

**TO: / END BUYER**

**Att: Mr.**

**Vía: Ms**

Respected Sirs.

The SELLER is [Mr. VICTOR ANTONIO CARVAJAL ROJAS](#), Engineer and **Chief Executive Officer** of all companies within the **VCR Group**. Additionally, **Mr.** as one of our Business Representatives of VCR Group with based in , for [VCR CONSTRUCCIONES Y COMERCIO S.L. \(VCR SPAIN\)](#), a Company of the [VCR GROUP](#).

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

Ref. Transaction Code: **VCR LTDA – END BUYER – AU 17 04 2026**

*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:

- a. **Commodity:** (Au) Gold Bars
- b. **Form:** Ingots/Bars of more than 1 Kg until 5 Kgs, each
- c. **Purity:** It leaves Africa with a purity less than **96,00%+** and we deliver in the refinery indicated by the Buyer.

***NOTE: it's very important that the refinery indicated by Buyer must be credentied and [LBMA-accredited refinery](#).***

- d. **Quality:** 22 until 23 Karat Plus

**1. QUANTITY:**

**Trial Order: 500 kilograms** of gold metal

**Annual Contract: 2,000 kilograms** of gold metal each month and increasing if required by the buyer. CONTRACT for 12 MONTHS with R+E, Incoterms CIF Airport of Dubai-UEA with destination:

<b>Emirates Gold</b>	<a href="http://www.emiratesgold.ae">www.emiratesgold.ae</a>	Jumeirah Lakes Towers, Dubái LBMA, Dubai Good Delivery
<b>Al Etihad Gold</b>	<a href="http://www.aletihadgold.com">www.aletihadgold.com</a>	Jumeirah Lakes Towers, Dubái LBMA, DMCC
<b>SAM Precious Metals</b>	<a href="http://www.sampreciousmetals.com">www.sampreciousmetals.com</a>	Dubai Production City LBMA, DMCC

or **ASWA (Any Safe World Airport)**.

**Fastest air route:** [BKO Airport of Bamaco](#) → [DBX Airport of Dubai UAE](#) → [LBMA-accredited refinery](#) or [DMCC](#)

**1.1. Trial Order: 500 kilograms or more of Doré Gold Bars**, subject to the prior issuance of a bank guarantee in the form of a **RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600**, 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](#) or [Fiduciary Agent-Portafolio](#) in **Spain** via RMA with [KFH Bank- Bahrain](#). Upon refining the gold bars to a purity level between 99.95% and 99.99%, the Buyer's Bank shall release the funds under the RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600 within forty-eight (48) hours, against presentation of the refining results issued by an [LBMA-accredited refinery](#).

**1.2 Annual Contract: 2,000 kilograms or more of Doré Gold Bars**, subject to the prior issuance of a bank guarantee in the form of a **RMA Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600**, covering the value of **2,000 kilograms** at **LBMA price - [12% Gross, 9% Net]** payable to one of our bank accounts, either at Banco [Santander](#) or [Caixabank](#) or [Fiduciary Agent-Portafolio](#) in **Spain** via RMA with [KFH Bank- Bahrain](#). Upon refining the gold bars to a purity level between 99.95% and 99.99%, the Buyer's Bank shall release the funds under the RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600 within forty-eight (48) hours, against presentation of the refining results issued by an [LBMA-accredited refinery](#).

## 2. PRICE:

**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 (Trial order) with **(500) Five hundred kilos or more** within 45 days maximum of having received the bank guarantee (Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600) in the Seller's account **and**

The first Shipment started (Annual Contract) with **(2,000) Two Thousand kilos or more** within 45 days maximum of having received the bank guarantee (Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600), in the Seller's account, a 2nd to the 11th delivery it will be **2,000 kg per month or more**, with a total of **24 tons of gold bars or more**. (*see conditions for Swift Mt 700*).

## 4. METHOD OF PAYMENT:

Trial order of **500 kilograms** + 12 monthly deliveries of **2,000 kilograms** each under a one-year contract.

For the **Trial order** and **Annual Contract**, Please review Step **4** and **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 [DBX Airport of Dubai UAE](#)** with destination the **LBMA-accredited** gold refineries in Dubai UAE, are 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.

## 8. PROCEDURE:

We can exchange the seller's **FCO** via Swift MT199 and, if you wish, receive the buyer's **POF (Proof of Funds)** in return. Please follow our standard procedure below.

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 – AU19042026**) 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 an **RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600** in the amount corresponding to **500 kilograms** at the **LBMA price - (12% Gross, 9% Net)**, equivalent to **USD \$68,000,000.00 Approximately**, with a maximum validity of **ninety (90) days**. The **BG** or **DLC** shall be payable to one of our designated bank accounts at Banco [Santander](#) or [Caixabank](#) or [Fiduciary Agent-Portafolio](#) in **Spain** via RMA with [KFH Bank- Bahrain](#). Once the doré gold bars have been refined to a purity level between 99.95% and 99.99%, the Buyer's Bank shall release the funds under the RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600, within forty-eight (48) hours against presentation of the refining results issued by an [LBMA-accredited gold refineries](#).
  - For the **deliveries of Annual Contract**, the Buyer shall issue an **RMA Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600** in the amount corresponding to **2,000 kilograms** at the **LBMA price - (12% Gross, 9% Net)**, equivalent to **USD \$273,000,000.00 Approximately**, with a maximum validity of **(366) days**. The DLC shall

be payable to one of our designated bank accounts at Banco [Santander](#) or [Caixabank](#) or [Fiduciary Agent-Portafolio](#) in **Spain** via RMA with [KFH Bank- Bahrain](#). Once the doré gold bars have been refined to a purity level between 99.95% and 99.99%, the Buyer's Bank shall release the funds under the RMA Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600, within forty-eight (48) hours against presentation of the refining results issued by an [LBMA-accredited gold refineries](#).

