

**Offering Memorandum: Part II of Offering Document
(Exhibit A to Form C)**

Whiskey Thief Co
123 Whiskey Lane, STE 500
Harrisburg, PA 17105
<https://www.whiskeythiefco.com>

Up to \$24,999,993.75 in Common Stock at \$4.00
Minimum Target Amount: \$249,998.27

A crowdfunding investment involves risk. You should not invest any funds in this offering unless you can afford to lose your entire investment.

In making an investment decision, investors must rely on their own examination of the issuer and the terms of the offering, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority. Furthermore, these authorities have not passed upon the accuracy or adequacy of this document.

The U.S. Securities and Exchange Commission does not pass upon the merits of any securities offered or the terms of the offering, nor does it pass upon the accuracy or completeness of any offering document or literature.

These securities are offered under an exemption from registration; however, the U.S. Securities and Exchange Commission has not made an independent determination that these securities are exempt from registration.

In the event that we become a reporting company under the Securities Exchange Act of 1934, we intend to take advantage of the provisions that relate to “Emerging Growth Companies” under the JOBS Act of 2012, including electing to delay compliance with certain new and revised accounting standards under the Sarbanes-Oxley Act of 2002.

Company:

Company: Whiskey Thief Co
Address: 123 Whiskey Lane, STE 500, Harrisburg, PA 17105
State of Incorporation: PA
Date Incorporated: October 10, 2016

Terms:

Equity

Offering Minimum: \$249,998.27 | 62,499 shares of Common Stock
Offering Maximum: \$24,999,993.75 | 6,249,998 shares of Common Stock
Type of Security Offered: Common Stock
Purchase Price of Security Offered: \$4.00
Minimum Investment Amount (per investor): \$100.00

Whiskey Thief Co complies with all federal, state, and local regulations governing alcohol production and sales, ensuring licensing, labeling, and tax obligations are met. Comprehensive insurance policies protect the company's assets, operations, and personnel. The ongoing Reg A+ offering demonstrates strong investor confidence, aligning with the rapidly growing craft spirits market, projected to expand at a 6% CAGR through 2028. Whiskey Thief Co's competitive edge lies in its innovative technology, premium products, and sustainability practices, but it faces competition from both established brands and emerging distilleries. Future plans include scaling production, launching limited-edition products, and expanding distribution while maintaining operational efficiency and brand excellence.

The Company and its Business

Company Overview

Whiskey Thief Co is a craft spirits company that produces premium whiskey with locally sourced ingredients. They differentiate themselves through their use of AI-based distillation for precision flavor profiling and their focus on direct-to-consumer distribution channels and exclusive partnerships.

Whiskey Thief Co generates revenue through three main streams:

- **Direct-to-Consumer Sales:**** Online sales and subscription whiskey boxes.
- **Wholesale Distribution:**** Sales to restaurants, bars, and retail stores.
- **Limited-Edition Releases:**** Sales of high-margin specialty products.

Competitors and Industry

The industry leader in the spirits market, particularly for whiskey, is typically **Diageo**, a multinational beverage company known for its extensive portfolio of premium brands, including **Johnnie Walker**, **Crown Royal**, and **Bulleit Bourbon**. Diageo dominates the

global market with advanced production capabilities, strong distribution networks, and iconic branding.

In the craft whiskey segment, leaders include brands like **Buffalo Trace** (owned by Sazerac Company) and **Woodford Reserve** (owned by Brown-Forman), recognized for their focus on quality, innovation, and consumer engagement. These companies set the benchmark for product excellence and market influence in the whiskey industry.

Main Competitors

- Emerging Craft Brands
- Traditional Brands
- **AI-Driven Distillation:** Proprietary technology ensures unmatched flavor consistency and precision in every batch, blending modern innovation with time-honored craftsmanship.
- **Sustainability Focus:** From eco-friendly barrel designs to responsible sourcing, we prioritize sustainability without compromising on quality.
- **Direct-to-Consumer Model:** By embracing digital channels and community-driven crowdfunding, we connect directly with customers, building loyalty and a sense of ownership in the brand.
- **Unique Product Offerings:** Our limited-edition releases and signature blends, like "Thief's Reserve" and "Harrisburg Blend," cater to whiskey enthusiasts seeking premium, small-batch spirits.

The U.S. spirits market is valued at \$80 billion and is projected to grow at a 6% CAGR. Craft spirits are expected to capture 35% of the market share by 2028, indicating a strong demand for unique and high-quality products.

Current Stage and Roadmap

Whiskey Thief Co is in its growth stage. They have secured initial funding, established partnerships with distributors, and achieved significant sales in their first year of operation. The company is currently running a crowdfunding campaign to fuel further expansion. Whiskey Thief Co plans to expand its product line with limited-edition seasonal flavors and increase its market reach through strategic partnerships and direct-to-consumer marketing.

Intellectual Property

- **AI-Driven Distillation Process**
 - Proprietary technology using artificial intelligence to enhance whiskey blending and flavor consistency.

- **Eco-Friendly Barrel Design**

- Innovative whiskey barrels crafted from sustainable materials to improve aging efficiency and reduce environmental impact.

- **Trademarked Branding**

- Registered trademarks for "Whiskey Thief Co," "Thief's Reserve," "Harrisburg Blend," and the company logo, protecting the brand identity.

- **Sensor-Based Tasting Panel**

- Advanced system leveraging sensors to replicate expert tasting feedback for precise flavor development.

The Team

Managers

Name: Andrew Sample

Andrew's current primary role is with the Issuer.

Positions and offices currently held with the issuer:

Position: CEO

Dates of Service: December, 2023 - Present

Annual Salary: \$750,000.00

Equity Package:

- **Equity Ownership:** 40% of Whiskey Thief Co.
- **Vesting Status:** Fully vested.
- **Role:** CEO, with strategic and operational oversight contributing to the company's growth and innovation.
- **Estimated Value:** Based on a pre-money valuation of \$2.5 million, Andrew's equity is valued at approximately **\$1 million**.

Responsibilities:

CEO of Whiskey Thief Co, overseeing the strategic vision, operations, and growth of the company. He brings a deep passion for craft spirits and a decade of leadership experience to drive innovation and success in the competitive whiskey industry.

Other business experience in the past three years:

Employer: Operand IQ

Title: CFO

Dates of Service: September, 2015 - November, 2023

Responsibilities:

CFO duties and operations management

Name: Jackson Davids

Jackson's current primary role is with the Issuer.

Positions and offices currently held with the issuer:

Position: CFO

Dates of Service: September, 2022 - Present

Annual Salary: \$500,000.00

Equity Package:

- **Equity Ownership:** 25% of Whiskey Thief Co.
- **Vesting Status:** Fully vested.
- **Role:** CFO, responsible for financial strategy, fundraising, and fiscal oversight.
- **Estimated Value:** Based on a pre-money valuation of \$2.5 million, Jackson's equity is valued at approximately **\$625,000**.

Responsibilities:

CFO of Whiskey Thief Co, overseeing financial strategy, planning, and operations. With expertise in crowdfunding and financial management, he ensures the company's financial health while driving its Reg A+ fundraising efforts to support growth and innovation.

Other business experience in the past three years:

Employer: Cytonics

Title: CFO

Dates of Service: August, 2018 - September, 2021

Responsibilities:

Similar duties as here but with more stock ownership

Employer: Microsoft Corporation

Title: Director of Technology

Dates of Service: May, 2005 - December, 2015

Responsibilities:

DoT in the Microsoft Office group in Redmond, WA

Name: Ron Artest

Ron's current primary role is with Atombeam.

Ron currently services 20 hours per week in their role with the Issuer.

Positions and offices currently held with the issuer:

Position: COO

Dates of Service: September, 2024 - Present

Responsibilities:

COO of Whiskey Thief Co, managing operations, supply chain, and production efficiency. With a focus on scaling the company's output while maintaining quality, he ensures seamless day-to-day operations and supports strategic growth initiatives.

Equity-based rewards and **performance-based bonuses** tied to the company's success. This approach aligns his contributions to the company's growth, providing

value through a percentage of equity ownership and potential future profit-sharing.

