

# PREPARING FOR THE FUTURE, RESPECTING OUR PAST

2024 ANNUAL REPORT

# MISSION STATEMENT

TO EXCLUSIVELY CONNECT  
OUR MEMBERS TO UNIQUE  
WINES, PRODUCERS,  
SERVICES AND  
EXPERIENCES AROUND  
THE WORLD, BOLSTERING  
EDUCATION AS WELL AS  
THE ENJOYMENT AND  
DISCOVERY OF WINE.

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## MESSAGE FROM THE CHAIR OF THE BOARD OF DIRECTORS

It is my great honour to introduce myself as your new President and Chair of the Board of Directors of Opimian. I bring over 30 years of global and Canadian experience in the wine and spirits industry and, of course, share with you all a passion for wine. Our previous Chair, Rob Davis, tendered his resignation due to increased demands in his professional life but, thankfully, will remain on our Board as Past Chair. I'd like to thank Rob for the incredible job he has done over the past eighteen months, guiding the Board and mentoring the Managing Directors in a fast-changing, challenging environment.



In 2024, the global wine industry continued to face declining trends in consumption, driven by economic, demographic, and social headwinds. These trends were also felt by Opimian and were reflected in reduced orders and sales, broadly in line with the overall depressed market. Nevertheless, with prudent expense management and strategic use of our pandemic-era surpluses, we were able to continue making crucial investments in modernizing our technology infrastructure. Our new website launched early in 2024 and, while it encountered some initial teething problems, we thank members for their patience as these were resolved. This much-needed new site and integrated e-commerce platform provide substantial behind-the-scenes capabilities and efficiencies that will enhance the member experience for years to come.

Once again, I'd like to thank our Managing Directors, Greg and Michael, who continue to manage our club with passion and professionalism while navigating the evolving

landscape of wine costs, suppliers, and logistics. The Opimian Board experienced significant turnover in 2024 as several board members completed their terms. More than sixty members applied to join the Board and, following the rigorous selection process of our Nominations Committee, we welcomed four new, talented board members: Andrew Buzkinsky, Danielle Gauthier, Kim Hogan, and Tricia Wadell. We also saw the resignation of long-standing board member John Birdgeneau, who stepped down towards the end of the year. John provided exemplary service to the Board for over six years, offering wise counsel on a wide range of subjects and contributing his deep knowledge of the club. Thank you, John. We welcome Ann English to the Board as John's replacement. Our club is very fortunate to attract such a breadth and depth of talent—individuals who are willing and able to generously devote their time—and they all have my heartfelt thanks.

The theme of this year's annual report, *Preparing for the Future, Respecting Our Past*, is a succinct reflection of where we are as an organization. As we look ahead, Opimian's mission of bringing members great wines from around the world—selected by experts and accompanied by wine education—remains as relevant and central to our identity as it was at our founding. At the same time, we must recognize the challenge of attracting new members in an ever-evolving, fast-paced world, while continuing to deliver the distinctive products and experiences that set us apart. Opimian's Board will remain focused on ensuring our strategy and organizational structure anticipate future trends and deliver an optimal experience for both current and prospective members.

A handwritten signature in dark ink, appearing to read 'Patrick O'Driscoll', with a stylized flourish at the end.

**PATRICK O'DRISCOLL**



# PREPARING FOR THE FUTURE, RESPECTING OUR PAST

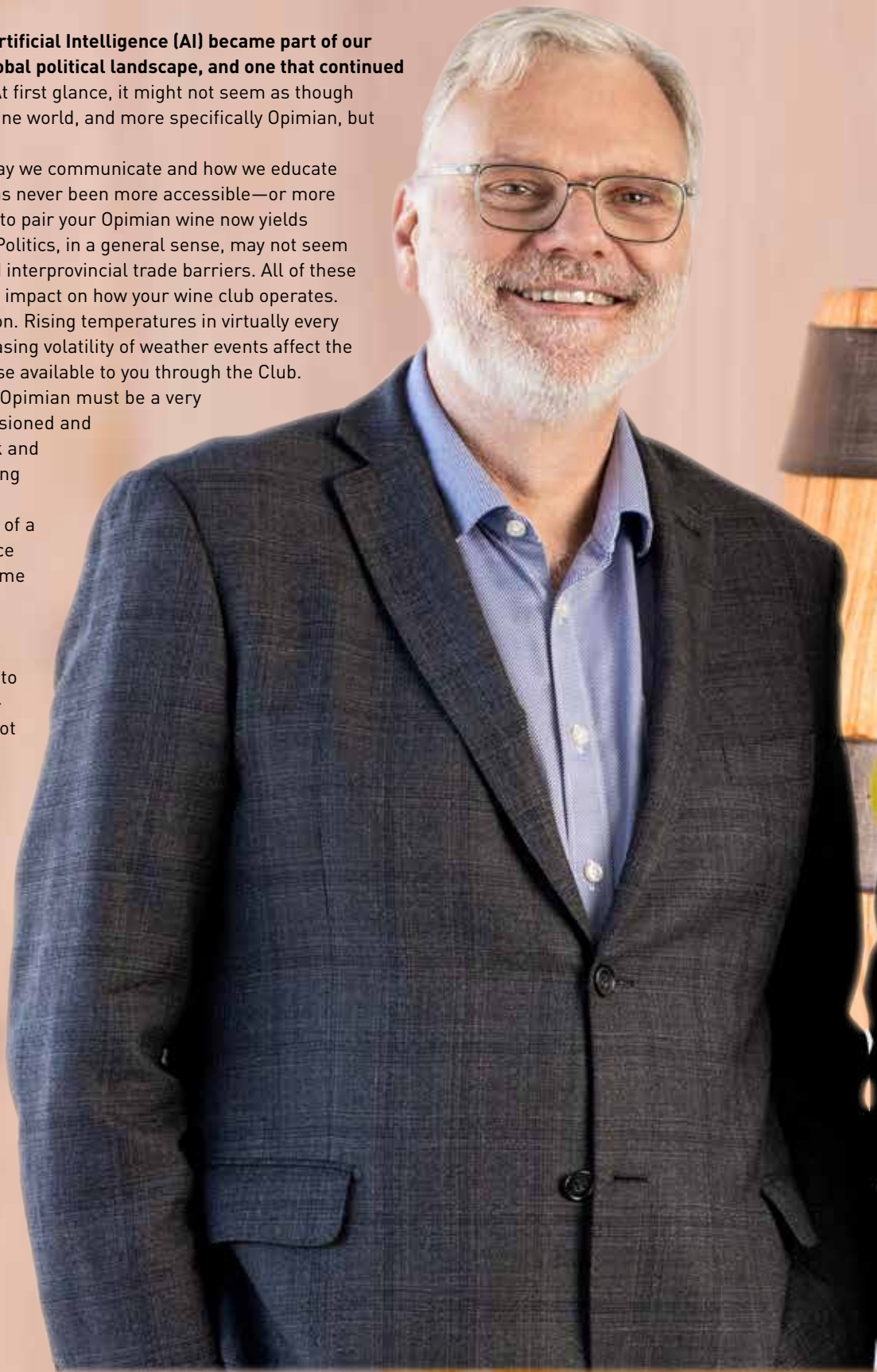
**2024 will be remembered as the year Artificial Intelligence (AI) became part of our everyday lives—a pivotal year in the global political landscape, and one that continued to show the effects of climate change.** At first glance, it might not seem as though these seismic shifts would impact the wine world, and more specifically Opimian, but they deserve a closer look.

