

Thursday, 08 January 2026

To: End Buyer

Respected Sir

The SELLER is **Mr. VICTOR ANTONIO CARVAJAL ROJAS**, Engineer and **Chief Executive Officer** of all companies within the **VCR Group**. Additionally, **Mr.** acts as the Business Strategy Representative in , based in , for **VCR Construcciones y Comercio S.L. (VCR LDA – Spain)**, a Company of the **VCR Group**.

Ref. **SOFT CORPORATE OFFER (SCO)**

Ref. Transaction Code: **VCR LTDA – END BUYER – AU08012026**  
*Gold Bars Africa – Mali- Uganda – Ghana*

We, as a company, confirm that **VCR CONSTRUCCIONES Y COMERCIO S.L. (VCR SPAIN)**, represented by **Mr. VICTOR ANTONIO CARVAJAL ROJAS - CEO**, we issue this document **SOFT CORPORATE OFFER (SCO)** for the sale of gold bars and other minerals, confirms on your behalf and with full responsibility and penalty of perjury, that are have the authority and legal right to sell gold doré (Au) of non-criminal origin in accordance with the terms and conditions detailed below:

**TERMS AND CONDITIONS:**

Product Description:

- Commodity:** (Au) Gold Bars
- Form:** Ingots/Bars of more than 1 Kg until 5 Kgs, each
- Purity:** It leaves Africa with a purity less than 97,00% and we deliver in the refinery indicated by the Buyer. NOTE: IT'S VERY IMPORTANT THAT THE REFINARY INDICATED BY BUYER MUST BE CREDENTIED AND CERTIFIED BY LBMA.
- Quality:** 22 until 23 KARAT PLUS

**1. QUANTITY:**

**1.000 kilograms or more of gold metal** each month and increasing if required by the buyer.

**CONTRACT FOR 12 MONTHS with R+E, Incoterms CIF airport of DUBAI-EAU** with destination **Al Etihad Gold** . <https://www.aletihadgold.com/en-us/> preferably **or ASWA** (Any Safe World Airport).

**1.1. Trial Order Optional: 500 kilograms or more of Doré Gold Bars**, subject to the prior issuance of a bank guarantee in the form of a **Documentary Letter of Credit (DLC) via Swift MT 700**, covering the value of **500 kilograms at LBMA price – [12% Gross, 9% Net]** payable to one of our bank accounts, either at Banco **Santander or CaixaBank** in **Spain**. Upon refining the gold bars to a purity level between 99.50% and 99.99%, the Buyer's Bank shall release the funds under the **Unconditional DLC** within forty-eight (48) hours, against presentation of the refining results issued by an LBMA-accredited refinery. In the event that the DLC is not released, the Buyer shall immediately effect payment by **SWIFT MT 103 bank transfer..**

**2. PRICE:**

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**LBMA - (12% Gross, 9% Net for the Buyer),** The LBMA gold price of the second round will be set at 15:00 London time and in US dollars per kilogram.

- **Commission:** for Intermediaries/Consultants they will be entitled to a total commission of **3%** (being **1,5%** for group of seller and **1,5%** for group of buyer) **paid by the Seller**, which will be paid according to the prorated invoice for each concluded tranche of sales of Gold bars.

### 3. QUANTITY FIRST TRANCHES:

The first Shipment started with **(1,000) One Thousand kilos** within 45 days maximum of having received the bank guarantee (**SWIFT Mt-700 / DLC Unconditional Revolving**) in the Seller's account, a 2nd to the 11th delivery it will be **1,000 kg per month**, with a total of **12 tons of gold bars**. (see conditions for Swift Mt 760)

### 4. METHOD OF PAYMENT:

An optional trial order of **500 kilograms** of doré gold bars is offered, followed by 12 monthly deliveries of **1,000 kilograms** each under a one-year contract.

For the **Trial Order**, & **Annual Contract**, Please review Step 5 of the **Procedure** detailed below.

### 5. ORIGIN:

ÁFRICA, Bamaco- Mali, or Kampala-Uganda or Accra-Ghana or other on condition that the origin and product is accepted by any refinery.