Other business experience in the past three years:

Employer: Cytonics

Title: CTO

Dates of Service: December, 2015 - August, 2018

Responsibilities:

Technology is my biggest area of operations at Cytonics

Employer: Uber Eats

Title: Delivery Driver

Dates of Service: August, 2022 - Present

Responsibilities:

Sometimes I just help local folks as an Uber Driver delivering healthy snacks

Employer: Atombeam

Title: CTO

Dates of Service: August, 2018 - Present

Responsibilities:

Technology is my biggest area of operations at Atombeam

Risk Factors

The SEC requires the company to identify risks that are specific to its business and its financial condition. The company is still subject to all the same risks that all companies in its business, and all companies in the economy, are exposed to. These include risks relating to economic downturns, political and economic events and technological developments (such as hacking and the ability to prevent hacking). Additionally, early-stage companies are inherently more risky than more developed companies. You should consider general risks as well as specific risks when deciding whether to invest.

These are the risks that relate to the Company:

Minority Holder; Securities with Voting Rights

The [TYPE OF SECURITY] that an investor is buying has voting rights attached to them. However, you will be part of the minority shareholders of the Company and therefore will have a limited ability to influence management's decisions on how to run the business. You are trusting in management's discretion in making good business decisions that will grow your investments. Furthermore, in the event of a liquidation of our company, you will only be paid out if there is any cash remaining after all of the creditors of our company have been paid out.

Minority Holder; Securities with No Voting Rights

The [TYPE OF SECURITY] that an investor is buying has no voting rights attached to them. This means that you will have no rights in dictating how the Company will be run. You are trusting in management's discretion in making good business decisions that will grow your investments. Furthermore, in the event of a liquidation of our company, you will only be paid out if there is any cash remaining after all of the

creditors of our company have been paid out.

You are trusting that management will make the best decision for the company

You are trusting in management's discretion. You are buying securities as a minority holder and therefore must trust the management of the Company to make good business decisions that grow your investment.

Management's Discretion as to Use of Proceeds

Our success will be substantially dependent upon the discretion and judgment of our management team with respect to the application and allocation of the proceeds of this offering. The Use of Proceeds described below is an estimate based on our current business plan. We, however, may find it necessary or advisable to re-allocate portions of the net proceeds reserved for one category to another, and we will have broad discretion in doing so.

The Company may undergo a future change that could affect your investment

The Company may change its business, management or advisory team, IP portfolio, location of its principal place of business or production facilities, or other change which may result in adverse effects on your investment. Additionally, the Company may alter its corporate structure through a merger, acquisition, consolidation, or other restructuring of its current corporate entity structure. Should such a future change occur, it would be based on management's review and determination that it is in the best interests of the Company.

Some early-stage companies may lack professional guidance

Some companies attribute their success, in part, to the guidance of professional early-stage advisors, consultants, or investors (e.g., angel investors or venture capital firms). advisors, consultants, or investors may play an important role in a company through their resources, contacts, and experience in assisting early-stage companies in executing their business plans. An early-stage company primarily financed through Regulation Crowdfunding may not have the benefit of such professional investors, which may pose a risk to your investment.

Your information rights are limited with limited post-closing disclosures

The Company is required to disclose certain information about the Company, its business plan, and its anticipated use of proceeds, among other things, in this offering. Early-stage companies may be able to provide only limited information about their business plan and operations because it does not have fully developed operations or a long history to provide more disclosure. The Company is also only obligated to file information annually regarding its business, including financial statements. In contrast to publicly listed companies, investors will be entitled only to that post-offering information that is required to be disclosed to them pursuant to applicable law or regulation, including Regulation CF. Such disclosure generally requires only that the Company issue an annual report via a Form C-AR. Investors are generally not entitled to interim updates or financial information.

We may not have enough capital as needed and may be required to raise more capital.

We anticipate needing access to credit in order to support our working capital requirements as we grow. It is a difficult environment for obtaining credit on favorable terms. If we cannot obtain credit when we need it, we could be forced to raise additional equity capital, modify our growth plans, or take some other action. Issuing more equity

may require bringing on additional investors. Securing these additional investors could require pricing our equity below its current price. If so, your investment could lose value as a result of this additional dilution. In addition, even if the equity is not priced lower, your ownership percentage would be decreased with the addition of more investors. If we are unable to find additional investors willing to provide capital, then it is possible that we will choose to cease our sales activity. In that case, the only asset remaining to generate a return on your investment could be our intellectual property. Even if we are not forced to cease our sales activity, the unavailability of credit could result in the Company performing below expectations, which could adversely impact the value of your investment.

Terms of subsequent financings may adversely impact your investment

We will likely need to engage in common equity, debt, or preferred stock financings in the future, which may reduce the value of your investment in the Company. Interest on debt securities could increase costs and negatively impact operating results. Preferred stock could be issued in series from time to time with such designation, rights, preferences, and limitations as needed to raise capital. The terms of preferred stock could be more advantageous to those investors than to the holders of common stock or other securities. In addition, if we need to raise more equity capital from the sale of Common Stock, institutional or other investors may negotiate terms that are likely to be more favorable than the terms of your investment, and possibly a lower purchase price per security.

Our ability to sell our product or service is dependent on outside government regulation which can be subject to change at any time

Our ability to sell our products is subject to various government regulations, including but not limited to, regulations related to the manufacturing, labeling, distribution, and sale of our products. Changes in these regulations, or the enactment of new regulations, could impact our ability to sell our products or increase our compliance costs. Furthermore, the regulatory landscape is subject to regular change, and we may face challenges in adapting to such changes, which could adversely affect our business, financial condition, or operating results. In addition to government regulations, we may also be subject to other laws and regulations related to our products, including intellectual property laws, data privacy laws, and consumer protection laws. Non-compliance with these laws and regulations could result in legal and financial liabilities, reputational damage, and regulatory fines and penalties. It is also possible that changes in public perception or cultural norms regarding our products may impact demand for our products, which could adversely affect our business and financial performance, which may adversely affect your investment.

Insufficient Funds

The Company might not sell enough securities in this offering to meet its operating needs and fulfill its plans, in which case it may cease operating and result in a loss on your investment. Even if we sell all the [TYPE OF SECURITY] we are offering now, the Company may need to raise more funds in the future, and if unsuccessful in doing so, the Company will fail. Even if we do make a successful offering in the future, the terms of that offering might result in your investment in the Company being worth less, if later investors have better terms than those in this offering.

The Convertible Promissory Notes have no rights to vote until the date of maturity

The Convertible Promissory Notes have no voting rights. This means you are trusting in management's discretion. You will also hold these non-voting securities as a minority holder. Therefore, you will have no say in the day-to-day operation of the Company and must trust the management of the Company to make good business decisions that grow your investment. [FOR ISSUERS WITH OUTSTANDING PREFERRED STOCK] Holders of our outstanding Preferred Stock have liquidation preferences over holders of Common Stock, including the Common Stock being offered in this offering. This liquidation preference is paid if the amount a holder of Preferred Stock would receive under the liquidation preference is greater than the amount such holder would have received if such holder's shares of Preferred Stock had been converted to Common Stock immediately prior to the liquidation event. If a liquidation event, including a sale of our company, were to occur then first all creditors and Preferred Stockholder of the Company will be paid out. If there is any cash remaining, then the Common stockholders will be paid.

This offering involves "rolling closings," which may mean that earlier investors may not have the benefit of information that later investors have.

Once we meet our target amount for this offering, we may request that StartEngine instruct the escrow agent to disburse offering funds to us. At that point, investors whose subscription agreements have been accepted will become our investors. All early-stage companies are subject to a number of risks and uncertainties, and it is not uncommon for material changes to be made to the offering terms, or to companies' businesses, plans, or prospects, sometimes with little or no notice. When such changes happen during the course of an offering, we must file an amendment to our Form C with the SEC, and investors whose subscriptions have not yet been accepted will have the right to withdraw their subscriptions and get their money back. Investors whose subscriptions have already been accepted, however, will already be our investors and will have no such right.

Non-accredited investors may not be eligible to participate in a future merger or acquisition of the Company and may lose a portion of their investment

Investors should be aware that under Rule 145 under the Securities Act of 1933 if they invest in a company through Regulation Crowdfunding and that company becomes involved in a merger or acquisition, there may be significant regulatory implications. Under Rule 145, when a company plans to acquire another and offers its shares as part of the deal, the transaction may be deemed an offer of securities to the target company's investors, because investors who can vote (or for whom a proxy is voting on their behalf) are making an investment decision regarding the securities they would receive. All investors, even those with non-voting shares, may have rights with respect to the merger depending on relevant state laws. This means the acquirer's "offer" to the target's investors would require registration or an exemption from registration (such as Reg. D or Reg. CF), the burden of which can be substantial. As a result, non-accredited investors may have their shares repurchased rather than receiving shares in the acquiring company or participating in the acquisition. This may result in investors' shares being repurchased at a value determined by a third party, which may be at a lesser value than the original purchase price. Investors should consider the possibility of a cash buyout in such circumstances, which may not be commensurate with the long-term investment they anticipate.