AI has fundamentally changed the way we communicate and how we educate ourselves and others. Wine education has never been more accessible—or more diverse. A simple Google search on how to pair your Opimian wine now yields more detailed results than ever before. Politics, in a general sense, may not seem relevant—but consider tariffs, taxes, and interprovincial trade barriers. All of these politically charged realities have a direct impact on how your wine club operates. Climate change requires little explanation. Rising temperatures in virtually every wine-growing region and the ever-increasing volatility of weather events affect the wines being produced—and, in turn, those available to you through the Club.

All of this underscores the fact that Opimian must be a very different organization than the one envisioned and created 51 years ago by John Sambrook and his wine-loving friends. As your Managing Directors, we rely on the Strategic Plan developed three years ago (in the midst of a generation-defining pandemic), guidance from the Board of Directors, and real-time analytics to help steer Opimian through these turbulent times.

Some things, however, remain unchanged. Opimian Members continue to enjoy access to exclusive, unique, world-class wines and spirits. Each and every lot offered in the Cellar is approved by our panel of Masters of Wine. You benefit from more information and education about the wines and spirits than you can find anywhere else.

It is on these pillars that we continue to evolve Opimian, ensuring it can not only survive—but thrive—in any economic or global environment. There is no question that this requires creative thinking and a team capable of exploring every possible solution to the challenges we face. You have our full commitment to doing just that.







*G. Rinehart & M. Lutzmann*

**GREG RINEHART & MICHAEL LUTZMANN,  
MANAGING DIRECTORS**



## 2024: A YEAR IN REVIEW



### EVENTS & TRAVEL:

- In 2024, there was a notable increase in emphasis on events and travel opportunities.
- From exclusive tastings and intimate gatherings to immersive vineyard tours and culinary experiences, our calendar was filled with opportunities for exploration and discovery. These events not only celebrated the artistry of winemaking but also fostered meaningful connections among members.
- Notable events included:
  - Opimian Winemaker Event – Une Soirée Exclusive with Carole Doyard in Eastern Canada – March 2024
  - Opimian Winemaker Event – Lunch & Dinner Series with Mauricio Lorca in Western Canada – April 2024
  - Opimian Winemaker Event – A summer garden party with Floris Lemstra of Château Canet in Maitland, Ontario – August 11, 2024





- Opimian Wine Tasting featuring Opimian's Master of Wine Igor Ryjenkov and the wines of Cortese (Sicily) in Toronto - September 2024
- Opimian Wine Tasting featuring Opimian's Master of Wine Jacky Blisson and the wines of Cortese (Sicily) in Montreal - September 2024
- Opimian Wine Tasting and Movie Night with Derek Barnett of Meldville Wines in Elora - September 2024

- Opimian Wine Tasting featuring Opimian's Master of Wine Michael Palij in Toronto - October 2024
- Opimian Winemaker Event - An evening with Te Mata Estate of New Zealand in Western Canada - October 2024
- Memorable travel experiences included:
  - South America February 2024





# 2024: A YEAR IN REVIEW

## STRATEGIC MARKETING INITIATIVES

- Throughout the year, we orchestrated a series of special promotions aimed at delighting our members.
- These targeted initiatives exemplify our commitment to innovative marketing strategies and our dedication to delivering exceptional value to our valued community of wine enthusiasts.

- Some examples included:

### **An Exclusive Pre-Sale of Magnums**

- In a rare and exciting opportunity, we offered our members an exclusive pre-sale of Magnums from some of our most prestigious suppliers like Champagne Doyard-Mahé, Lamblin Fils, Domaine des Romarins, and Markus Molitor.
- This extraordinary opportunity to purchase wines for celebrations or even to display in your cellar resulted in an overwhelming response from our membership.

### **Black Friday/Cyber Monday**

- We extended a special Black Friday/Cyber Monday promotion and offered a spotlight on one of our premier Tuscan suppliers, Cinciano. This enticing offer resonated strongly with our members.







In 2024, Opimian members had the opportunity to buy over 750 wines and spirits that had been tasted, graded, and reviewed by Opimian's Master of Wine team.

About 5% of these wines received the coveted Coup de Coeur status as the highest-scoring wines of the year.



## WINE PROGRAMS

Opimian's three wine programs allow subscribers to access even more wines and mixed cases to expand their palates and explore the world of wine. Easy to order and expertly curated, these programs make wine effortlessly enjoyable!

### **FOUNDERS** CHOICE

#### **FOUNDERS CHOICE** REVEAL THE REMARKABLE

- Opimian's oldest wine program, with loyal subscribers offers a case of 6 age-worthy red wines.
- Wines are exclusive to the program and not available in the regular offering.
- Curated for wine connoisseurs, from world-class wineries and winemakers around the world.



# Everything *but red*

## EVERYTHING BUT RED REFRESHING ON ANY OCCASION

A new wine program launched in June 2024 with Cellar 316, Everything but Red is designed for white, rosé and sparkling wine lovers.

