

The impressive economic returns of investing in plant and grow walnut trees.



Investors can now earn the returns of an owner-operator without the need to dedicate themselves full-time. For the first time, investors can now acquire land to plant and grow walnut trees under the managent of a expert company.

When you invest in one of our walnut tree growing projects, we not only plant the walnut trees, but we also provide ongoing care month after month to ensure that the trees will grow and thrive year after year.



We welcome clients from all around the world to participate in establishing modern high-yielding walnut plantations.

Anyone can be a walnut grower with WALNUT INVESTMENTS's walnut tree investment program - we offer program participants an incredible opportunity to help the environment and earn a consistent return on investment!

By investing in walnut trees farming you are doing something great for the environment and you will get paid for it!

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Introduction

Why walnuts?

First of all, let's get to know a little about the crop itself. The walnut is a tree that is grown for its tasty nuts, which are highly prized. Walnuts are part of traditional cuisine in some parts of the world, but they have become fashionable with the growing popularity of organic foods in recent decades. In fact, it is one of the healthiest foods available.

Low entry cost

With our program you acquire and own the land. One tree is planted for each 40 m² of land. Your investmen corresponds to the cost of purchasing the property (between 1,50/4,00 euros/m² depending of location and facilities), the cost of purchasing the 2-year-old grafted Chandler walnut seedlings, land preparation and planting the trees. After the plantation is established, our agricultural experts care for, nurture and monitor the walnut trees to ensure longevity and maximize future profits. The maintenance cost of a walnut tree is about 20 euros per year. After the first few years (usually 2), this amount will be covered by the tree's nut production.

High profitability

When the trees start producing nuts, you will receive the profit from the sale of the nuts, year after year.

How long does it take a walnut tree to start producing walnuts?

In a well-managed plantation it can take 4-6 years, but it depends on the climate. Even the most experienced growers cannot control the weather. If there are no severe weather phenomena in the first years of a walnut tree's life, it will start producing in 4 years. In our case 2 years, because we plant trees that are already 2 years old planted in pots in the nursery. After a tree starts producing its first crops, it will take another 4 years to reach maturity and reach its maximum production. This is a special time in the life of a walnut tree, as each new crop can double or triple the production of the previous one.

In 5-7 years, the new tree will have reached its maximum production and will provide a lifetime of production for its owner.

Severe weather events (drought, sunburn, night frost, hail, etc.) will reduce the yield of a mature walnut tree, but can damage or even kill a young tree.

Trees that fail, for whatever reason, will be replaced. An agricultural insurance will be take to cover losses caused by natural phenomena.

Why walnuts, why not almonds, pecans, etc.?

Walnuts are the main tree nut consumed in rapidly developing middle-income countries (especially China), with a market share of 27%. In the last 10 years, world nut consumption has grown by more than 50%, about 5 times the growth rate of the world population. Almond, for example, is similarly priced, but produces less than half as much as pecan per acre/hectare, making it much less profitable in the long run than a mature pecan tree.

Pecan has a higher price, but can only be marketed in North America, where the United States and Mexico account for more than 85% of world consumption, leaving growers at the mercy of U.S. and Mexican trade policy.

In contrast, walnut enjoys large markets in Europe, Asia, the Middle East and North and South America. No single country accounts for more than 40% of walnut consumption, protecting growers from the effects of tariffs and trade disputes.

Why grow walnut trees in Asturias, Spain?

The climate of Asturias is ideal for nut production. Walnut trees need between 700 and 1300 hours of temperatures below 7°C (45°F) to reach their maximum potential. With an average of 1300 hours over the last decade, even future climate change leaves Asturias as a prime location for planting walnut trees.

Asturias also has an abundant water supply. With abundant rivers and aquifers, walnut growers in Asturias have ample access to the large quantities of water needed for a walnut plantation.

Is it profitable to grow walnut trees?

Yes, mature walnut trees can be very profitable. A one-acre plot of walnut trees can generate up to \$12,000 per year (\$24,000 per Ha). Compare that to the typical profit of \$300 per acre (\$700 per Ha) from growing corn or soybeans. The difference is exponential.

Why don't all farmers grow walnuts if they are so much more profitable?

Not everyone can afford to wait. Walnut plantations take a long time to become profitable and most farmers need to earn income every year.

A plantation owner must be very well capitalized and willing to work for years before finally seeing the fruits of his labor. Most farmers and investors want to make a profit this year, they are not willing to wait.