Our new product could fail to achieve the sales projections we expect

Our growth projections are based on the assumption that with an increased advertising and marketing budget, our products will be able to gain traction in the marketplace at a faster rate than our current products have. It is possible that our new products will fail to gain market acceptance for any number of reasons. If the new products fail to achieve significant sales and acceptance in the marketplace, this could materially and adversely impact the value of your investment.

We face significant market competition

We will compete with larger, established companies that currently have products on the market and/or various respective product development programs. They may have much better financial means and marketing/sales and human resources than us. They may succeed in developing and marketing competing equivalent products earlier than us, or superior products than those developed by us. There can be no assurance that competitors will not render our technology or products obsolete or that the products developed by us will be preferred to any existing or newly developed technologies. It should further be assumed that competition will intensify.

We are competing against other recreational activities

Although we are a unique company that caters to a select market, we do compete against other recreational activities. Our business growth depends on the market interest in the Company over other activities.

We are an early-stage company and have not yet generated any profits

[COMPANY NAME] was formed on [DATE OF INCORPORATION]. Accordingly, the Company has a limited history upon which an evaluation of its performance and future prospects can be made. Our current and proposed operations are subject to all business risks associated with new enterprises. These include likely fluctuations in operating results as the Company reacts to developments in its market, managing its growth, and the entry of competitors into the market. We will only be able to pay dividends on any shares once our directors determine that we are financially able to do so. COMPANY NAME has incurred a net loss and has had limited revenues generated since inception, if any. There is no assurance that we will be profitable in the near future or generate sufficient revenues to pay dividends to our shareholders.

We are an early-stage company and have limited revenue and operating history

The Company has a short history, few customers, and effectively no revenue. If you are investing in our company, it's because you think that NAME OF PRODUCT OR SERVICE is a good idea, that the team will be able to successfully market, and sell the product or service, that we can price them right and sell them to enough people so that the Company will succeed. Further, we have never turned a profit and there is no assurance that we will ever be profitable.

We are an early-stage company operating in a new and highly competitive industry

The Company operates in a relatively new industry with a lot of competition from both startups and established companies. As other companies flood the market and reduce potential market share, Investors may be less willing to invest in a company with a declining market share, which could make it more challenging to fund operations or pursue growth opportunities in the future.

Intense Market Competition

The market in which the company operates may be highly competitive, with established

players, emerging startups, and potential future entrants. The presence of competitors can impact the company's ability to attract and retain customers, gain market share, and generate sustainable revenue. Competitors with greater financial resources, brand recognition, or established customer bases may have a competitive advantage, making it challenging for the company to differentiate itself and achieve long-term success.

Vulnerability to Economic Conditions

Economic conditions, both globally and within specific markets, can significantly influence the success of early-stage startups. Downturns or recessions may lead to reduced consumer spending, limited access to capital, and decreased demand for the company's products or services. Additionally, factors such as inflation, interest rates, and exchange rate fluctuations can affect the cost of raw materials, operational expenses, and profitability, potentially impacting the company's ability to operate.

Uncertain Regulatory Landscape

Due to the unestablished nature of the market the business operates within, the potential introduction of new laws or industry-specific standards can impose additional costs and operational burdens on the company. Non-compliance or legal disputes may result in fines, penalties, reputational damage, or even litigation, adversely affecting the company's financial condition and ability to operate effectively.

We have existing patents that we might not be able to protect properly

One of the Company's most valuable assets is its intellectual property. The Company owns [NUMBER OF] trademarks, copyrights, Internet domain names, and trade secrets. We believe one of the most valuable components of the Company is our intellectual property portfolio. Due to the value, competitors may misappropriate or violate the rights owned by the Company. The Company intends to continue to protect its intellectual property portfolio from such violations. It is important to note that unforeseeable costs associated with such practices may invade the capital of the Company.

We have pending patent approvals that might be vulnerable

One of the Company's most valuable assets is its intellectual property. The Company's intellectual property such as patents, trademarks, copyrights, Internet domain names, and trade secrets may not be registered with the proper authorities. We believe one of the most valuable components of the Company is our intellectual property portfolio. Due to the value, competitors may misappropriate or violate the rights owned by the Company. The Company intends to continue to protect its intellectual property portfolio from such violations. It is important to note that unforeseeable costs associated with such practices may invade the capital of the Company due to its unregistered intellectual property.

Our trademarks, copyrights and other intellectual property could be unenforceable or ineffective

Intellectual property is a complex field of law in which few things are certain. It is possible that competitors will be able to design around our intellectual property, find prior art to invalidate it, or render the patents unenforceable through some other mechanism. If competitors are able to bypass our trademark and copyright protection without obtaining a sublicense, it is likely that the Company's value will be materially and adversely impacted. This could also impair the Company's ability to compete in the

marketplace. Moreover, if our trademarks and copyrights are deemed unenforceable, the Company will almost certainly lose any potential revenue it might be able to raise by entering into sublicenses. This would cut off a significant potential revenue stream for the Company.

The cost of enforcing our trademarks and copyrights could prevent us from enforcing them

Trademark and copyright litigation has become extremely expensive. Even if we believe that a competitor is infringing on one or more of our trademarks or copyrights, we might choose not to file suit because we lack the cash to successfully prosecute a multi-year litigation with an uncertain outcome; or because we believe that the cost of enforcing our trademark(s) or copyright(s) outweighs the value of winning the suit in light of the risks and consequences of losing it; or for some other reason. Choosing not to enforce our trademark(s) or copyright(s) could have adverse consequences for the Company, including undermining the credibility of our intellectual property, reducing our ability to enter into sublicenses, and weakening our attempts to prevent competitors from entering the market. As a result, if we are unable to enforce our trademark(s) or copyright(s) because of the cost of enforcement, your investment in the Company could be significantly and adversely affected.

The loss of one or more of our key personnel, or our failure to attract and retain other highly qualified personnel in the future, could harm our business

Our business depends on our ability to attract, retain, and develop highly skilled and qualified employees. As we grow, we will need to continue to attract and hire additional employees in various areas, including sales, marketing, design, development, operations, finance, legal, and human resources. However, we may face competition for qualified candidates, and we cannot guarantee that we will be successful in recruiting or retaining suitable employees. Additionally, if we make hiring mistakes or fail to develop and train our employees adequately, it could have a negative impact on our business, financial condition, or operating results. We may also need to compete with other companies in our industry for highly skilled and qualified employees. If we are unable to attract and retain the right talent, it may impact our ability to execute our business plan successfully, which could adversely affect the value of your investment. Furthermore, the economic environment may affect our ability to hire qualified candidates, and we cannot predict whether we will be able to find the right employees when we need them. This would likely adversely impact the value of your investment.

We rely on third parties to provide services essential to the success of our business

Our business relies on a variety of third-party vendors and service providers, including but not limited to manufacturers, shippers, accountants, lawyers, public relations firms, advertisers, retailers, and distributors. Our ability to maintain high-quality operations and services depends on these third-party vendors and service providers, and any failure or delay in their performance could have a material adverse effect on our business, financial condition, and operating results. We may have limited control over the actions of these third-party vendors and service providers, and they may be subject to their own operational, financial, and reputational risks. We may also be subject to contractual or legal limitations in our ability to terminate relationships with these vendors or service providers or seek legal recourse for their actions. Additionally, we may face challenges in finding suitable replacements for these vendors and service providers, which could

cause delays or disruptions to our operations. The loss of key or other critical vendors and service providers could materially and adversely affect our business, financial condition, and operating results, and as a result, your investment could be adversely impacted by our reliance on these third-party vendors and service providers.

Economic and market conditions

The Company's business may be affected by economic and market conditions, including changes in interest rates, inflation, consumer demand, and competition, which could adversely affect the Company's business, financial condition, and operating results.