- Subscribers receive a six-bottle case of curated, superior white, rosé or sparkling wine for each Cellar.
- The perfect program to explore the classics or discover new grape varieties.
- Wines are exclusive to the program and not available in the regular offering.



## THE MASTERS CASE THE BEST IN A BOX

Opimian's most popular wine program, launched in 2020

- Subscribers receive a six-bottle mixed case of 3 wines from a specific region of producer to challenge their palates and cultivate their curiosity.
- The program includes a pamphlet including a introduction to the case by a Master of Wine as well as tasting notes for each wine in the case.
- Wines are exclusive to the program and not available in the regular offering.

# HOW OPIMIAN DOES IT

We offer an entire ecosystem, not just a shop. We are laser-focused on quality wines, tasting, and refining absolutely everything. We are building top-notch business data intelligence to meet Members' needs. We know which wines, segments, countries and even the days of the week that Members prefer to shop.

CELLAR

AB  
312

ORDER JAN 9 - FEB 12, 2024

CHILE,  
ARGENTINA,  
ALSACE AND  
LANGUEDOC

OPIMIAN.CA

opimian  
WINE CLUB DE VIN

CELLAR

AB  
313

ORDER FEB 20 - MAR 25, 2024

THE RHÔNE VALLEY,  
WHITE BURGUNDY  
& CHAMPAGNE

OPIMIAN.CA

opimian  
WINE CLUB DE VIN

CELLAR

AB  
314

ORDER MAR 26 - APR 29, 2024

SPAIN &  
GERMANY

OPIMIAN.CA

opimian  
WINE CLUB DE VIN

CELLAR

AB  
315

ORDER APR 30 - JUN 3, 2024

BORDEAUX, BERGERAC,  
BEAUJOLAIS & AUSTRIA

OPIMIAN.CA

opimian  
WINE CLUB DE VIN

CELLAR

AB  
316

ORDER JUN 4 - JUL 8, 2024

ITALY &  
GERMANY

OPIMIAN.CA

opimian  
WINE CLUB DE VIN



CELLAR

AB  
317

ORDER JUL 9 - AUG 12, 2024

4 WEEKS WITH A NEW LOWER PRICE

LANGUEDOC-ROUSSILLON, LOIRE, PROVENCE, CORSICA & COGNAC

OPIMIAN.CA

CELLAR

AB  
318

ORDER AUG 13 - SEPT 16, 2024

UNITED STATES, PORTUGAL & BORDEAUX

OPIMIAN.CA

CELLAR

AB  
319

ORDER SEPT 17 - OCT 21, 2024

PIEMONTE, SICILY, ALTO ADIGE AND CANADA

OPIMIAN.CA

CELLAR

AB, NT  
320

ORDER OCT 22 - NOV 25, 2024

NEW ZEALAND, AUSTRALIA, BOURGOGNE & FRANCE

OPIMIAN.CA

CELLAR

AB, NT  
321

ORDER NOV 26 - JAN 6, 2025

SOUTH AFRICA, TUSCANY, VENETO & SICILY

OPIMIAN.CA

We are using this data to anticipate Members' needs, show us the way forward and are firm believers that when we combine this with world-class tasting expertise, magic happens.





### **KELLI FEDORAK**

#### **MANAGER OF MEMBER SERVICE**

Kelli joined the Opimian team to combine her passion for customer service and her love of wine into one place. Since joining Opimian Kelli has started to build lasting relationships with our members and is helping to ensure we provide a high level of customer service day in and day out! She can often be found with a glass of sparkling wine or champagne in her hand!

DRINKING NOW > TANGUY CHEVALIER, CRÉMANT DE BOURGOGNE BRUT, AOP CRÉMANT DE BOURGOGNE, LOT 4978



### **DAVID MARCOVITCH, HEAD OF OPERATIONS**

#### **AND MEMBER SERVICE**

David is a native Montrealer and holds a Bachelor of Commerce Degree from McGill University. He has an extensive Marketing, Sales, and Operations background. He has been an Opimian member since 2017 and has a particular affection for Grenache-based wines.

DRINKING NOW > DOMAINE JONES VIEILLES VIGNES AOP FITOU, 2022, LOT 5054



### **SHAMIRA MEGHJI**

#### **RECEPTIONIST**

After having worked for the magazine industry (religious and consumer magazines) as an Administrative Secretary for 25 years, Shamira joined Opimian as Receptionist in July 2022. She enjoys red wine.

DRINKING NOW > DE ALTO AMO COLECCION PRIVADA RESERVA, DOCA. RIOJA, 2018, LOT 4876



### **ZOÉ CAPPE**

#### **COMMUNICATIONS COORDINATOR**

Zoé has a background in translation and publications. She started at Opimian in 2015, first as a Publications Coordinator, then evolving to a role in Communications. She is expanding on her wine knowledge with WSET1.

DRINKING NOW > CORTESI NOSTRU FRAPPATO TERRE SICILIANE IGP ORGANIC WINE, LOT 5184



### **LEE KINGHAM-ITALIA**

#### **MEMBER SERVICE REPRESENTATIVE**

Lee is a UK native who now calls Calgary home. He has worked in customer service for the last 10 years, including for some of the UK's biggest start-ups. He is brand new to Opimian and is looking forward to sharing his wealth of CS knowledge with the team.

DRINKING NOW > TE MATA ESTATE MERLOT CABERNETS, HAWKE'S BAY, 2022, LOT 4605



### **JOEL VIEIRA**

#### **HEAD OF FINANCE**

Joel Vieira is a seasoned finance leader with a Master's in economics and a strong track record in aligning financial strategy with business growth. Passionate about driving long-term value, he specializes in optimizing financial structures, governance, and operations in fast-moving markets. Rooted in a family vineyard upbringing, Joel blends financial expertise with deep industry insight, helping global wine and spirits brands thrive. Committed to innovation and collaboration, he builds strong financial frameworks that drive sustainable success and new opportunities.

