**Introducing Wisconsin’s First Statewide, Diversified Opportunity Fund**

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### Summary Information

Wisconsin is home to a highly diversified economy stretching across 65,000 square miles with internationally recognized brands, emerging businesses, and iconic buildings. Many of the state’s regions are experiencing extraordinary economic growth and record low unemployment rates, but there are still a number of areas poised to ignite even broader, more inclusive economic expansion. Badger State Opportunity Fund is Wisconsin’s first diversified, state-focused, and tax-advantaged investment fund. It offers accredited investors a way to own a portfolio of quality business and real estate developments; fuel economic development in Wisconsin’s federally designated Opportunity Zones; and take advantage of incredible federal capital gains tax benefits. The Fund seeks to raise up to $25 million and generate annualized returns of 8%-16%. The minimum investment is $25,000, and investors’ capital contributions in the fund will be committed for at least a 10-year lockup period to maximize income, growth, and potential federal tax benefits.

### Investment Strategy

Badger State Opportunity Fund seeks to make equity investments in business and commercial real estate based on:

- **Long-term Income & Appreciation**...developments expected to generate growth in valuation and revenue of 8%-16%
- **Geographic, Sponsor & Asset Class Diversification**...business purchases, expansions, startups as well as commercial real estate (e.g., new construction, substantial redevelopment, etc.) within Wisconsin’s 120 federally designated, tax-advantaged Opportunity Zones, located across 60 municipalities in 44 counties sponsored by owners and developers, alike
- **Public & Private-Sector Support**...those with financial support from both the public and private sectors as a way of mitigating risk and increasing the likelihood of the investment’s success
- **Social Impact**...projects that positively impact communities, such as creating and/or retaining jobs, meeting an unmet community need (e.g., healthcare, wellness, food, etc.), creating quality housing, and/or improving sustainability

### Powerful Federal Tax Benefits

Individuals, couples and entities investing in Badger State Opportunity Fund may be eligible to receive federal tax benefits and enhance their fund-related investment returns if capital gains are used as the source of the monies invested:

- **Deferral** of existing federal gains tax liability payment for up to 7 years on assets sold and proceeds invested in the Opportunity Fund within the past 180 days
- **Reduction** of existing federal capital gains tax liability by up to 15%
- **Elimination** of future federal capital gains tax liability held at least 10 years

There are similar state capital gains tax benefits currently being considered by the Wisconsin Legislature.

### Investment Sources

Individual and institutional investors may utilize monetary assets from any of several sources to invest in Badger State Opportunity Fund, including: capital gains, earnings, and self-directed Individual Retirement Accounts (IRAs). The fund does not accept non-cash assets, including cryptocurrencies, stocks, bonds, etc. to fund one’s investment.

### Investor Qualifications

Given U.S. Securities & Exchange Commission (SEC) regulations, Badger State Opportunity Fund is only permitted to accept investment from accredited investors—individuals, couples, and entities who meet one of the following:

- Is an individual with annual income of at least $200,000, or a couple with joint annual income of $300,000, for the last two years and expect to earn the same or higher income in the current year; or
- Is an individual, or couple, with a net worth exceeding $1 million, excluding the primary residence; or
- Is a qualified entity with assets in excess of $5 million

### Fees

Badger State Opportunity Fund charges a one-time, upfront fee equaling 1% of the amount invested plus a recurring annualized management fee equaling 2.75% based on the valuation of assets under management. The Fund Manager will not receive carried interest, or a performance fee, thus providing investors a greater proportion of investment returns.

### Other Important Matters

Badger State Opportunity Fund, LLC (“BSOF”) is managed by Wisconsin Diversified Investments, LLC (“WDI”). WDI is not a registered broker, dealer, investment advisor, or investment manager. This document is intended as general information, and does not provide any accounting, legal, regulatory, tax, or investment advice; it does not constitute an offer, a solicitation to buy or sell any security, or fund in any jurisdiction.

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