### 6. TRANSACTION:

The Seller undertakes to deliver the Gold to the place of destination, as agreed and signed by the Soft Corporate Offer (SCO) between seller and buyer, under the condition of **Incoterms CIF airport of DUBAI-EAU** with destination **Al Etihad Gold** . <https://www.aletihadgold.com/en-us/> preferably or **ASWA (Any Safe World Airport)**

### 7. DOCUMENTS:

- **The Seller will provide the following documents:**
  - a. Three original commercial invoices in favor of the buyer.
  - b. Certificate of Origin
  - c. Certificate of ownership
  - d. Weight Certificate
  - e. Certificate of customs clearance and certificate confirming the legal export.
  - f. USD/EUR 1 movement certificate
  - g. Export License
  - h. Airway ticket
  - i. The declaration that the gold is of non-criminal origin, free of encumbrances and free of encumbrances, is transferable and exportable.

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## 8. PROCEDURE:

1. The Seller issues a complete **Soft Corporate offer (SCO)**
2. The Buyer issues an Irrevocable Purchase Order (ICPO); This ICPO must come with the passport of the CEO, Certificate of Incorporation of the purchasing company, and inform which of the SBLC guarantee will be issued, and must attach a POF that can be **RWA, Mt199** or a **bank statement** signed by two Buyer's bank officials + authorization verification (ATV).
3. After a mutual agreement between the Buyer and Seller and upon the signing of the complete Soft Corporate Offer (SCO), The Seller issues a non-disclosure and non-circumvention agreement (NCNDA / IMPFA – **Transaction Code: VCR LTDA – END BUYER – AU01092025**) and a draft Purchase and Sale Agreement (SPA), based on this Soft Corporate Offer (SCO).
4. After a mutual agreement between the Buyer and Seller, the Buyer and the Seller sign and seal the SPA thus finalizing the purchase and sale agreement.

### 5. Method of Payment:

For the **Trial Order**, the **Buyer** shall issue a **Unconditional Documentary Letter of Credit (DLC)** via **SWIFT MT 700**, in the amount corresponding to **500 kilograms** at the **LBMA price (12% Gross, 9% Net)**, or **USD \$60,600,000.00**. The DLC shall be payable to one of our designated bank accounts at Banco **Santander** or **CaixaBank** in Spain. Once the **doré gold bars** have been refined to a purity level between **99.50% and 99.99%**, the **Buyer's Bank** shall release the funds under the **Unconditional DLC** within **forty-eight (48) hours**, against presentation of the refining results issued by an **LBMA-accredited refinery**. In the event that the **Unconditional DLC is not released**, the Buyer shall immediately effect payment by **SWIFT MT 103 bank transfer**.

Subsequently, under the **Annual Contract**, a **Revolving, Unconditional Documentary Letter of Credit (DLC)** shall be issued via **SWIFT MT 700** to secure the value of **1,000 kilograms per month** for a period of twelve (12) months, amounting to a total of **USD \$121,200,000.00**. The DLC shall remain valid for three hundred sixty-six (366) days and be based on the prevailing LBMA price (12% Gross, 9% Net). The DLC must be made payable to one of our designated bank accounts at Banco **Santander** or **CaixaBank** in Spain. Each monthly payment shall be effected upon receipt of the refining report issued by an LBMA-accredited refinery, certifying gold purity levels between 99.50% and 99.99%. In the event that the **Revolving Unconditional DLC** is not released, the Buyer shall immediately effect payment by **SWIFT MT 103 bank transfer**.

6. **Buyer** assumes responsibility for transportation and insurance to the Seller's designated refinery in **Dubai, UAE** (via Transguard - <https://transguardgroup.com/> or a similar company from the destination airport). **Buyer** assumes and pays for refining and/or verification costs (provided by Al Etihad Gold - <https://www.aletihadgold.com/en-us/> or another **LBMA-affiliated refinery** at the destination)
7. Once the full payment of each tranche has been made, **the gold title will be immediately transferred from the Seller to the Buyer**.
8. Each payment will be based solely on the Analysis Report issued by the Buyer's Refinery to the Bank/Wallet and considering the "net weight" of the gold.

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By signing below, both parties are fulfilling their corporate legal responsibility and executing this Agreement under penalty of perjury.

**VALIDITY OF THIS, SOFT CORPORATE OFFER (SCO):** 5 days, the price varies after this validity date.

**IN WITNESS WHEREOF**, the undersigned, have read, understood, and executed this Agreement in one (1) original part on this **January 2026**.