What does it mean to you to invest in walnut trees?

- You are investing within a well planned agricultural project, which includes access to wells, electricity and a modern drip irrigation system.
- The walnut trees are planted and grown under the supervision of a professional team of agronomists with decades of experience growing walnut trees.
- Working with grafted plants guarantees a stable and constant production over time of between 20 and 30 kilos of fruit per tree.
- Any tree that fails for whatever reason is replaced.
- You are involved in the walnut farming business without need to dedicate yourself to buy material or supervisate the day-to-day running of the business. Maintenance costs after the 2nd year will be cover normally by the profits from the sale of the walnut tree production. In fact, maintenance costs are budgeted at only 20 euros per tree/year.
- We plant 300 walnut trees per hectare. At harvest time, the production of the walnut trees is sold and after deducing the 10% management fee you will receive the 100% profit of your walnut trees plantation.
- Do you need to sell your land? You can sell it at any time. The value of a land with walnut trees increases every year. A mature walnut tree plantation is worth 3 to 5 times what it costs to plant a new one.

Investment security

Risk mitigation.

Your investment is guaranteed by land that increases in value as the walnut trees grow.

Agricultural insurance

In case of force majeure, as an additional line of defense against unforeseen circumstances, an insurance company will cover the losses incurred. The indemnities paid by the insurance will be used to restore the farm.

The Chandler Walnut



The Chandler walnut was obtained through a breeding program in California. It has a later bud break after April 15. The nut is large and the kernel is very light. Ripening is in early October; it is currently one of the most widely planted varieties. Chandler nut is very fruitful on lateral buds. It is extremely vigorous and therefore should be pruned to avoid shoots with a narrow crotch angle (branches angled less than 45 degrees). Chandler has fewer pest problems than other varieties.

Life cycle of the Chandler walnut tree

<u>Years 1 and 2</u> - In the first two years the tree develops in a pot in a nursery. During this time the tree reaches a height of between 1.50 m. and 1.80 m.

<u>Years 3 and 4</u> - Planting. The walnut trees are moved to the ground and grow larger and larger. Although they are already capable of producing nuts, we prevent them from doing so in order to develop their root system (ensuring maximum future yield).

<u>Years 5 and 6</u> - Development. Your walnut trees have developed enough to start producing in earnest. In this period, you can expect to recoup all of your initial investment.

<u>Years 7 and successive</u> - The Golden Years. Your walnut trees have reached maturity and are producing 25 to 40 kilos per year. All you have to do is reap the benefits.

Cultivation areas

The Chandler trees need 700 to 1000 hours of chilling per season. Suitable chilling temperature is 0°C to 7°C. However, freezing temperatures are undesirable and can be harmful. Chandler walnuts are harvested in late autumn. In Asturias the areas near the coast meet the perfect conditions for the cultivation of walnut trees.

The climate of Asturias is ideal for nut production. With an average of 1,300 hours of cold in the last decade, even future climate change leaves Asturias as a privileged place for planting walnut trees.

Soils

Chandler walnut is a tree that adapts very well to very different soils although it prefers deep, permeable, loose soils with good fertility. Drainage will be determined by subsoils formed by fissured limestone, boulders, etc. For good water retention, soils with an organic matter content between 1.2 and 2% and 18-25% clay are required. Walnut grows in soils with a neutral pH (6.5-7.5).

Periodic weeding avoids the concurrence of spontaneous vegetation, maintains soil moisture and forces the roots to deepen. In young plantations it is common to use pieces of black plastic around the trunk in order to maintain humidity, eliminate the invasion of spontaneous vegetation and cause a faster and stronger sprouting because the plastic accelerates soil warming.

Walnut is very sensitive to deep tillage, so surface tillage should be light by cross-passing. In plantations in production it is possible to leave the soil with grass or to sow a crop such as vetch or broad beans, which will be buried later, thus obtaining a fertilizer that improves the soil structure, enriching it in organic matter and nitrogen. The areas at the foot of the trees are treated with residual herbicides, such as Simazine, after 3 years of age.

Water

Despite its hardiness, it is very sensitive to drought, being unsuitable for cultivation in rainfed and dry lands. For its cultivation to be possible, it needs a minimum rainfall of 700 mm, being 1,000-1,200 mm for intensive farms. If rainfall is insufficient or unevenly distributed, it will be necessary to resort to drip irrigation to achieve normal tree development and good nut production. Asturias has an abundant water supply. With countless rivers and aquifers originating in the Picos de Europa, walnut growers in Asturias have ample access to the large quantities of water needed for a walnut orchard.