DRINKING NOW > BEL AIR, AOC BORDEAUX, SAUVIGNON, FAMILLE SICHEL, 2023, LOT 5122





### **KASSANDRA LIEZERT**

#### **HEAD OF SUPPLY CHAIN AND DISTRIBUTION**

Kassandra comes to Opimian with 5+ years of experience in the alcohol industry. She joined the team in 2022 as the Logistics Manager, evolving to Head of Supply Chain and Distribution. The most rewarding part of her job is when members can receive their long-awaited wines.

DRINKING NOW > MONTBLANC 362 BRUT RESERVA CAVA  
METODE TRADICIONAL DO CAVA, LOT 3340



### **KIM TIEN HUYNH**

#### **PROJECT MANAGER, MARKETING**

Kim Tien has worked in marketing and communications for non-profit organizations in Shanghai and Montreal. She celebrated her 6th year with Opimian and with a WSET 2 certification, she aspires to share her wine and food pairing knowledge to enhance Members' experience. A true foodie and wine lover, you can always count on her for a lunch potluck with her gourmet treats!

DRINKING NOW > LA ROSERAIE 1868 DU CLOS CANTENAC,  
SAINT-ÉMILION GRAND CRU, 2020, LOT 4221



### **SANTA BALANCE**

#### **SENIOR ACCOUNTANT**

Santa holds a bachelor's degree in accounting and has many years of experience in this field. She started working at Opimian in 2011.

DRINKING NOW > PROYECTO CUATRO CAVA  
BRUT, D.O. CAVA, LOT 4872



### **ANNA TARZIA ZAPPIA**

#### **HEAD OF PROCUREMENT**

Anna works with producers all over the world to source the wines and spirits offered in each Opimian Cellar.

DRINKING NOW > COLPASSO NERO  
D'AVOLA DOC SICILIA, APPASSIMENTO,  
2023, LOT 5183



### **JESSICA DAVIS**

#### **SENIOR LOGISTICS AND PURCHASING COORDINATOR**

Jessica joined the Opimian Logistics Team in 2022. She has over 25 years of experience in the hospitality industry and brings her passion for food, wine, and travel to the team. A mother of two young boys, she enjoys outdoor adventures, reading, and spending time with friends and family.

DRINKING NOW > PICPOUL DE PINET TÊTE DE CUVÉE AOP PICPOUL DE PINET, 2023, LOT 5058



### **RICARDO HERICE**

#### **LOGISTICS ANALYST**

Ricardo joined Opimian in 2023 with the energy and passion to support the rapid growth of the team, his 2 years of experience with International Trade will be put to good use with our Logistics department. He is ready to learn more about the world of wine and grow both personally and professionally with the Opimian family.

DRINKING NOW > '84 PROSECCO SUPERIORE DOCG ASOLO  
BRUT, LOT 5011

## **THE OPIMIAN TEAM**

The strength and diversity of cohesive team is what separates businesses, and we believe that the current Opimian team provides us with a competitive advantage in the marketplace.

Since 2020 we have operated with a hybrid workplace, offering flexibility to our staff. This also allowed Opimian to hire staff remotely, and we now have Opimian staff in several provinces across the country.



# WINEMAKER SPOTLIGHT

## LAMBLIN & FILS: GENERATIONS OF CHABLIS TRADITION

Lamblin & Fils is one of the oldest estate wineries in Chablis, with a viticultural legacy that dates back to 1690. Based in the village of Maligny, on the right bank of the Serein River, the Lamblin family has been producing wine in the region for over 12 generations. Today, cousins Clément and Alexandre Lamblin carry on this remarkable family tradition alongside their fathers, Didier and Michel.

Renowned for their deep roots in the region and commitment to expressing the unique terroir of Chablis, the estate crafts wines from prestigious Grand Cru vineyards such as Les Clos and Vaudésir, as well as Premier Cru and regional

appellations. The cool continental climate and limestone-rich Kimmeridgian soils of Chablis yield fresh, age-worthy Chardonnays—typically unoaked—known for their steely character, minerality, and notes of chalk and green apple.

Historically, the Lamblin family played a pivotal role in shaping Chablis winemaking, with Henri Lamblin contributing to local wine laws and Jacques Lamblin opening international markets for their wines. Today, Lamblin & Fils continues to honour its heritage while expanding its portfolio to include well-crafted wines from across Burgundy, the Rhône Valley, and southern France.







## THISTLEDOWN WINES: A NEW BENCHMARK FOR AUSTRALIAN GRENACHE

Founded by two Masters of Wine, Giles Cooke and Fergal Tynan, alongside acclaimed winemaker Peter Leske (whose experience includes Dujac and Grosset), Thistledown Wines is a standout Australian négociant model with a laser focus on South Australian Grenache. Their approach is rooted in precision and passion, sourcing fruit from the most promising sub-zones of McLaren Vale—particularly Blewitt Springs and Clarendon. These sites, with their ancient granitic soils, cooling sea breezes, and higher altitudes, offer ideal conditions for crafting Grenache of exceptional purity, freshness, and balance.

Though McLaren Vale is one of Australia's oldest wine regions, its identity has long been eclectic. In recent years, however, Mediterranean varieties—especially Grenache—have taken centre stage. Thistledown is helping redefine the region's reputation with wines that are textured, perfumed, and hedonistic, far removed from the heavy-handed styles once associated with Australian reds.

Whether through their flagship bottlings or the more accessible yet impressively expressive **Wild & Wilder** range, Thistledown Wines consistently delivers world-class Grenache with perfectly integrated alcohol and remarkable elegance.

## MASTERS OF WINE



### JACKY BLISSON

**Jacky Blisson MW** is a Master of Wine based in Montreal. She is the first Master of Wine in Québec and one of only nine across Canada. After completing a Bachelor of Arts in Communication Studies at Concordia University, Jacky pulled up stakes and moved to Burgundy to pursue an Advanced Masters in Wine Science and International Trade at the CFPPA de Beaune and AgroSup Dijon.

During her 11 years in France, Jacky held successive positions as UK and North American Export Sales Manager for Burgundy fine wine brokerage Domaine Wines and major Southern Rhône Valley winery Gabriel Meffre. She also worked harvest seasons in Beaune and the Walker Bay, South Africa.

Since returning to Canada, Jacky has built a solid reputation for her high-quality written and video wine education content, and her consultancy work.