For the Buyer's compliance, we will issue a Performance Bond for the face value of the RMA Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600. This PB of 2% will be issued eight (8) days after receiving the payment guarantee (only for annual contract).

6. **Buyer** assumes responsibility for transportation via <https://transguardgroup.com/> or [Brinks](#) , [Malca amit](#), [G4si](#), or [Loomis](#), and insurance and payment for refining at the refinery designated by the seller. These refineries must be [LBMA-accredited gold refineries](#) such as:
  - [www.emiratesgold.ae](http://www.emiratesgold.ae) or [www.aletihadgold.com](http://www.aletihadgold.com) or [www.sampreciousmetals.com](http://www.sampreciousmetals.com) preferably or ASWA (Any Safe World Airport)
  - See prices in this link: <https://bullion.directory/bullion-dealers/nadir-metal-refinery-reviews/>
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 Assay Report issued by the Buyer's Refinery to the Bank and considering the "net weight" of the gold.

**Note:** If The Buyer End wish to issue an **IRREVOCABLE, CONFIRMED, NON-TRANSFERABLE DOCUMENTARY LETTER OF CREDIT (DLC) via MT-700, we can accept it;** the discount there is **LBMA- (10% Gross 8% Net)**

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): 10 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 **30 April 2026**.

**"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.

**Signature accepting the procedure:**

<p>For and on behalf of <b>THE SELLER</b></p> <p style="text-align: center;"><i>(Company Seal)</i></p> <hr/> <p>Name: <b><u>Mr. VICTOR C. ROJAS, ENG. CEO-PRESIDENT</u></b> of all <b><u>VCR GROUP</u></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:victor.ceo@vcrconstrucoes.com">victor.ceo@vcrconstrucoes.com</a></p>	<p>For and on behalf of <b>THE BUYER</b></p> <p style="text-align: center;"><i>(Company Seal)</i></p> <hr/> <p>Name: <b>Mr(s)</b>          Of _____          Mr. _____ -CEO          Passport N° _____ of _____          Email: _____</p>
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**Airline that will transport gold from Bamaco-Mali airport to Dubai-UAE airport**  
<https://www.skycargo.com/home/>

**Security company that will transport the Gold.** <https://transguardgroup.com/> or [Brinks](#) , [Malca amit](#), [G4si](#), or [Loomis](#)

**Company where we will refine and deliver gold from 96.00% to 99.95%(+) in Dubai-UAE.**  
 destination the [LBMA-accredited gold refineries](#) are [www.aletihadgold.com](http://www.aletihadgold.com) or [www.emiratesgold.ae](http://www.emiratesgold.ae)  
 or [www.sampreciousmetals.com](http://www.sampreciousmetals.com) preferably or ASWA (Any Safe World Airport)

**“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.

**COMPLETE BANKING INFORMATION REQUIRED TO RECEIVE THE**

**RMA Irrevocable DLC unconditional via Mt 700, confirmed & transferable UCP600**

For the **TRIAL ORDER**, the **DLC** must be issued for a value of **USD \$68,250,000.00**; and

**RMA Irrevocable DLC unconditional via Mt 700, Revolving, confirmed & transferable UCP600**

**Fro ANNUAL CONTRACT** the **BG or DLC** must be issued for a value of **USD \$273,000,000.00**, equivalent to one (1) of twelve monthly deliveries, with a validity of 1 year plus 1 day.

BANK NAME	<a href="#">CAIXABANK - SPAIN</a>
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 González Herrera / +34 686 731 740 <a href="mailto:franciscoalfonso.gonzalez@caixabank.com.es">franciscoalfonso.gonzalez@caixabank.com.es</a>

**Or**

BANK NAME	<a href="#">SANTANDER BANK - SPAIN</a>
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	BSCHEM33XXX
SORT CODE	401199
BANK OFFICER	Rodolfo Pintado Molina
EMAIL OFFICER 1:	<a href="mailto:Rodolfo.pintado@gruposantander.es">Rodolfo.pintado@gruposantander.es</a>
PHONE OFFICER N°:	+34 691 51 23 30

**Or**

<b>EDS - SELLER'S ARRANGER ACCOUNT FOR VCR GROUP</b>	
BANK NAME:	<a href="#">EUROPEAN DIGITAL SECURITIES EXCHANGE S.V. SA</a>
ADDRESS:	CALLE JOSE ABASCAL 45, FLOOR 6, 28003 MADRID, SPAIN
SWIFT/BIC CODE:	EDSXESM2XXX (LOGICAL TERMINAL X)
BANK OFFICER	<a href="mailto:santiago@portfolio.exchange">santiago@portfolio.exchange</a>

<b>ROUTE RMA TO SEND TO EDS (SELLER'S ARRANGER ACCOUNT OF VCR GROUP) VIA KFH</b>	
BANK NAME:	<a href="#">KUWAIT FINANCE HOUSE BSC</a>
ADDRESS:	BLDG. 2495 ROAD 2832 AL SEEF DISTRICT 323 MANAMA, BAHRAIN
SWIFT/BIC CODE:	AUBBBHBMXXX (LOGICAL TERMINAL X)

Or Others banks