The prices of blockchain assets are extremely volatile. Fluctuations in the price of digital assets could materially and adversely affect our business, and the Tokens or other blockchain assets may also be subject to significant price volatility

The market value of the Tokens and other blockchain assets may be subject to significant fluctuations, which may be caused by various factors beyond our control. The blockchain asset industry, including the Tokens, is relatively new and untested, and its future performance is uncertain. The market prices of blockchain assets, including the Tokens, may be influenced by various factors, such as regulatory actions, market adoption and acceptance, competition, global economic and political developments, and other unforeseeable events. A decline in the price of a single blockchain asset, such as Bitcoin or Ethereum, may cause volatility in the blockchain asset industry and may affect the market value of the Tokens or other blockchain assets. Moreover, the blockchain asset industry is susceptible to cyber-attacks, hacking, fraud, and other malicious activities, which may affect investor or user confidence in the industry and cause market volatility. A security breach or other cybersecurity incident involving the Tokens or other blockchain assets may cause their market value to fluctuate and adversely impact our business operations and financial condition.

The Company is vulnerable to hackers and cyber-attacks

As an internet-based business, we may face risks related to cybersecurity and data protection. We rely on technology systems to operate our business and store and process sensitive data, including the personal information of our investors. Any significant disruption or breach of our technology systems, or those of our third-party service providers, could result in unauthorized access to our systems and data, and compromise the security and privacy of our investors. Moreover, we may be subject to cyber-attacks or other malicious activities, such as hacking, phishing, or malware attacks, that could result in theft, loss, or destruction of our data, disruption of our operations, or damage to our reputation. We may also face legal and regulatory consequences, including fines, penalties, or litigation, in the event of a data breach or cyber-attack. Any significant disruption or downtime of our platform, whether caused by cyber-attacks, system failures, or other factors, could harm our reputation, reduce the attractiveness of our platform, and result in a loss of investors and issuer companies. Moreover, disruptions in the services of our technology provider or other third-party service providers could adversely impact our business operations and financial condition. This would likely adversely impact the value of your investment.

Adverse publicity

The Company's business may be negatively impacted by adverse publicity, negative reviews, or social media campaigns that could harm the Company's reputation, business, financial condition, and operating results.

Force majeure events

The Company's operations may be affected by force majeure events, such as natural disasters, pandemics, acts of terrorism, war, or other unforeseeable events, which could disrupt the Company's business and operations and adversely affect its financial condition and operating results.

Ownership and Capital Structure; Rights of the Securities

Ownership

The following table sets forth information regarding beneficial ownership of the company's holders of 20% or more of any class of voting securities as of the date of this Offering Statement filing.

Stockholder Name	Number of Securities Owned	Type of Security Owned	Percentage
Bonjarsky Global Trust & Financials	25,000,000	Common Stock	50.00%
Willson Investment Management & Capital	15,000,000	Common Stock	30.00%
James Shwartz	10,000,000	Common Stock	20.00%

The Company's Securities

Common Stock.

As part of the Regulation Crowdfunding raise, the Company will be offering up to 6,249,998 of Common Stock.

Common Stock

The amount of security authorized is 100,000,000 with a total of 50,000,000 outstanding.

Voting Rights:

Holders of common stock in Whiskey Thief Co are entitled to one vote per share on all matters presented to the stockholders for approval. This includes, but is not limited to:

- Electing directors to the board.
- Approving mergers, acquisitions, or significant corporate transactions.
- Voting on amendments to the Articles of Organization or bylaws.

Common stockholders do not have cumulative voting rights unless explicitly stated in the company's governing documents.

Material Rights:

1. **Voting Rights:** One vote per share on key corporate matters.
2. **Dividends:** Eligible for dividends if declared by the board.
3. **Ownership Claims:** Proportional ownership in company assets after liabilities.
4. **Transferability:** Shares can be transferred subject to agreements.
5. **Transparency:** Access to financial reports and key company updates.

What it means to be a minority holder

As a minority holder of **Common Stock** of the company, you will have limited rights in regards to the corporate actions of the company, including additional issuances of securities, company repurchases of securities, a sale of the company or its significant assets, or company transactions with related parties. Further, investors in this offering may have rights less than those of other investors, and will have limited influence on the corporate actions of the company.

Dilution

Investors should understand the potential for dilution. The investor's stake in a company could be diluted due to the company issuing additional shares. In other words, when the company issues more shares, the percentage of the company that you own will go down, even though the value of the company may go up. You will own a smaller piece of a larger company. This increase in number of shares outstanding could result from a stock offering (such as an initial public offering, another crowdfunding round, a venture capital round, angel investment), employees exercising stock options, or by conversion of certain instruments (e.g. convertible bonds, preferred shares or warrants) into stock. If the company decides to issue more shares, an investor could experience value dilution, with each share being worth less than before, and control dilution, with the total percentage an investor owns being less than before. There may also be earnings dilution, with a reduction in the amount earned per share (though this typically occurs only if the company offers dividends, and most early stage companies are unlikely to offer dividends, preferring to invest any earnings into the company).

Transferability of securities

For a year, the securities can only be resold:

- In an IPO;
- To the company;
- To an accredited investor; and
- To a member of the family of the purchaser or the equivalent, to a trust controlled by the purchaser, to a trust created for the benefit of a member of the family of the purchaser or the equivalent, or in connection with the death or divorce of the purchaser or other similar circumstance.

Recent Offerings of Securities

We have made the following issuances of securities within the last three years:

Financial Condition and Results of Operations

Financial Condition

You should read the following discussion and analysis of our financial condition and results of our operations together with our financial statements and related notes appearing at the end of this Offering Memorandum. This discussion contains forward-looking statements reflecting our current expectations that involve risks and uncertainties. Actual results and the timing of events may differ materially from those contained in these forward-looking statements due to a number of factors, including those discussed in the section entitled “Risk Factors” and elsewhere in this Offering Memorandum.

Results of Operations

How long can the business operate without revenue:

Whiskey Thief Co has the financial reserves and operational cost structure to sustain its business for approximately **12–18 months** without revenue generation, depending on the rate of expenditure. This includes covering essential costs such as production, operational expenses, and marketing. Additional funding from the ongoing **Reg A+ offering** further strengthens our financial position, ensuring flexibility to navigate delays or unforeseen challenges. Careful budgeting and strategic allocation of resources are prioritized to extend this runway if needed.

Foreseeable major expenses based on projections:

Based on Whiskey Thief Co’s growth projections, the primary expenses are expected to include:

1. Production Costs:

- Raw materials (grains, barrels, packaging).
- Facility operations, including distillation and aging processes.

2. Marketing and Advertising:

- Digital campaigns, social media, and influencer partnerships.
- Tasting events and promotional activities to build brand awareness.

3. Labor and Workforce Expansion:

- Salaries for skilled production staff, sales, and operations teams.
- Training and hiring to scale operations.

4. Distribution and Logistics:

- Costs associated with expanding distribution networks.
- Shipping and storage for increased product volumes.

5. R&D and Innovation:

- Enhancements to AI-driven distillation technology.
- Development of new whiskey blends and sustainable practices.

6. Regulatory and Compliance Costs:

- Maintaining licenses and adhering to alcohol industry regulations.

These expenses are carefully managed to support Whiskey Thief Co's growth strategy while maintaining operational efficiency.

Future operational challenges:

- **Scaling Production:**
As demand grows, maintaining consistent product quality while scaling production will require careful management of facilities, equipment, and workforce.
- **Supply Chain Disruptions:**
Dependence on raw materials like grains and barrels poses risks from price fluctuations, shortages, or delays, which could impact production timelines.
- **Distribution Expansion:**
Entering new markets involves navigating complex regulatory environments, building relationships with distributors, and ensuring reliable logistics.
- **Market Competition:**
Competing with established brands and emerging craft distilleries requires continuous innovation, strong branding, and customer retention efforts.
- **Regulatory Compliance:**
Adhering to evolving federal, state, and local regulations in the alcohol industry, including labeling, taxation, and licensing, will remain a critical challenge.
- **Sustainability Goals:**
Meeting sustainability commitments, such as eco-friendly practices, while balancing cost efficiency, cou

Future challenges related to capital resources:

- **Securing Additional Funding:**
While the current Reg A+ offering provides significant capital, future growth may require additional fundraising rounds, such as venture capital or private equity, which could dilute existing ownership or face market uncertainties.
- **Cash Flow Management:**
Balancing the timing of cash inflows (from sales or investments) with operational and capital expenditure demands will be critical to maintaining financial stability.
- **Market Conditions:**
Economic downturns or changes in investor sentiment could make it more challenging to raise capital at favorable terms in the future.
- **Debt Servicing:**
If debt financing is pursued, managing repayment schedules and interest obligations could strain cash reserves, especially in a low-revenue period.
- **Scaling Costs:**
As the company grows, increased production, marketing, and staffing costs will require robust capital planning to avoid liquidity issues.
- **Unforeseen Expenses:**
Unanticipated costs, such as equipment breakdowns, regulatory p

Future milestones and events:

- **Scaling Production:** Expanding capacity to meet demand.
- **New Product Launches:** Limited-edition and innovative blends.
- **Distribution Growth:** Entering new markets and partnerships.
- **Reg A+ Completion:** Securing capital for growth.
- **Marketing Campaigns:** Boosting brand visibility and customer acquisition.