FROM THE BEGINNING, OPIMIAN HAS RELIED ON THE EXPERTISE OF A MASTER OF WINE TO ENSURE THAT ONLY TOP-QUALITY WINES FROM AROUND THE WORLD ARE OFFERED TO MEMBERS.





### MICHAEL PALIJ

**Michael Palij MW** is a Canadian-born Master of Wine, entrepreneur, and adventurer specializing in Italian wines. After earning a degree in English and Philosophy from the University of Toronto, he emigrated to the UK in 1989 and began his career in the British wine trade. His first visit to Italy in 1993 ignited a deep passion for the country's wine, food, and culture, shaping the course of his career. Admitted to the prestigious Institute of Masters of Wine in 1995 at just 29, Michael has since built a reputation for his expertise and close collaborations with vigneroni across Italy. Frequently sought after for technical advice in the winery, he assists with blending and fermentation, helping producers craft exceptional wines. Over the years, he has introduced Opimian to some truly outstanding Italian winemakers, further strengthening the club's portfolio.

### IGOR RYJENKOV

Born in Russia, **Igor Ryjenkov MW** has a degree in Journalism from the Moscow Institute for Foreign Relations. Having settled in Canada in early 90s, his journey in wine got started with a visit to a Niagara Peninsula area winery in 1995. That was followed by a serious reading, tasting, travelling and studying binge, which took him through the WSET Certificates and Diploma and straight into the MW program in 1999. His wine study journey culminated with achieving the MW qualification in 2003, **the first in Canada**, having been awarded the North American scholarship twice and Henkell-Sohnlein Award for best dissertation in the process.





### **ROB DAVIS**

**TORONTO, ON | PAST CHAIR, AC**

Rob is a Tax Partner with KPMG in Toronto, with over 30 years of diverse tax and finance experience that he brings to his clients. Rob is an FCPA, past Chair of KPMG Canada's Board of Directors, and currently the firm's Chief Inclusion, Diversity & Equity Officer. Rob has been a member of Opimian since 2007.

DRINKING NOW > STEPP PINOT NOIR STEINBERG (HERXHEIM), PFALZ, SINGLE CRU, 2022, LOT 4998



### **DANIELLE GAUTHIER**

**CHAIR OF GC**

Danielle Gauthier is a lawyer and former partner at Heenan Blaikie and Lavery, specializing in employment, human rights, and health law for 25 years. In 2023, she transitioned to investigating workplace harassment, discrimination, and abuse in sports while remaining a member of the Quebec Bar. A graduate of Bishop's University (Political Science), the University of Sherbrooke (LL.L), and Harvard University (LL.M.), she also lectured for 20 years and contributed to Quebec Bar admission exams. Passionate about food, wine, travel, and culture, she was introduced to Opimian by her husband, Claude, 25 years ago. Now, she dedicates her time to governance work for non-profits in sports, education, and gastronomy.

DRINKING NOW > DM ROSÉ, CHAMPAGNE DOYARD-MAHÉ, CHARDONNAY & PINOT NOIR, VERTUS PREMIER CRU, LOT 4099



### **ANDREW BUZINSKY**

**CALGARY, AB | TREASURER, AC CHAIR, IT**

Andrew is the founder of Rodina Ventures Ltd. and brings over 25 years of executive leadership experience across finance, operations, and technology-driven businesses. He is a CPA, Professional Engineer, and holds both an MBA from Queen's University and a Mechanical Engineering degree from the University of Saskatchewan. Andrew has led organizations with global footprints and P&L responsibility exceeding \$100M USD. As Chair of the Audit Committee, he brings rigorous financial oversight and a pragmatic, growth-minded perspective to Opimian. A member since 2022, Andrew enjoys discovering Rhône blends and small-lot producers.

DRINKING NOW > CHRISTOPHE PICHON PERE & FILS PROMESSE AOP CÔTE RÔTIE, LOT 4797



### **TRICIA WADDELL**

**EDMONTON, AB | SECRETARY, HR**

Tricia has been a corporate commercial lawyer for 25 years, serving in leadership roles as in-house counsel for universities and international companies. With a strong background in governance, she has held executive positions on numerous boards, including United Way, Rotary, and the Canadian Breast Cancer Foundation. She holds an MBA in International Business, is a Canadian Risk Manager, and has achieved WSET Level 3 in Wine, along with Canadian and French Wine Professional designations. A dedicated lifelong learner, she continues to expand her expertise and is pursuing her WSET Diploma, expected in Summer 2026.

DRINKING NOW > VALPOLICELLA RIPASSO CLASSICO SUPERIORE DOC, MONTE CASTELON, 2020, LOT 5004



### **CRAIG FAULKNER**

**VANCOUVER, BC | CHAIR OF IT, NM**

Mr. Faulkner was the co-founder of Canada's dominant financial web portal Stockgroup and led its technology teams as its CTO and Director. Craig has served on the advisory boards for non-profits and for emerging growth firms. Currently, Craig is President and CEO at Unilogik Systems which serves over 150 enterprise clients across Canada and the USA.

DRINKING NOW > N°1 NUMERO UNO IGT, 2018, LOT 4384



## OPIMIAN BOARD OF DIRECTORS



### CYNTHIA PETERS

**PRINCE EDWARD COUNTY & BROCKVILLE, ON | CHAIR OF HR**

Cynthia Peters is the owner of From the Farm Enterprises Inc., offering culinary experiences at her Maison Maitland property in Ontario and in Southern France. She is a food writer and author of *The Art of Herbs Cookbook* and *My French Cookbook*. A long-time volunteer, she has served on non-profit Boards for over 20 years. Before launching her business, Cynthia spent 25+ years as a senior executive in fundraising, communications, marketing, and brand strategy. She joined Opimian in 2019.

DRINKING NOW > TANGUY CHEVALIER, CRÉMANT DE BOURGOGNE BRUT, AOP CRÉMANT DE BOURGOGNE, LOT 4978



### JOHN BIRDCENEAU

**CALGARY, AB | AC, GC**

John Birdgeneau spent 35 years in the Energy Industry in a progression of technical and leadership roles. John has always valued the power of teams and collaboration between groups to realize better results while having a little fun on the way. As a Director he brings his experience to Opimian and keeps learning about wine.