**Signature accepting the procedure:**

For and on behalf of <b>THE SELLER</b>	For and on behalf of <b>THE BUYER</b>
(Company Seal)	(Company Seal)
<hr/> Name: <b>Mr. VICTOR C. ROJAS, ENG.</b> <b>CEO-PRESIDENT</b> of all <b>VCR Group</b> companies. Passport N° AR893143 of Colombia RNE N°: V-928295-0 of Brazil NIF N°: 328.041.637 of Portugal NIE N°: Z0248637-N of Spain Email: <a href="mailto:info@vcrconstrucoes.com">info@vcrconstrucoes.com</a>	<hr/> Name: Mr. <b>CEO</b> of _____ of _____ Passport N° _____ Email: _____

We will hire the companies of the Prince of Dubai. [https://es.wikipedia.org/wiki/Hamdan\\_bin\\_Mohammed\\_Al\\_Maktoum](https://es.wikipedia.org/wiki/Hamdan_bin_Mohammed_Al_Maktoum)

Airline that will transport gold from Kampala-Uganda airport to Dubai-UAE airport <https://www.skycargo.com/home/>

Security company that will transport the Gold. <https://transguardgroup.com/>

Company where we will refine and deliver gold from 97.00% to 99.99% in Dubai-UAE. <https://www.aletihadgold.com/en-us/>

**“The seller and The Buyer”** further stipulate and agree that scanned copies of e-mail or electronic fax duly completed must be acceptable and be considered valid as long as they are related to this Agreement.

**“The seller and The Buyer”**, take as original, these faxes or e-mails sent from the original fax and email addresses of the signatories of this Agreement.

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"Accepted and agreed without change  
 (Electronic signature is valid and accepted as hand signature)"

EDT (ELECTRONIC DOCUMENT TRANSMISSIONS)

- a. **EDT** (Electronic document transmissions) shall be deemed valid and enforceable in respect of any provisions of this Contract. As applicable, this agreement shall be: -Incorporate U.S. Public Law 106-229, "Electronic Signatures in Global & National Commerce Act" or such other applicable law conforming to the UNCITRAL Model Law on Electronic Signatures (2001)
- b. **ELECTRONIC COMMERCE AGREEMENT** (ECE/TRADE/257, Geneva, May 2000) adopted by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT).
- c. **EDT** documents shall be subject to European Community Directive No. 95/46/EEC, as applicable. Either Party may request hard copy of any document that has been previously transmitted by electronic means provided however, that any such request shall in no manner delay the parties from performing their respective obligations and duties under EDT instruments.

**COMPLETE BANKING INFORMATION REQUIRED TO RECEIVE THE SWIFT MT700 (UNCONDITIONAL REVOLVING DLC):**

For the **TRIAL ORDER**, the DLC must be issued for a value of **USD \$60,600,000.00**.

For the **ANNUAL CONTRACT**, the DLC must be issued for a value of **USD \$121,200,000.00**, equivalent to one (1) of twelve monthly deliveries, with a validity of 1 year plus 1 day.

BANK NAME	<b>CAIXABANK - SPAIN</b>
BANK ADDRESS	Agency N°: 9055, Alberto Alcocer 1-3 Madrid-Spain, ZIP 28036
ACCOUNT NAME	<b>VCR CONSTRUCCIONES Y COMERCIO S.L. – NIF N° B75715623</b>
ACCOUNT NUMBER	0049 7918
IBAN CODE	ES35 2100 9055 1602 0049 7918
BIC / SWIFT CODE	CAIXESBBXXX
BANK OFFICER	Francisco Alfonso Gonzáles Herrera / +34 686 731 740 <a href="mailto:franciscoalfonso.gonzalez@caixabank.com.es">franciscoalfonso.gonzalez@caixabank.com.es</a>

**Or**

BANK NAME	<b>SANTANDER BANK - SPAIN</b>
BANK ADDRESS	Agency N°: 2661, Bravo Murillo, 331. Madrid-Spain, ZIP 28020
ACCOUNT NAME	<b>VCR CONSTRUCCIONES Y COMERCIO S.L. – NIF N° B75715623</b>
ACCOUNT NUMBER	1447 2284
IBAN CODE	ES45 0049 2661 4225 1447 2284
BIC / SWIFT CODE	BSCHEMM
SORT CODE	401199
BANK OFFICER	Rodolfo Pintado Molina
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