Shells

Chandler shells are large, oval-shaped and smooth to the touch. Initially, Chandler shells are thin, but as the Chandler tree ages, the shells become stronger. It is important to note that regardless of the age of the tree, the shells have good seals that prevent accidental breakage. The shells average 13.2 grams.

Kernels

Chander nuts are prized by nut buyers around the world for their attractive light color, often described as "pearly". The kernels are of very high quality. they can be easily removed from the shell in perfect "butterfly" halves, which means that buyers who specialize in hand cracking will look for Chandler nuts.

Kernels average 6.5 grams, giving them a kernel-to-shell ratio of 49%. Chandler nuts also keep better than other varieties.

Pollination

The Chandler tree is self-pollinating, but commercial growers almost always use a pollinator to increase nut yield. Cisco, Franquette and Fernette are recommended pollinators.

Pruning

The objectives of pruning walnut trees are to control tree size, maintain vigor and production in fruiting branches, replace old, less productive branches with new ones, and remove dead, dry or poorly positioned branches to allow light to reach all parts of the tree. The best pruning season is the period from nut harvesting to leaf fall. In general, the purpose of pruning walnut trees is not to obtain fruits of greater caliber, but rather to achieve higher total volume productions and their maintenance over time.

- The first formation pruning. Pruning developing a central axis. The first four years the tree has to be formed.
- The second production pruning. The lateral branches are reduced to allow the tree to aerate.
- The third renewal pruning. As the walnut tree becomes an adult, the branches that are not very productive are pruned.
- The fourth control pruning. Best in winter, especially in December, prune the branches that grow poorly located.

Harvest

The nut falls from the tree under its own weight or by shaking it, for subsequent manual harvesting. This is a traditional system widely used in areas with irregular and small plantations, where it is not profitable to use mechanized harvesting. Harvesting is carried out from the end of September to the end of October and the nut should not be left on the ground for more than three days to avoid possible blackening of the shell.

Mechanized harvesting is typical of large producing areas. This harvesting system reduces the high labor costs of manual harvesting, which can sometimes reach 40-45% of total costs. In mechanized harvesting, devices such as mechanical shakers or vibrators are used to shake between 60 and 80 trees per hour, removing 90-95% of the nuts from the tree. The nuts fall onto a tarpaulin or mesh to facilitate their transport.

Post-harvest

After harvesting, the fruit undergoes a series of treatments that can be summarized as follows:

- Washing and shelling of the fruit: the kernels are separated from the nut by means of a shelling machine. The nut is washed under running water and then the twigs, stones, defective nuts, bark, etc. are removed.
- Drying: This process reduces the moisture content of the fruit from 30-45% to 12-15%. Drying can be natural by exposing the nuts to the sun or artificial by using a stream of hot air in dryers.
- Calibration: its objective is to obtain homogeneous batches of nuts, for which rotating cylinder calibrators are used.
- Bleaching: first and second quality walnuts are subjected after drying to surface bleaching by means of a bath in a solution of sodium hypochlorite. This gives the walnuts a more homogeneous and natural color, free of blackish stains.
- Storage: once dried, the nut can be stored in silos for 5-6 months at a temperature of 7 to 10°C.
- Packaging and sale: the nut is marketed in large bags of 25 or 50 kg or in small fractions of half-kilogram bags.

Commercialization

Commercial grades are established according to the percentage of edible kernels, kernel color and shell appearance. Walnuts are mostly marketed in shell (more than 80% of production).

The consumer prefers large-sized nuts (larger than 32 mm), tasty, well dried, with a moisture content of 10%, and healthy. Nut consumption is mainly focused on the Christmas period, which means that within a few days of being harvested, all the nuts are sold. The smaller walnuts are used for shelling, with the kernels going mainly to the confectionery industry.

Uses

Walnuts are the most oil-rich fruits known. The extracted oil has a sweet and pleasant taste. The by-products from the extraction are used for animal feed and as a base for chemical products in the manufacture of paints and enamels.