DRINKING NOW > TE MATA ESTATE BULLNOSE SYRAH, HAWKE'S BAY, 2019, LOT 3798



### RICHARD MCCAMMON

**STRATHROY, ON | VICE CHAIR, AC, GC**

Richard is active in many areas. He runs a company that launches payloads to space, has been a Scout leader for thirty years, volunteers on not-for-profit boards, and loves to drink great wines from Opimian. Loess is one of his favourites and he is always tempted by pinot noirs from Otago in south New Zealand.

DRINKING NOW > TE MATA ESTATE MERLOT CABERNET, HAWKE'S BAY, 2021, LOT 3791



### PATRICK O'DRISCOLL

**TORONTO, ON | CHAIRMAN OF THE BOARD**

Patrick O'Driscoll is a veteran of the wine and spirits industry with a career that stretches almost 40 years. During that time, Patrick worked for two of the industry's largest global players, Pernod Ricard SA, and I.D.V. (Diageo). He began his career in wine retailing, which established a passion for the product that he never lost. His early career was focused on marketing and international brand development, while the last fourteen years have been spent leading high-performing executive teams, most recently as President and CEO at Corby Spirit and Wine Ltd.

DRINKING NOW > DUBOIS BERNARD & FILS ALOXE-CORTON LES BRUNETTES AOP, 2020, LOT 3011



### KIM HOGAN

**MONTREAL, QC | NM**

Kim is a professional communicator with 30 years' experience in public relations, public affairs, and crisis communications in a career spanning the public and private sectors, in industries including pharma, aviation, and international relations. For over 20 years, Kim has served on numerous charitable and community-based Boards, at both the local and national level. With a passion for great wines and great foods, and a sense of adventure for new flavours, Kim is eager to focus her work on the board with the view of creating new experiences. Kim has been a member of Opimian since 2002.

DRINKING NOW > BERTON VINEYARD THE BONSAI HIGH EDEN, SHIRAZ, LOT 2168



## MESSAGE FROM THE CHAIR OF THE AUDIT COMMITTEE

2024 was a year of headwinds and difficult decisions for the Opimian Society. Global trends—such as declining alcohol consumption—and a sudden shift by key liquor boards in Saskatchewan, British Columbia, and Ontario to direct-to-consumer (DTC) models introduced significant operational and financial challenges. Additionally, the implementation of a new BigCommerce website, while essential for long-term growth, required upfront investment and a transition effort from staff and partners alike.

These external pressures had a material impact on the Society's financial performance. Total revenues declined by over **\$5 million** year over year, from **\$16.1 million in 2023** to **\$11.1 million in 2024**, driven primarily by lower wine sales and a decrease in membership dues. Despite disciplined operational execution and extensive cost-control efforts by management, the Society recorded a deficit of \$1.6 million for the year.

Importantly, the Society remains financially resilient. We closed 2024 with a healthy cash position of over **\$7 million**, and our **internally restricted contingency reserve stands at just over \$1 million**, providing a critical buffer for future uncertainties. This reflects our continued commitment to prudent financial stewardship and long-term sustainability.

The Audit Committee continues to review financial performance, risk mitigation strategies, and internal controls on an ongoing basis. While 2024 brought considerable challenges, it also reinforced the importance of strategic adaptability and thoughtful governance. We remain confident in the Society's strong foundation, in the capabilities of our leadership team, and in the loyalty and engagement of our membership.

Sincerely,

**ANDREW BUZINSKY**  
**CHAIR OF THE AUDIT COMMITTEE**  
**THE OPIMIAN SOCIETY**





# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF THE OPIMIAN SOCIETY

### OPINION

We have audited the financial statements of The Opimian Society (hereafter “the Society”), which comprise the balance sheet as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditor’s responsibilities for the audit of the financial statements” section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society’s financial reporting process.

### AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society’s internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Society to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Raymond Chabot Grant Thornton LLP<sup>1</sup>*

Montréal

March 13, 2025

<sup>1</sup> CPA auditor, public accountancy permit no. A121855



# BALANCE SHEET

DECEMBER 31, 2024	2024 \$	2023 \$
ASSETS		
Current		
Cash	7,095,852	8,602,573
Term deposits (Note 3)	460,000	660,000
Receivables (Note 4)	83,481	155,546
Prepaid expenses	437,434	305,473
	8,076,767	9,723,592
Long-term		
Tangible capital assets (Note 5)	8,968	17,419
Intangible assets (Note 6)	852,265	1,160,361
	8,938,000	10,901,372
LIABILITIES		
Current		
Trade payables and other operating liabilities (Note 7)	756,300	742,092
Offerings in progress (Note 8)	6,189,310	6,607,526
Annual dues paid in advance	204,096	142,971
Due to members – credit towards future subscriptions	180,759	181,641
	7,330,465	7,674,230
Long-term		
Lease inducement	10,066	22,144
Contract incentive	21,595	43,190
	7,362,126	7,739,564
NET ASSETS		
Unrestricted	550,000	177,190
Internally restricted – reserve for contingencies (Note 9)	1,025,874	2,984,618
	1,575,874	3,161,808
	8,938,000	10,901,372

The accompanying notes are an integral part of the financial statements.

# OPERATIONS

YEAR ENDED DECEMBER 31, 2024	2024 \$	2023 \$
<b>Revenues</b>		
Completed offerings, net of wine credits	10,318,704	15,015,714
Annual dues and entrance fees	345,121	536,742
Wine tasting and other activities	53,723	46,297
Interest	428,099	511,643
	11,145,647	16,110,396
<i>Cost of completed offerings</i>		
Wine purchased to cover subscriptions	7,362,306	11,266,736
Wine used to cover breakage, shortages and promotions	209,405	224,230
	7,571,711	11,490,966
Excess of revenues over expenses before the following items	3,573,936	4,619,430
<i>Expenses</i>		
Salaries and employee benefits	1,478,383	1,496,686
Information technology	806,364	752,179
Managing directors' fees	468,798	453,987
Printing, stationery and postage	298,483	385,365
Credit card fees and sundry expenses	265,854	311,533
Transportation and storage fees	579,242	300,838
Rental expense	258,283	259,174
Marketing and promotion	137,492	235,702
Master of wine	195,360	194,375
Travel – directors	8,204	153,895
Travel – administration	60,013	130,363
Professional fees	79,339	130,775
Member development	80,389	123,503
Wine tasting and other activities	40,123	48,945
Telecommunications	36,139	36,962
Recruitment	129	36,030
Insurance	31,496	34,663
Amortization of tangible capital assets	12,024	17,590
Amortization of intangible assets	323,755	342,745
	5,159,870	5,445,310
<b>Deficiency of revenues over expenses</b>	<b>(1,585,934)</b>	<b>(825,880)</b>

The accompanying notes are an integral part of the financial statements.



# CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2024	UNRESTRICTED \$	INTERNALLY RESTRICTED - RESERVE FOR CONTINGENCIES \$	2024 TOTAL \$	2023 TOTAL \$
Net assets, beginning of year	177,190	2,984,618	3,161,808	3,987,688
Deficiency of revenues over expenses	(1,585,934)		(1,585,934)	(825,880)
Transfer from internally restricted	1,958,744	(1,958,744)		
Net assets, end of year	550,000	1,025,874	1,575,874	3,161,808

The accompanying notes are an integral part of the financial statements.



# CASH FLOWS

YEAR ENDED DECEMBER 31, 2024	2024 \$	2023 \$
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	(1,585,934)	(825,880)
Non-cash items		
Amortization of tangible capital assets	12,024	17,590
Amortization of intangible assets	323,755	342,745
Lease inducement	(12,078)	(8,231)
Contract incentive	(21,595)	43,190
Changes in working capital items		
Receivables	72,065	146,699
Prepaid expenses	(131,961)	592,285
Trade payables and other operating liabilities	14,208	267,416
Offerings in progress	(418,216)	(3,269,638)
Annual dues paid in advance	61,125	(250,492)
Due to members – credit towards future subscriptions	(882)	15,242
Cash flows from operating activities	(1,687,489)	(2,929,074)
INVESTING ACTIVITIES		
Term deposit		(10,195,923)
Disposal of term deposit	200,000	20,541,512
Acquisition of tangible capital assets	(3,573)	(4,039)
Acquisition of intangible assets	(15,659)	(895,240)
Cash flows from investing activities	180,768	9,446,310
<b>Net increase (decrease) in cash</b>	<b>(1,506,721)</b>	<b>6,517,236</b>
Cash, beginning of year	8,602,573	2,085,337
Cash, end of year	7,095,852	8,602,573

The accompanying notes are an integral part of the financial statements.



# NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

## 1 - GOVERNING STATUTES AND PURPOSE OF THE SOCIETY

The Society was incorporated under Part III of the Companies Act (Quebec) on January 3, 1973. It is a not-for-profit organization under the Income Tax Act. The primary purpose of the Society is to give its members the opportunity to participate in a cooperative purchase of wines from liquor boards.

## 2 - SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PRESENTATION

The Society's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

### ACCOUNTING ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to financial statements. These estimates are based on management's knowledge of current events and actions that the Society may undertake in the future. Actual results may differ from these estimates.

### REVENUE RECOGNITION

#### *Annual dues, entrance fees, wine tasting and other activities*

Annual dues are recognized as revenue over the period that services are provided, except for dues and fees received for subsequent periods which are deferred as annual dues paid in advance. Entrance fees are recognized as revenue when received. Wine tasting and other activities' fees are recognized as revenue when the events take place.

#### *Completed offerings*

Members' subscriptions for each year's series of wine offerings are recognized as completed offerings, net of wine credits, when persuasive evidence of an arrangement exists, the price to the buyer is fixed or determinable, the delivery of wine has occurred and all costs can be accurately determined.

Offerings in progress represent subscriptions received from members pertaining to the wine offerings of the following fiscal year and those subscriptions for certain special wines where a significant delay in delivery is planned and final costs are still to be determined.

#### *Wine credits*

The Society offers wine credits to its members which are exchangeable for the purchase of wine. The wine credits program also allows members to be awarded credits. Wine credits are also awarded to members of the Board of Directors as an honorarium for their services. Such credits are applied as a reduction of the cost of future wine purchases. Earned wine credits are recorded in Due to members – credit towards future subscriptions on the balance sheet with a corresponding entry in Completed offerings, net of wine credits in the statement of operations. Wine credits are available in an ex-member's account for a period of five years, at which time they are recognized in revenues under Completed offerings, net of wine credits in the statement of operations.

#### *Interest revenue*

Investment transactions are recorded on the transaction date and resulting revenues are recognized using the accrual method of accounting. Interest revenue is recognized on a time apportionment basis.

### GOVERNMENT ASSISTANCE

Government assistance related to current expenses is accounted for as a reduction of the related expenses. Government assistance is accrued

in the year in which the current expenses are incurred, provided that the Society is reasonably certain that it will be received.

### RENTAL EXPENSE

The Society recognizes the rental expense on a straight-line method over the lease term. The excess of the rental expense recognized over the amount payable under the lease is presented as a lease inducement on the balance sheet.

### TANGIBLE CAPITAL ASSETS AND INTANGIBLE ASSETS

Tangible capital assets and intangible assets acquired are recorded at cost. When the Society receives contributions of tangible capital assets or intangible assets, their cost is equal to their fair value at the contribution date plus all costs directly attributable to the acquisition of the tangible capital assets or intangible assets, or at a nominal value if the fair value cannot be reasonably determined.

#### *Amortization*

Tangible capital assets and intangible assets are amortized over their estimated useful lives, when they are available for use, according to the straight-line method at the following annual periods:

	Periods Lease term
Leasehold improvements	of 5 years
Website	5 years
Furniture and fixtures and computer equipment	3 years
Software	6 to 7 years

#### *Write-down*

When conditions indicate that a tangible capital asset or an intangible asset is impaired, the net carrying amount of the tangible capital asset or intangible asset is written down to the tangible capital asset's or intangible asset's fair value or replacement cost. The write-down is accounted for in the statement of operations and cannot be reversed.

### NET ASSETS

Net assets may be unrestricted and/or internally restricted. Internal restrictions are imposed in a formal manner by the Society itself, usually by resolution of the Board of Directors.

