SILVEIRA LIVESTOCK

INVERSION IN LIVESTOCK

Supported by EUMERA GmbH

Executive Summary

Product:	Silveira Livestock
Business Structure:	Management Trust
Purpose:	Investment in cattle production projects. Including breeding, rearing, and fattening of beef and cattle
Trustee/Administrator:	Comprehensive business management carried out by SILVEIRA
Settlors (Trustors):	Investors contributing capital or cattle
Beneficiariaries:	Investor Settlors

Executive Summary

Minimum Investment Period:	24 months
Expected Return (Variable):	• Realistic: 8% p.a. • Pessimistic: 6% p.a. • Optimistic: 10% p.a.
Benefit Payment:	October of each year
Reinvestment:	Option available for annual benefits
Capital Recovery:	After 24 months from entry into the investment
Legal Security:	Autonomous estate, Trust governed by Law No. 17,703
Information:	Annual reports, financial statements, and balance sheets
Governance:	Assembly of Beneficiaries, voting rights, and transparency.
Jurisdiction:	Montevideo– Dispute resolution through mediation or ordinary courts

Terms & Conditions

Purpose of the Trust – Investment Plan

The primary purpose of the trust is to invest in the livestock value chain, from production to commercialization, using investor contributions (settlors), with professional management and a long-term profitability approach, under a contract regulated by Law No. 17,703.

Terms & Conditions

Type of Trust:	Private Management Trust for investment purposes.
Recommended Investment Period:	Two years or longer.
Contributions:	Made in USD or in cattle, through a Subscription Request. Participation is proportional to the contributed amount.
Economic Benefit:	• Calculated annually (fiscal year closes on June 30 each year). • Paid in October of each year (if there is liquid and realized profit). • Option to reinvest benefits as a new contribution.
Accountability:	• Annual management report and financial statements. • Individual settlements in case of early withdrawal. • All information provided in writing and via email. • “Open-book” business management. • Investors may monitor business operations and management. • Audited financial statements.

Terms & Conditions

Trust Estate:

The trust assets constitute an autonomous estate, protected from seizures or liabilities of the trustee or investors.

Early Withdrawal:

- Minimum investment period: 24 months from contribution
- Withdrawal allowed every 24 months with 6 months' prior notice
- Extraordinary withdrawal may be authorized by the trustee, subject to fund availability

Governance:

- Assembly of Beneficiaries convened by the trustee
- Decisions adopted by ordinary majority, except in special cases
- Right of first refusal applies to the transfer of participation units

Jurisdiction and Dispute Resolution:

Mediation as the first instance. If no agreement is reached, jurisdiction lies with the courts of Montevideo.

Confidentiality:

Settlors and beneficiaries must maintain absolute confidentiality regarding all trust information and operations.

How is this business structured?

Advantages of the Legal Structure

The business is structured through a **Management Trust Agreement** governed by Law No. 17,703.

What Is a Management Trust?
Under Law No. 17,703, a management trust is a contract whereby one or more persons (settlors) transfer certain assets, rights, or funds to another party (the trustee), who administers them for a specific purpose, for the benefit of one or more beneficiaries.
The trustee must act in accordance with the contract and does not acquire ownership of the assets, but manages them on behalf of the trust. The trust constitutes a separate estate, distinct from the assets of the trustee and the settlor.

SILVEIRA INVERSIONES

Robust Legal Framework
- Governed by Law No. 17,703 in Uruguay.
- Widely used and recognized by the financial, agricultural, and real estate sectors.

Transparent Management
- Periodic reports on business evolution: purchases, sales, inventory, results, etc.
- Option to include external audits.
- The trust has its own bank account and official DICOSE identification numbers.

Characteristics of the Management Trust

Passive Participation
- Investors do not need operational involvement or livestock expertise.
- Participation in profits without engagement in day-to-day or technical management.

Trustee Administrator
- Responsible for administering the trust.
- Ensures compliance with contractual terms and accountability to beneficiaries.
- Provides credibility and professionalism to the structure.

Patrimonio Autónomo
- Assets (capital, livestock, etc.) belong exclusively to the trust.
- Protected against seizures, bankruptcies, or personal liabilities of any party.

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Sustainability and Long-Term Value Creation

Investment in livestock through Silveira Inversiones is developed under a responsible production framework, focused on preserving natural resources, fostering rural social development, and ensuring transparency in management.

Our model combines financial returns with a long-term vision based on environmental, social, and governance best practices.

Enviornmental Commitment

Uruguay has a mandatory individual cattle traceability system, internationally recognized, ensuring transparency, sanitary control, and full monitoring of each animal from origin to commercialization.
The production approach seeks continuous improvement in efficiency per hectare, optimizing the balance between output and natural resource use.

The production system is predominantly based on extensive pasture-based models, typical of Uruguay, prioritizing:

- Sustainable soil and permanent pasture management
- Planned rotation to prevent degradation and overgrazing.
- Efficient and responsible water use.
- Conservation of natural areas within production units
- Strict compliance with current environmental regulations.