The medicine uses the leaves and coconuts in cooking as astringents, vermifuges and against jaundice. The roots, the bark and the coconut of the fruits are used in dyeing to obtain an indelible brown dye. The almonds contained in the shell are also eaten green and dried; they are used to compose emulsions, are part of jams, etc.. The coconuts are used to prepare nuecino, a liqueur that is said to have febrifuge properties.

The wood of the walnut is hard and homogeneous, of brown-grayish color, with dark veins; it is easy to work, it admits the polishing and is of excellent finish and very decorative, reason why it is very appreciated in cabinetmaking.

Nutritional value

Walnuts are one of the fruits with the highest iron content, which is easily assimilated due to the presence of vitamin C.

Nutritional value of walnuts per 100 g. of dry product					
Lipids (%)	66				
Proteins (%)	18				
Potasium (mg)	500				
Phosphorus (mg)	350				
Calcium (mg)	100				
Sodium (mg)	3				
Iron (mg)	3				
Calories (kcal)	678				
Vitamins: E, A, C, niacin, thiamine and riboflavin					



The astonishing profitability of investing in walnut trees farming.

Many like to think of investing as gambling. You carefully hedge your bets and cross your fingers hoping for the best. That may be true for certain types of investing. However, successful investing can be likened to an art form. It is something that requires precision, skill and being definitive.

As such, the investment decisions you make are largely a factor in the success of your business. Products that show a track record of consistent returns, and not necessarily promises of quick and ridiculous returns, are the way to go. Hence, our proposal focuses on one such product: Walnut tree farming.

Needless to say, walnut is an extraordinary investment.

The promise of consistent high long-term performance, coupled with low maintenance cost and market reliability, is a perfect combination. This study shows how investing in walnut trees can yield an average return of 26,15% of net income over the first 25-years, which may increase in successive years. This is the reason why walnut trees have been rated as a high promise retirement plan. It should be a natural choice for a prudent investor.



Example Project

Parres – Asturias – Spain

The land



The property is located in Parres, a municipality in the east of Asturias, a few kilometers from Cangas de Onis. It has more than 2 Ha (20.369 m2) with very good access and orientation. It has a tool shed of 23 m2 and it has electricity and water.





Value of the property: 35.000 Euros + Notary, registration and tax costs.

Walnut trees to be planted: 600



Economic study per ha

This study analyzes the cash flows, income and expenses, for a walnut farm of 300 walnut trees and general conditions of planting frame (7x6), climatology, soil, and specific water availability, using optimal practices and taking into account the possibility of frost and hail in some seasons.

It is intended to offer an orientation of the income and expenses of an investment in 300 walnut trees, using best practices, however, in agriculture there are many factors and specific cases that can alter these orientations. Planting 2 year old grafted trees, the parameters of growth and production of the plant are established in:

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1<sup>st</sup> year 0%
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2^d year 15%

3^d year 35%

4° year 70%

5° year 85%

6° year 100%

However, by following the best practices recommended by our specialists, this scale can be reduced and, in addition to entering into production in the 3rd year, the percentage of production can be increased in each of the years we have put. The study is presented for the first 25 years. The type of walnut tree is the Chandler variety.

Only when the plantation begins to produce walnuts, LT GROUP begin to take its 10% administration fee of the profit.

One year of total losses due to frost and three years with 50% losses due to hail have been taken into account. The production at 100% is set at 18 kg per tree, a very conservative figure (in full production a walnut tree

can produce 25 kg or more of walnuts). The selling price of the walnut is set at 4.00 €, increasing by 5% for each successive year period. Maintenance costs are calculated at €18.00 per tree per year for the first 2 years, with an increase of 5% per year thereafter.

In the expenses section, the following are included:

- Land acquisition: 20.000,00 Eur. + 10% (tax & registration costs)
- Pre-planting work: 8.000,00 Eur.
- Purchase of the plants: 6.000,00 Eur. (including 3% replacement)
- Transport & Planting work: 1.500,00 Eur.

Total Investment: 35.500.00

Always within ideal parameters and with the general characteristics that can occur in a walnut plantation. From the 2nd year on, the annual cash flows are positive and the initial investment begins to be recovered.