### FOREIGN CURRENCY TRANSLATION

Monetary assets and liabilities in a foreign currency are translated at the exchange rate in effect at the balance sheet date, whereas non-monetary assets and liabilities are translated at the historical exchange rate. Revenues and expenses in a foreign currency are translated at the exchange rate in effect at the transaction date. Gains and losses are included in the statement of operations for the year.

### FINANCIAL ASSETS AND LIABILITIES

#### *Initial measurement*

Upon initial measurement, the Society's financial assets and liabilities from transactions not concluded with related parties and those from transactions with parties whose sole relationship with the Society is in the capacity of management (and members of the immediate family) are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. The Society's financial assets and liabilities from related party transactions are measured at cost.



# NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

## Subsequent measurement

At each reporting date, the Society measures its financial assets and liabilities from transactions not concluded with related parties at amortized cost (including any impairment in the case of financial assets), whereas those from related party transactions are measured using the cost method (including any impairment in the case of financial assets).

With respect to financial assets measured at amortized cost or using the cost method, the Society assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Society determines that, during the year, there was a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it will then recognize a reduction as an impairment loss in the statement of operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost or using the cost method is recognized in the statement of operations in the year the reversal occurs.

## 3 - TERM DEPOSIT

The term deposit, amounting to \$460,000 (\$660,000 as at December 31, 2023), consists of a cashable and redeemable guaranteed investment certificate maturing on November 23, 2025, bearing interest at 3.7% (cashable and redeemable at 4.95% as at December 31, 2023).

In the normal course of operations, the Society purchases letters of guarantee required by the liquor boards to support wine purchases. The letters of guarantee are secured by a movable hypothec on the term deposit. As at December 31, 2024, \$460,000 of letters of guarantee relating to the liquor boards are outstanding (\$460,000 as at December 31, 2023), for which no liability was recognized given that no complaint or non-compliance claim was known or pending.

## 4 - RECEIVABLES

	2024 \$	2023 \$
Credit card proceeds receivable	32,303	60,542
Accrued interest on term deposit	1,418	2,468
Commodity taxes receivable	49,760	92,536
	<b>83,481</b>	155,546

## 5 - TANGIBLE CAPITAL ASSETS

2024	COST \$	ACCUMULATED AMORTIZATION \$	NET CARRYING AMOUNT \$
Leasehold improvements	32,487	32,487	
Furniture and fixtures	49,743	49,202	541
Computer equipment	56,208	47,781	8,427
	<b>138,438</b>	<b>129,470</b>	<b>8,968</b>
2023			
Leasehold improvements	32,487	32,487	
Furniture and fixtures	49,743	47,037	2,706
Computer equipment	52,634	37,921	14,713
	<b>134,864</b>	<b>117,445</b>	<b>17,419</b>

# NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

## 6 - INTANGIBLE ASSETS

	COST \$	ACCUMULATED AMORTIZATION \$	NET CARRYING AMOUNT \$
Website	1,173,720	459,080	714,640
Software	887,351	749,726	137,625
	2,061,071	1,208,806	852,265
2023			
Website	1,158,061	272,951	885,110
Software	887,351	612,100	275,251
	2,045,412	885,051	1,160,361

## 7 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	2024 \$	2023 \$
Trade payables	561,714	554,736
Vacation payable	27,877	23,049
Managing directors fees' payable	166,709	164,307
	756,300	742,092

## 8 - OFFERINGS IN PROGRESS

Offerings in progress comprise members' subscription deposits on offerings not yet completed.

In 2024, the Society closed ten offerings to members (ten in 2023) with ten offerings scheduled to be completed in the following year (ten in 2023).

## 9 - INTERNALLY RESTRICTED – RESERVE FOR CONTINGENCIES

The Board of Directors determines the amount of internally restricted reserve for contingencies to remain in net assets at year-end. The amounts are based on the balance required for contingencies in the event that unexpected obligations become due.

Transfers between unrestricted and/or internally restricted net assets during a reporting period do not result in increases or decreases in the economic resources of the Society as a whole and therefore are reported, if applicable, in the statement of changes in net assets rather than in the statement of operations. Total net assets represent the Society's residual interest assets after deducting its liabilities.

During the year ended December 31, 2024, the Board of Directors of the Society approved the transfer of an amount of \$1,958,744 from the internally restricted – reserve for contingencies to the unrestricted reserve (nil for 2023).

## 10 - RELATED PARTY TRANSACTIONS

During the year, the directors and officers of the Society subscribed to \$101,423 of wine (\$90,030 in 2023) and were issued \$56,000 in wine credits (\$49,680 in 2023).

Related party transactions are measured at the exchange amount, excluding the resulting financial instruments, which are measured at cost.

## 11 - FINANCIAL RISKS

### MARKET RISK

The Society's financial instruments expose it to market risk, in particular, to currency risk and interest rate risk, resulting from both its operating and investing activities.



## *Currency risk*

Members subscribe for wines at prices based on the pricing practices of the respective provincial liquor boards at the time of the offering. These prices reflect the current exchange rate of the source country. The Society is exposed to currency risk due to cash in foreign currencies as a result of changes in the exchange rate between the date of subscription by the members and the date the merchandise is received from the suppliers. As at December 31, 2024, the Society is exposed to currency risk due to cash denominated in U.S. dollars totalling \$2,127 (\$4,538 as at December 31, 2023). The Society is also exposed to currency risk as a result of future business transactions denominated in currencies other than the Canadian dollar.

## *Interest rate risk*

The term deposit bears interest at a fixed rate and the Society is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations.

## **LIQUIDITY RISK**

The Society's liquidity risk represents the risk that the Society could encounter difficulty in meeting obligations associated with its financial liabilities. The Society is, therefore, exposed to liquidity risk with respect to all of the financial liabilities recognized on the balance sheet.

## **12 - COMMITMENTS**

The Society has decided to vacate the current premises and terminate the lease effective April 30, 2025. Minimum lease payment for the next year is \$120,978 which was paid as at December 31, 2024 and included in prepaid expenses.

The Society has also entered into two service agreements expiring in 2025 which call for monthly fees totalling \$568,501 for technical support for its new website and software. Minimum payments for the next year is \$568,501.



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