Liquidity and Capital Resources

What capital resources are currently available to the Company? *(Cash on hand, existing lines of credit, shareholder loans, etc...)*

- **Equity Contributions:**
 - Initial funding of \$225,000 from founders and private investors.
- **Reg A+ Offering:**
 - Active crowdfunding campaign with \$500,000 raised to date, targeting a total of \$5 million.
- **Revenue Generation:**
 - Sales from existing product lines, contributing to operational funding.
- **Short-Term Financing:**
 - Access to a \$100,000 business line of credit for liquidity needs.

How do the funds of this campaign factor into your financial resources? *(Are these funds critical to your company operations? Or do you have other funds or capital resources available?)*

- **Strengthen Liquidity:** Provide immediate working capital to ensure smooth operations and cover day-to-day expenses.
- **Fuel Expansion:** Enable scaling of production capacity, distribution networks, and workforce to meet increasing demand.
- **Support Innovation:** Invest in R&D for new products, advanced technology, and sustainability initiatives to maintain a competitive edge.
- **Boost Marketing Efforts:** Fund targeted campaigns to enhance brand visibility and drive customer acquisition.

Are the funds from this campaign necessary to the viability of the company? *(Of the total funds that your company has, how much of that will be made up of funds raised from the crowdfunding campaign?)*

Yes, the funds from this campaign are essential to Whiskey Thief Co's viability and growth. While the company can sustain basic operations through existing capital and revenue, the campaign funds are critical for scaling production, launching new

products, expanding distribution, and maintaining a competitive edge in the market. Without these funds, growth opportunities may be delayed, limiting the company's ability to capitalize on the rapidly expanding craft spirits market.

How long will you be able to operate the company if you raise your minimum?

(What expenses is this estimate based on?)

If Whiskey Thief Co raises the minimum target from the Reg A+ campaign, the company can operate for approximately **12–18 months**. This timeframe accounts for covering essential operational expenses, modest growth initiatives, and maintaining working capital. However, achieving only the minimum may limit the ability to scale aggressively or invest in significant new initiatives, requiring careful financial management and prioritization of resources.

How long will you be able to operate the company if you raise your maximum funding goal? *(What expenses is this estimate based on?)*

If Whiskey Thief Co raises the maximum funding goal from the Reg A+ campaign, the company will have sufficient capital to operate for **3–5 years**. This includes:

- **Scaling Production:** Expanding capacity to meet growing demand.
- **Investing in Growth:** Launching new products, entering new markets, and enhancing marketing efforts.
- **Building Reserves:** Maintaining a strong financial cushion for unforeseen expenses or market fluctuations.

Are there any additional future sources of capital available to your company?

(Required capital contributions, lines of credit, contemplated future capital raises, etc...)

- **Follow-On Equity Offerings:**
 - Additional crowdfunding rounds or private equity investments to raise capital for future growth stages.
- **Debt Financing:**
 - Securing business loans or lines of credit from financial institutions to fund operations or expansion projects.
- **Strategic Partnerships:**
 - Collaborating with distributors, retailers, or investors willing to provide capital in exchange for equity or revenue-sharing agreements.
- **Grants or Incentives:**
 - Exploring government or industry-specific grants for sustainability initiatives or small business support.
- **Revenue Reinvestment:**
 - Leveraging profits from product sales and operations to fund ongoing growth.

Indebtedness

- Creditor: Jackson Smith
Amount Owed: \$40,000.00
Interest Rate: 2.45%
Maturity Date: December 31, 2026
Material Terms:

Related Party Transactions

- Name of Entity: Bank of Scotland
Names of 20% owners:
 Jerry Jones
Relationship to Company: 20%+owner
Nature / amount of interest in the transaction:
 N/A
Material Terms:
 N/A

Valuation

Pre-Money Valuation: \$600,000,000.00

Valuation Details:

We determined Whiskey Thief Co's valuation by analyzing key factors, including:

1. **Market Opportunity:** The rapidly growing craft spirits market, valued at \$80B in 2024, supports strong demand for premium, innovative brands like ours.
2. **Revenue Projections:** Based on existing sales traction, our financial forecasts project significant growth, with revenue reaching \$10M by 2026.
3. **Proprietary Assets:** Our unique AI-driven distillation technology, eco-friendly barrel design, and strong brand identity add substantial value.
4. **Comparable Companies:** Valuations of similar craft whiskey companies provided benchmarks to align our valuation with industry norms.

By combining these factors, we arrived at a pre-money valuation of **\$2.5 million**, reflecting both our current performance and growth potential.

Use of Proceeds

If we raise the Target Offering Amount of \$249,998.27 we plan to use these proceeds as follows:

- StartEngine Onboarding Fees
 8.00%

Fees for StartEngine's onboarding services.

- StartEngine Platform Fees
5.50%
Fees for StartEngine's platform services.

- OPERATIONS
50.00%
 - **Production Scaling:** Expanding distillation capacity to meet growing demand and reduce lead times for product availability.
 - **Facility Upgrades:** Investing in equipment and infrastructure improvements to support higher output while maintaining quality standards.
 - **Supply Chain Optimization:** Strengthening supplier relationships and implementing efficient inventory management systems to reduce costs and enhance reliability.
 - **Distribution Expansion:** Developing partnerships with distributors and retailers to broaden our market reach.
 - **Workforce Growth:** Hiring skilled professionals in production, logistics, and quality control to support operational needs.

- WORKING CAPITAL
36.50%
 - **Inventory Management:** Maintaining adequate stock levels of raw materials, packaging, and finished goods to meet customer demand.
 - **Operational Expenses:** Covering utilities, rent, and other recurring expenses essential for running production and administrative facilities.
 - **Cash Flow Cushion:** Providing a buffer to handle unexpected costs or delays, ensuring smooth business continuity.
 - **Supplier Payments:** Strengthening relationships with vendors by ensuring timely payments for materials and services.
 - **Short-Term Obligations:** Addressing any immediate financial commitments to maintain operational efficiency.

If we raise the over allotment amount of \$24,999,993.75, we plan to use these proceeds as follows:

- StartEngine Onboarding Fees
0.08%
Fees for StartEngine's onboarding services.

- StartEngine Platform Fees
5.50%

Fees for StartEngine's platform services.

- **MARKETING**

30.00%

- **Digital Advertising:** Strategic campaigns on social media, Google, and other online platforms to reach whiskey enthusiasts and drive direct-to-consumer sales.
- **Content Creation:** Development of high-quality videos, storytelling ads, and educational content to highlight Whiskey Thief Co's unique products and craftsmanship.
- **Tasting Events:** Hosting pop-ups and events to provide immersive whiskey experiences, fostering brand loyalty and word-of-mouth marketing.
- **Collaborations:** Partnering with influencers, local businesses, and restaurants to amplify brand visibility and engage target audiences.
- **Subscription Program Promotions:** Marketing campaigns to grow our direct-to-consumer whiskey subscription service.

- **RESEARCH & DEVELOPMENT**

64.42%

- **AI-Driven Distillation Enhancements:** Refining our proprietary AI technology to optimize flavor profiles and improve production consistency.
- **Product Innovation:** Developing new whiskey blends, limited-edition releases, and exploring experimental aging techniques to attract diverse customer segments.
- **Sustainable Practices:** Advancing eco-friendly barrel designs and implementing energy-efficient production methods to align with sustainability goals.
- **Sensor-Based Tasting Technology:** Expanding and perfecting our tasting panel system to replicate expert feedback more accurately.
- **Quality Control:** Investing in advanced equipment and processes to ensure superior product quality at scale.

The Company might incur Irregular Use of Proceeds that may include but are not limited to the following over \$10,000: Vendor Payments, Inter-company debt or back payments.