Breakdown of expenses and benefits before tax

Production	Kilogram	Income	Expenses	Profit	10% Adm	Net Profit
0	0	0	35500	-35500	0	-
0	0	0	35500	-35500	0	-
15%	810	3240	5400	-2160	0	-2160
35%	1890	7938	5400	2538	253	2284
70%	3780	16669	5670	10999	1099	9899
85%	4590	20241	5953	14288	1428	12860
100%	5400	26254	6250	20003	2000	18003
50%	2700	13664	6562	7101	710	6391
100%	5400	27540	6890	20649	2064	18584
100%	5400	28917	7234	21321	2132	19189
100%	5400	30362	7595	22767	2276	20490
100%	5400	33453	7974	25478	2547	22930
0	0	0	8372	-8372	0	-8372
100%	5400	36881	8790	28090	2809	25281
100%	5400	38725	9229	29495	2949	26495
100%	5400	40554	9690	30863	3086	27777
100%	5400	42581	10174	32406	3240	29165
50%	2700	22339	10682	11656	1168	10490
100%	5400	46913	11216	35696	3569	32126
100%	5400	49259	11776	37482	3748	33733
100%	5400	51710	12364	39346	3934	35411
100%	5400	54295	12983	41312	4131	37180
50%	2700	28491	13632	14859	1485	13373
100%	5400	59818	14313	45505	4550	40954
100%	5400	62766	15029	47737	4773	42963
	0 0 15% 35% 70% 85% 100% 50% 100% 100% 100% 100% 100% 100	0 0 0 0 15% 810 35% 1890 70% 3780 85% 4590 100% 5400 50% 2700 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 100% 5400 50% 2700 100% 5400	0 0 0 15% 810 3240 35% 1890 7938 70% 3780 16669 85% 4590 20241 100% 5400 26254 50% 2700 13664 100% 5400 27540 100% 5400 28917 100% 5400 30362 100% 5400 33453 0 0 0 100% 5400 36881 100% 5400 38725 100% 5400 40554 100% 5400 42581 50% 2700 22339 100% 5400 46913 100% 5400 51710 100% 5400 51710 100% 5400 54295 50% 2700 28491 100% 5400 59818	0 0 0 35500 15% 810 3240 5400 35% 1890 7938 5400 70% 3780 16669 5670 85% 4590 20241 5953 100% 5400 26254 6250 50% 2700 13664 6562 100% 5400 27540 6890 100% 5400 28917 7234 100% 5400 30362 7595 100% 5400 33453 7974 0 0 8372 100% 5400 36881 8790 100% 5400 38725 9229 100% 5400 40554 9690 100% 5400 42581 10174 50% 2700 22339 10682 100% 5400 46913 11216 100% 5400 49259 11776 100%	0 0 0 35500 -35500 15% 810 3240 5400 -2160 35% 1890 7938 5400 2538 70% 3780 16669 5670 10999 85% 4590 20241 5953 14288 100% 5400 26254 6250 20003 50% 2700 13664 6562 7101 100% 5400 27540 6890 20649 100% 5400 28917 7234 21321 100% 5400 30362 7595 22767 100% 5400 33453 7974 25478 0 0 8372 -8372 100% 5400 36881 8790 28090 100% 5400 38725 9229 29495 100% 5400 42581 10174 32406 50% 2700 22339 10682 11656	0 0 0 35500 -35500 0 15% 810 3240 5400 -2160 0 35% 1890 7938 5400 2538 253 70% 3780 16669 5670 10999 1099 85% 4590 20241 5953 14288 1428 100% 5400 26254 6250 20003 2000 50% 2700 13664 6562 7101 710 100% 5400 27540 6890 20649 2064 100% 5400 28917 7234 21321 2132 100% 5400 30362 7595 22767 2276 100% 5400 33453 7974 25478 2547 0 0 8372 -8372 0 100% 5400 36881 8790 28090 2809 100% 5400 38725 9229 294

Total profit before taxes in Euros 475046

Benefits per Ha

Total initial investment: 35.000,00 eur.

Net profit over 25 years: 475.046,00 eur.

Profit after recovering initial investment: 440.046,00 eur.

Average annual return rate: 50,29%

The lifetime of a walnut tree is expected to be 50 years.

You can invest in one or more Ha!

Resale of shares:

Do you need to sell your property? You can sell it at any time. The value of the property increases constantly due to the increase in land value and the high profitability of the walnut crop. You are free to transfer your property at any time. LT Group can even manage the sale in exchange for a commission.

Initial investment - Terms of payment (per share):

- 0,15 Euros per share at the time of the reservation of the shares.
- 1,00 Euros 30 days prior to the incorporation of the Spanish company that is acquiring the land and the shares are subscribed.