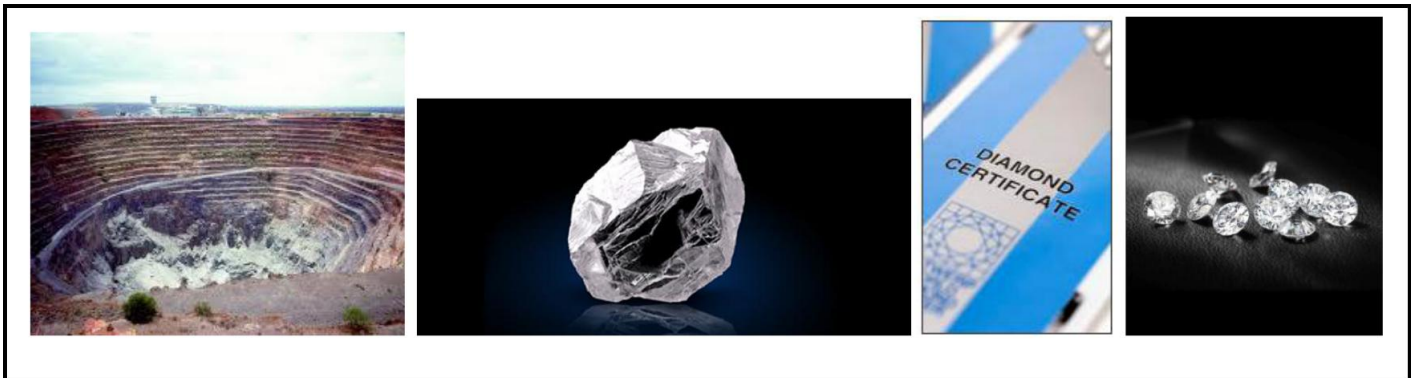
II. Process

1. Operational Process

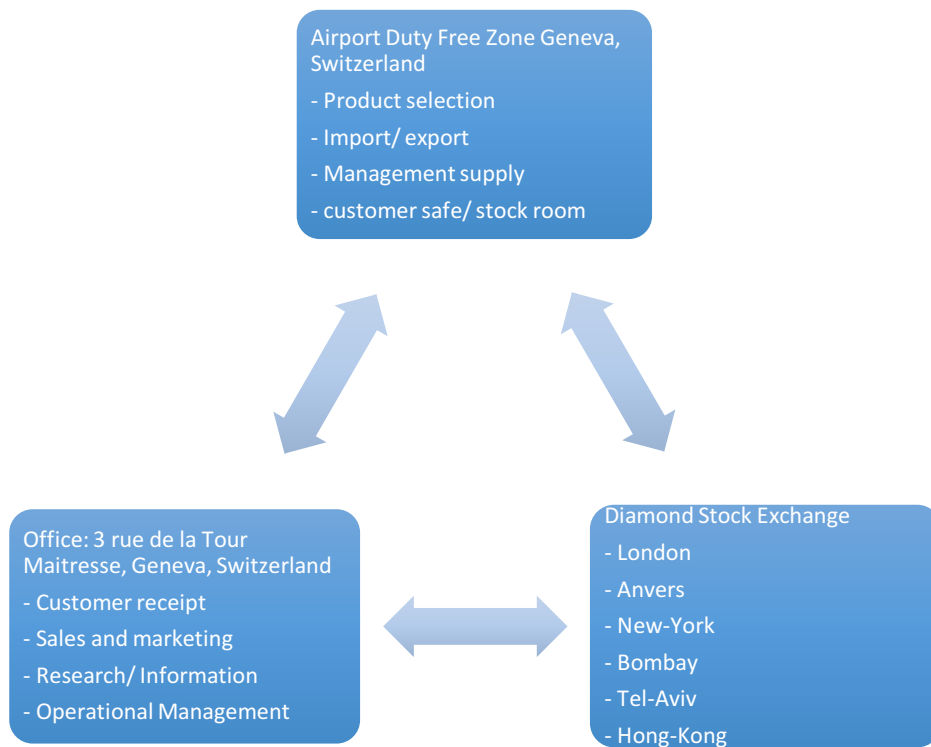
Swiss Duty Free Diamonds central office will submit best certified or rough diamonds according to each customer's budget within 10 open days. The diamonds' price will correspond to the market price.

The operational process will be run as the following:

- The customer will be given time to evaluate and compare Swiss Duty Free Diamonds' offer.
- Once the customer chooses Swiss Duty Free Diamonds as the best possible tax free offer available on the market, he will order the stone(s) and will issue a 50% down payment (balance will be settled at the stone delivery) or a bank warranty (release at the stone delivery).
- The customer will then receive a SDFD ownership certificate, the selected laboratory certificate, a certified invoice with the market value and a warehouse issuance (the sale will be tax free).
- The customer will choose if the stone(s) should be stocked in SDFD Geneva tax free zone or delivered in Geneva Airport duty free zone.
- The customer will choose whether he will order the stone(s) under his name or under a company's name.
- Upon request and at the occasion of a future departure to any foreign country, the customer can retrieve the stone(s) at his convenience in the Airport Duty Free Zone.



2. Organizational Chart



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