The Company may change the intended use of proceeds if our officers believe it is in the best interests of the company.

Regulatory Information

Disqualification

No disqualifying event has been recorded in respect to the company or its officers or

directors.

Compliance Failure

The company has not previously failed to comply with the requirements of Regulation Crowdfunding.

Ongoing Reporting

The Company will file a report electronically with the SEC annually and post the report on its website no later than April 30 (120 days after Fiscal Year End). Once posted, the annual report may be found on the Company's website at website www.whiskeythiefco.com/report.

Updates

Updates on the status of this Offering may be found at: www.startengine.com/whiskey-thief-co

Investing Process

See Exhibit E to the Offering Statement of which this Offering Memorandum forms a part.

EXHIBIT B TO FORM C

Financial Statements and Independent Accountant's Review or Audit (as applicable) for Whiskey Thief Co

[See attached]

Harrisburg National Bank

123 Main Street
Harrisburg, PA 17101
Phone: (717) 555-1234
Website: www.harrisburgnb.com

Account Statement

Account Holder Name: Whiskey Thief Co
Account Number: 123-456-789
Routing Number: 031000111
Statement Period: August 1, 2024 – October 31, 2024
Statement Date: November 1, 2024

Account Summary

Beginning Balance (August 1, 2024):	\$25,000.00
	0
Total Deposits/Credits:	\$10,000.00
	0
Total Withdrawals/Debits:	\$5,000.00
Ending Balance (October 31, 2024):	\$30,000.00
	0

Transaction Details

Date	Description	Deposits (Credits)	Withdrawals (Debits)	Balance
08/05/2024	ACH Deposit - Crowdfunding Platform	\$5,000.00		\$30,000.00
09/15/2024	Wire Transfer - Vendor Payment		\$3,000.00	\$27,000.00

10/05/2024	Monthly Maintenance Fee		\$25.00	\$26,975.00
10/10/2024	Payment - Marketing Agency		\$2,000.00	\$24,975.00
10/25/2024	ACH Deposit - Crowdfunding Platform	\$5,000.00		\$29,975.00
10/31/2024	Interest Credit	\$25.00		\$30,000.00

Important Information:

1. This is a computer-generated statement and does not require a signature.
 2. Please verify all transactions. Report discrepancies to us at **(717) 555-1234** or via our website.
 3. Your account is protected under the Federal Deposit Insurance Corporation (FDIC).
-

Harrisburg National Bank Contact Details

- **Customer Service:** (717) 555-1234
- **Business Hours:** Monday–Friday, 9:00 AM – 5:00 PM
- **Email Support:** support@harrisburgnb.com

Thank you for banking with Harrisburg National Bank!

Whiskey Thief Co

Annual Financial Statement For the Year Ended December 31, 2023

Independent Auditor's Report

To the Members of Whiskey Thief Co:

We have audited the accompanying financial statements of Whiskey Thief Co, which comprise the balance sheet as of December 31, 2023, and the related income statement, statement of changes in members' equity, and statement of cash flows for the year then ended.

Opinion:

In our opinion, the financial statements present fairly, in all material respects, the financial position of Whiskey Thief Co as of December 31, 2023, and the results of its operations and cash flows for the year in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Balance Sheet

(As of December 31, 2023)

Assets

- **Current Assets**
 - Cash and Cash Equivalents: \$150,000
 - Accounts Receivable: \$25,000
 - Inventory: \$120,000
 - Prepaid Expenses: \$10,000
 - **Total Current Assets: \$305,000**
- **Non-Current Assets**
 - Property, Plant, and Equipment: \$500,000
 - Less: Accumulated Depreciation: (\$50,000)
 - **Net Property, Plant, and Equipment: \$450,000**

Total Assets: \$755,000

Liabilities and Equity

- **Current Liabilities**
 - Accounts Payable: \$75,000

- Short-Term Loans: \$25,000
- **Total Current Liabilities: \$100,000**
- **Equity**
 - Members' Equity: \$655,000

Total Liabilities and Equity: \$755,000

Income Statement

(For the Year Ended December 31, 2023)

- **Revenue**
 - Sales Revenue: \$1,200,000
 - Less: Returns and Allowances: (\$20,000)
 - **Net Revenue: \$1,180,000**
- **Expenses**
 - Cost of Goods Sold: \$700,000
 - Operating Expenses: \$250,000
 - Depreciation Expense: \$50,000
 - Interest Expense: \$10,000
 - **Total Expenses: \$1,010,000**

Net Income: \$170,000

Statement of Cash Flows

(For the Year Ended December 31, 2023)

- **Cash Flows from Operating Activities**
 - Net Income: \$170,000
 - Depreciation: \$50,000
 - Increase in Accounts Receivable: (\$5,000)
 - Increase in Inventory: (\$20,000)
 - Increase in Accounts Payable: \$10,000
 - **Net Cash from Operating Activities: \$205,000**
- **Cash Flows from Investing Activities**
 - Purchase of Equipment: (\$100,000)
 - **Net Cash Used in Investing Activities: (\$100,000)**
- **Cash Flows from Financing Activities**
 - Contributions by Members: \$50,000
 - Loan Repayments: (\$25,000)

- **Net Cash from Financing Activities:** \$25,000

Net Increase in Cash: \$130,000

Beginning Cash Balance: \$20,000

Ending Cash Balance: \$150,000

Statement of Changes in Members' Equity

(For the Year Ended December 31, 2023)

- Beginning Equity: \$500,000
- Contributions by Members: \$50,000
- Net Income: \$170,000
- Distributions to Members: (\$65,000)

Ending Equity: \$655,000

Notes to the Financial Statements

1. **Nature of Business:** Whiskey Thief Co produces and sells premium craft spirits.
2. **Accounting Policies:** The Company adheres to U.S. GAAP in preparing its financial statements.
3. **Members' Equity:** Represents the cumulative contributions, net earnings, and distributions.
4. **Depreciation:** Straight-line method over an estimated useful life of 10 years for production assets.

EXHIBIT C TO FORM C

PROFILE SCREENSHOTS

[See attached]

Atombeam is led by a panel of experts with a combined 40+ patents and 60+ more in process

View Opportunity



Explore ...

Start Investing

VC Deals

Learn

Earn Bonus Shares

For Founders

Invest in StartEngine

Sign Up / Log In

\$10M Raised & 2 Weeks Left

Atombeam is creating a new data paradigm, join thousands of investors and invest before the offering closes on 12/18.

View Opportunity

This Reg A+ offering is made available through StartEngine Primary, LLC, member FINRA SIPC. This investment is speculative, illiquid, and involves a high degree of risk, including the possible loss of your entire investment. For more information about this offering, please view Atombeam's **Offering Circular and Related Risks.**



Get investment opportunities straight to your inbox

Email

Yes Please!

By submitting you agree to receive email marketing from StartEngine, as well as to the **Terms & Conditions** & **Privacy Policy.**

MOST MOMENTUM

Offerings that have raised the most money in the last few days



Atombeam
Increasing Machine Bandwidth Up To 4x

\$10.47M Raised
3689 Investors
648 Min. Investment

Reg A+ via StartEngine Primary, LLC



Greyledge Technologies Inc
An Industry Leader in Regenerative Medic...

\$127K Raised
4 Investors
500 Min. Investment

Reg CF via StartEngine Primary, LLC



Epi One
Accurate, Affordable Early Cancer Detect...