Social Impact & Rural Development

Livestock activity directly contributes to regional economic development through:

- Creation of formal rural employment.
- Engagement with local suppliers and service providers.
- Professionalization of agricultural management
- Contribution to regional economic dynamism

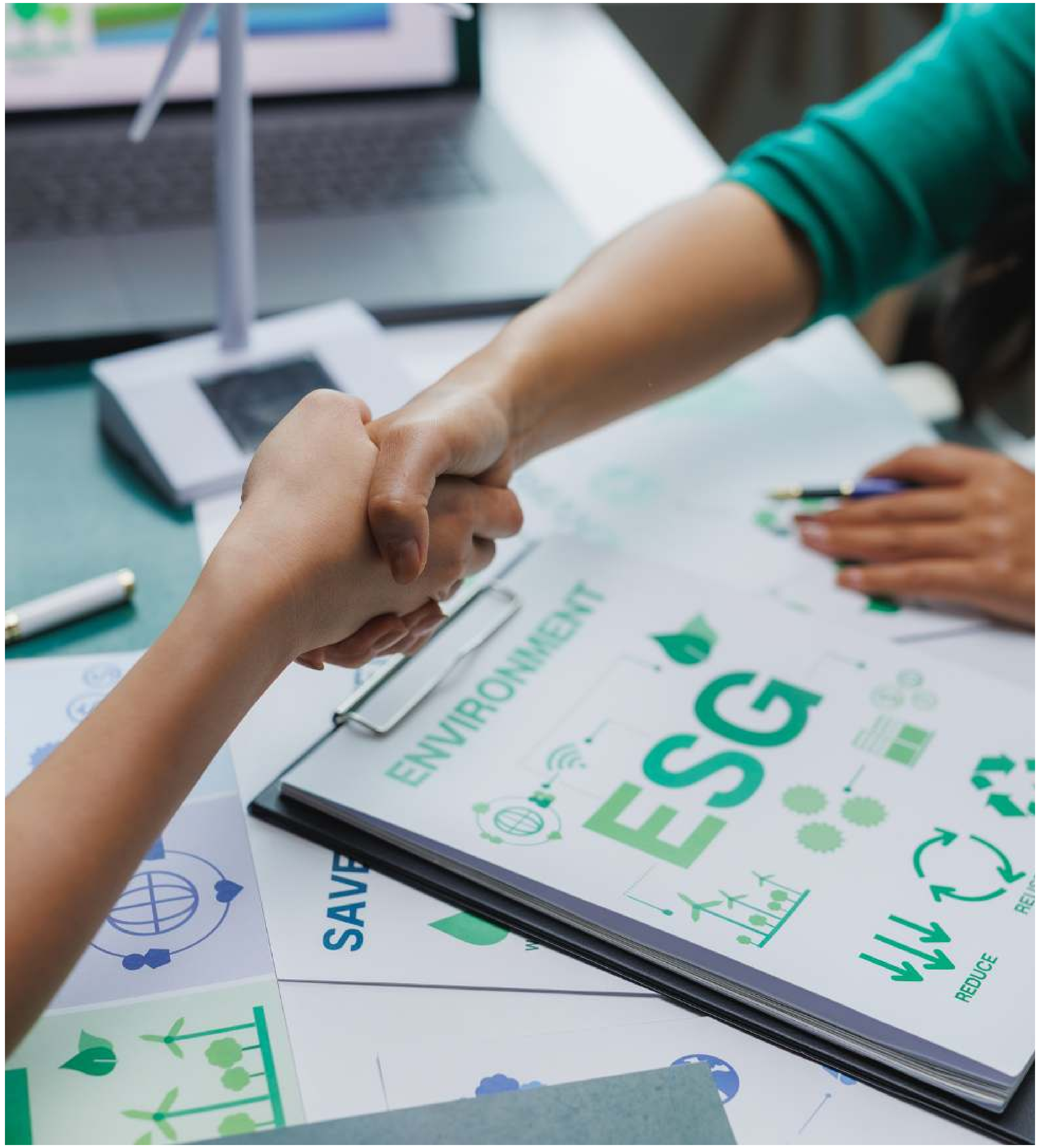
The investment seeks not only financial results, but also the sustainability of the rural communities where operations take place.

Gobernante & Transparency

The business operates under a Management Trust regulated by Law No. 17.703, guaranteeing:

- Autonomous estate separated from all parties.
- Periodic management and performance reports.
- Possibility of external audits.
- Formal accountability to beneficiaries.

This legal framework provides security, predictability, and transparency in asset management.



Uruguay as a Sustainable Investment Platform

Uruguay offers an institutional and productive environment aligned with international standards:

- Political stability and legal certainty.
- Strong investment legal framework.
- Nationwide mandatory livestock traceability system.
- High share of electricity generation from renewable sources.
- International sanitary recognition of its agricultural production.

The combination of a reliable country, a real asset, and a professional operator enables the structuring of long-term, responsible investments.

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WWW.SILVEIRAINVERSIONES.COM.UY

For further queries on inversion opportunities, please contact office@EUMERA.eu