\$1.77M Raised
439 Investors
495 Min. Investment

Reg CF via StartEngine Primary, LLC

MOST FUNDED

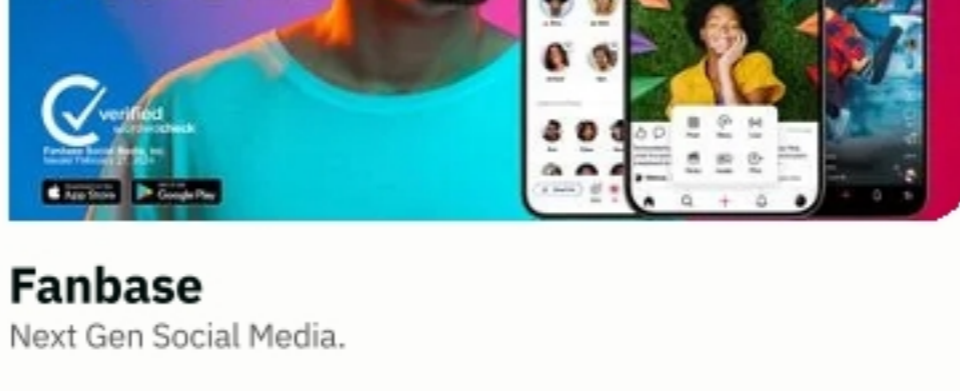
Offerings that have raised the most money so far



BOXABL
Mass Production Building System

\$4.45M Raised
1861 Investors
1k Min. Investment

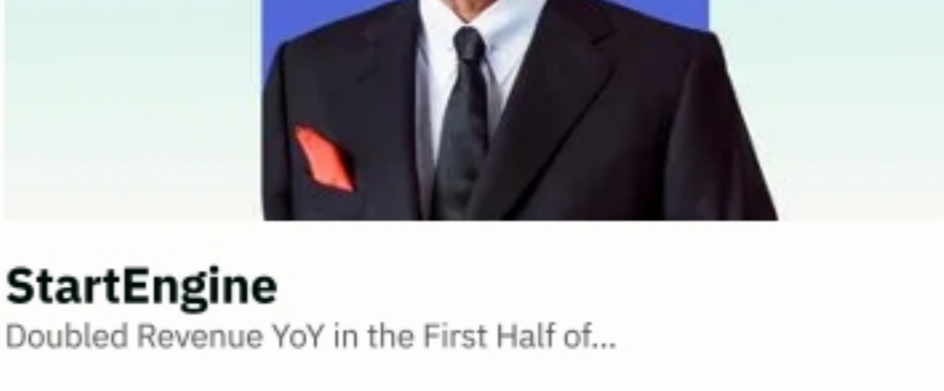
Reg A+ via StartEngine Primary, LLC



Fanbase
Next Gen Social Media.

\$3.46M Raised
3328 Investors
399 Min. Investment

Reg A+ via StartEngine Primary, LLC



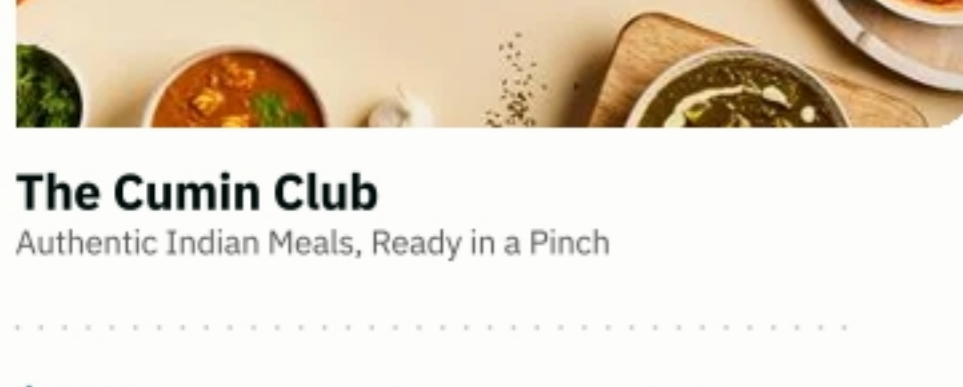
StartEngine
Doubled Revenue YoY in the First Half of...

\$2.40M Raised
1036 Investors
500 Min. Investment

Reg A+ via StartEngine Crowdfunding, Inc

RECENTLY LAUNCHED

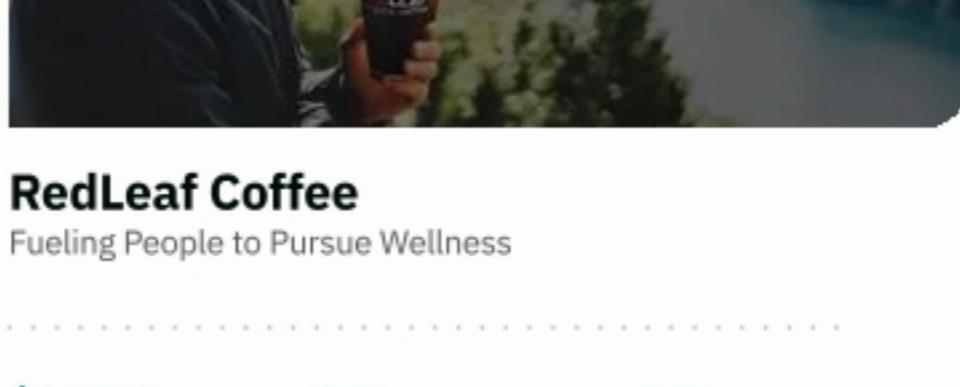
Most recently launched offerings



The Cumin Club
Authentic Indian Meals, Ready in a Pinch

\$172K Raised
112 Investors
249 Min. Investment

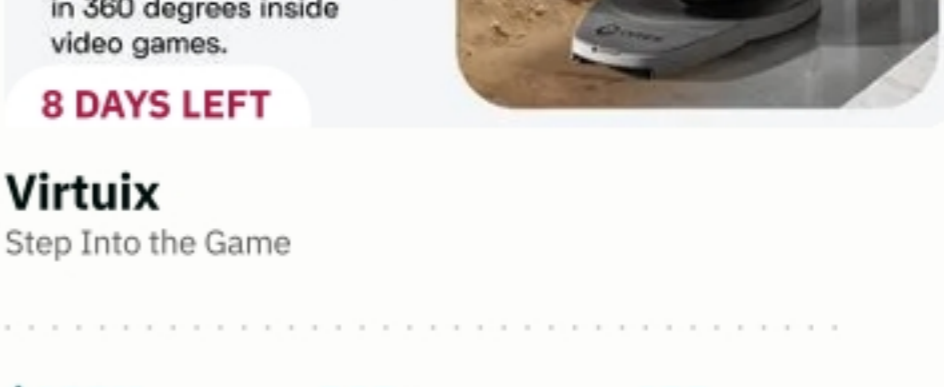
Reg CF via StartEngine Primary, LLC



RedLeaf Coffee
Fueling People to Pursue Wellness

\$163K Raised
53 Investors
249 Min. Investment

Reg CF via StartEngine Primary, LLC



Virtuix
Step Into the Game

\$602K Raised
210 Investors
498 Min. Investment

Reg CF via StartEngine Primary, LLC

CLOSING SOON

Offerings that will be closing soon



Blackout Coffee
Coffee for America's Warriors

\$1.87M Raised
1489 Investors
496 Min. Investment

Reg A+ via StartEngine Primary, LLC



Xtrades
The Future of Trading

\$564K Raised
380 Investors
250 Min. Investment

Reg CF via StartEngine Capital, LLC



YouSolar
Power Your Life. Independently.™

\$1M Raised
592 Investors
350 Min. Investment

Reg CF via StartEngine Capital, LLC

Explore More Investments

HOW TO INVEST

01 SIGN UP

Securely create an account on StartEngine.

02 BROWSE INVESTMENTS

Review hundreds of investment opportunities, from Startups to Collectibles.

03. MAKE AN INVESTMENT

Submit your payment and own a financial stake in a Startup or Collectible.

04. HOLD OR SELL

You can continue to invest in future rounds, hold on to your investment, or sell eligible securities on StartEngine's trading platform.

Get To Know Us

Our Team
Careers
Blog

Let's Work Together

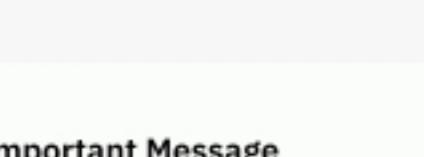
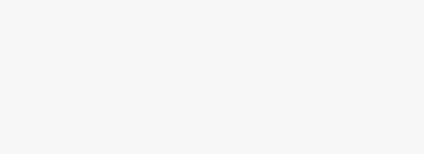
Raise Capital
Refer a Founder, earn \$10k
Success Stories
Partnerships

Need Help

Contact Us
Help Center



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Important Message

IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. INVESTMENTS ON STARTENGINE ARE SPECULATIVE, ILLIQUID, AND INVOLVE A HIGH DEGREE OF RISK, INCLUDING THE POSSIBLE LOSS OF YOUR ENTIRE INVESTMENT.

www.StartEngine.com is a website owned and operated by StartEngine Crowdfunding, Inc. ("StartEngine"), which is neither a registered broker-dealer, investment advisor nor funding portal.

Unless indicated otherwise with respect to a particular issuer, all securities-related activity is conducted by regulated affiliates of StartEngine: StartEngine Capital LLC, a funding portal registered here with the US Securities and Exchange Commission (SEC) and here as a member of the Financial Industry Regulatory Authority (FINRA), or StartEngine Primary LLC ("SE Primary"), a broker-dealer registered with the SEC and FINRA SIPC. You can review the background of our broker-dealer and our investment professionals on FINRA's BrokerCheck here. StartEngine Secondary is an alternative trading system (ATS) regulated by the SEC and operated by SE Primary. SE Primary is a member of SIPC and explanatory brochures are available upon request by contacting SIPC at (202) 371-8300.

StartEngine facilitates three types of primary offerings:

1) Regulation A offerings (DORS Act Title IV, known as Regulation A+), which are offered to non-accredited and accredited investors alike. These offerings are made through StartEngine Primary, LLC (unless otherwise indicated). 2) Regulation D offerings (Rule 506(c)), which are offered only to accredited investors. These offerings are made through StartEngine Primary, LLC. 3) Regulation Crowdfunding offerings (DORS Act Title II), which are offered to non-accredited and accredited investors alike. These offerings are made through StartEngine Capital, LLC. Some of these offerings are open to the general public, however there are important differences and risks.

EXHIBIT D TO FORM C

VIDEO TRANSCRIPT

[See attached]

Whiskey Thief Co – New Year’s Eve Ad: “Cheers to New Beginnings”

[Scene: Friends raising glasses as fireworks light the sky.]

Narrator:

"This New Year’s Eve, toast to the moments that matter with Whiskey Thief Co. Smooth, bold, and unforgettable."

[Scene: Whiskey being poured into a glass, followed by the bottle on display.]

Narrator:

"Stealing hearts, one sip at a time. Find us at WhiskeyThiefCo.com."

[Logo and tagline on screen.]

"Cheers to you, and cheers to what’s next."

STARTENGINE SUBSCRIPTION PROCESS (Exhibit E)

Platform Compensation

- As compensation for the services provided by StartEngine Capital or StartEngine Primary, as identified in the Offering Statement filed on the SEC EDGAR filing system (the “Intermediary”), the issuer is required to pay to Intermediary a fee consisting of a 5.5-13% (five and one-half to thirteen) commission based on the dollar amount of securities sold in the Offering and paid upon disbursement of funds from escrow at the time of closing. The commission is paid in cash and in securities of the Issuer identical to those offered to the public in the Offering at the sole discretion of the Intermediary. Additionally, the issuer must reimburse certain expenses related to the Offering. The securities issued to the Intermediary, if any, will be of the same class and have the same terms, conditions, and rights as the securities being offered and sold by the issuer on StartEngine’s platform.
- As compensation for the services provided by StartEngine, investors are also required to pay the Intermediary a fee consisting of a 0-3.5% (zero to three and a half percent) service fee based on the dollar amount of securities purchased in each investment.

Information Regarding Length of Time of Offering

- Investment Cancellations: Investors will have up to 48 hours prior to the end of the offering period to change their minds and cancel their investment commitments for any reason. Once within 48 hours of ending, investors will not be able to cancel for any reason, even if they make a commitment during this period.
- Material Changes: Material changes to an offering include but are not limited to: A change in minimum offering amount, change in security price, change in management, material change to financial information, etc. If an issuer makes a material change to the offering terms or other information disclosed, including a change to the offering deadline, investors will be given five business days to reconfirm their investment commitment. If investors do not reconfirm, their investment will be canceled and the funds will be returned.

Hitting The Target Goal Early & Oversubscriptions

- The Intermediary will notify investors by email when the target offering amount has hit 25%, 50%, and 100% of the funding goal. If the issuer hits its goal early, the issuer can create a new target deadline at least 5 business days out. Investors will be notified of the

new target deadline via email and will then have the opportunity to cancel up to 48 hours before the new deadline.

- **Oversubscriptions:** We require all issuers to accept oversubscriptions. This may not be possible if: 1) it vaults an issuer into a different category for financial statement requirements (and they do not have the requisite financial statements); or 2) they reach \$5M in investments. In the event of an oversubscription, shares will be allocated at the discretion of the issuer, with priority given to StartEngine Venture Club members.
- If the sum of the investment commitments does not equal or exceed the target offering amount at the offering deadline, no securities will be sold in the offering, investment commitments will be canceled and committed funds will be returned.
- If a StartEngine issuer reaches its target offering amount prior to the deadline, it may conduct an initial closing of the offering early if they provide notice of the new offering deadline at least five business days prior to the new offering deadline (absent a material change that would require an extension of the offering and reconfirmation of the investment commitment). StartEngine will notify investors when the issuer meets its target offering amount. Thereafter, the issuer may conduct additional closings until the offering deadline.

Minimum and Maximum Investment Amounts

- In order to invest, commit to an investment or communicate on our platform, users must open an account on StartEngine and provide certain personal and non-personal information including information related to income, net worth, and other investments.
- **Investor Limitations:** There are no investment limits for investing in crowdfunding offerings for accredited investors. Non-accredited investors are limited in how much they can invest in all crowdfunding offerings during any 12-month period. The limitation on how much they can invest depends on their net worth (excluding the value of their primary residence) and annual income. If either their annual income or net worth is less than \$124,000, then during any 12-month period, they can invest either \$2,500 or 5% of their annual income or net worth, whichever is greater. If both their annual income and net worth are equal to or more than \$124,000, then during any 12-month period, they can invest up to 10% of annual income or net worth, whichever is greater, but their investments cannot exceed \$124,000.

EXHIBIT F TO FORM C

ADDITIONAL CORPORATE DOCUMENTS

[See attached]

Exhibit F: Use of Proceeds Breakdown

Overview

The following is a detailed breakdown of how Whiskey Thief Co plans to allocate funds raised through its Reg A+ offering. These allocations are designed to maximize operational efficiency, drive growth, and ensure long-term success.

Use of Proceeds

Category	Percentage	Details
Production Expansion	35%	Scaling distillation capacity, upgrading equipment, and facility expansion.
Marketing and Advertising	25%	Digital campaigns, tasting events, influencer partnerships, and branding.
Research & Development	15%	Enhancing AI distillation technology, product innovation, and sustainability.
Distribution Growth	10%	Expanding logistics and entering new markets, both domestically and internationally.
Working Capital	10%	Supporting day-to-day operations, inventory management, and cash flow needs.
Regulatory and Compliance	5%	Maintaining licenses, legal fees, and ensuring compliance with alcohol regulations.

Key Notes

- Priority on Growth:** The majority of funds will focus on expanding production and increasing brand visibility to capture market share.
- Scalability:** Investments are targeted to ensure the company can meet growing demand while maintaining quality.
- Innovation and Sustainability:** R&D efforts will keep Whiskey Thief Co at the forefront of craft spirits innovation and eco-conscious practices.

EXHIBIT G TO FORM C

TEST THE WATERS

[See attached]

Exhibit G: Financial Projections

Overview

The following financial projections outline Whiskey Thief Co's expected performance over the next three fiscal years. These estimates are based on current market trends, operational capacity, and planned growth initiatives.

Projected Financial Summary

Year	Revenue	Cost of Goods Sold (COGS)	Gross Profit	Operating Expenses	Net Profit
2024	\$1,500,000	\$900,000	\$600,000	\$450,000	\$150,000
2025	\$4,000,000	\$2,200,000	\$1,800,000	\$1,200,000	\$600,000
2026	\$10,000,000	\$5,000,000	\$5,000,000	\$3,000,000	\$2,000,000

Key Assumptions

- Revenue Growth:**
 - Driven by increased production capacity, product line expansion, and entry into new markets.
 - Average annual growth rate of 150% as the company scales operations.
 - Cost of Goods Sold (COGS):**
 - Includes raw materials, production costs, and packaging.
 - Efficiencies expected to improve margins as production scales.
 - Operating Expenses:**
 - Marketing and distribution efforts to expand brand visibility and reach.
 - Salaries and administrative costs aligned with growth.
 - Net Profit Margins:**
 - Anticipated to grow steadily as the company achieves economies of scale and operational efficiency.
-

Projected Milestones

- **2024:** Expand production, launch limited-edition products, and solidify regional distribution partnerships.
- **2025:** Establish national distribution networks and increase digital marketing reach.
- **2026:** Enter international markets and position Whiskey Thief Co as a global craft spirits leader.