VCR PROJETOS CONSTRUÇÕES E INCORPORAÇÕES LTDA (VCR - Brazil)
Av. Paulista, 1471 – Conj. 511, sala 02, Bela Vista, São Paulo,
SP-Brasil. ZIP 013311-927, Post Office Box 21321

VCR CONSTRUCCIONES Y COMERCIO S.L. (VCR SPAIN)
Paseo de la Castellana 200, Madrid-Spain, ZIP 28046

SOLOFIRME LDA (VCR - Portugal)
Av. Infante Dom Henrique, N°2, de Elvas-Portugal. Zip 7350-100

Sunday, November 11, 2026

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https://vcrconstrucoes.com
victor.ceo@vcrconstrucoes.com
vcrprojetos@gmail.com
ENG. VICTOR C. ROJAS
CEO of VCR GROUP

TO: / End Buyer
Att: Mr. - CEO

Via: Mr.

Respected Sirs.

The SELLER is Mr. VICTOR ANTONIO CARVAJAL ROJAS, Engineer and **Chief Executive Officer** of VCR CONSTRUCCIONES Y COMERCIO S.L. (VCR SPAIN) a Company of the VCR GROUP. Additionally, **Mr.** **,** Acting as Business Representatives with based in .

Ref. FULL CORPORATE OFFER (FCO)

Ref. Transaction Code: **VCR LTDA – END BUYER – AU 08 11 2026**
*Gold Bars Africa – **Mali**- Uganda – Ghana*

We, as a company, confirm that VCR CONSTRUCCIONES Y COMERCIO S.L. (VCR SPAIN), we issue this document **FULL CORPORATE OFFER** (FCO) 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 refinary indicated by Buyer must be credentied and* LBMA-accredited refinery or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE*..*
d. **Quality**: 22 until 23 Karat Plus
e. **Trial Order Optional of 100 Kilos,** subject to the prior issuance of a bank guarantee in the form of **Escrow Account** or **RMA Irrevocable DLC transferable, Confirmed, Swift Mt 700, confirmed under UCP 600** covering the value of **100 kilograms or Usd 14,000,000** in Standard bank of South Africa or European Digital Securities Exchange S.V. SA (EDSE- Spain) or Maybank Islamic Berhad or Emirates NBD Bank PJSC-Dubai EAU or any other bank(s) specified in the SPA, with **CIF price (**Refineries in Dubai-UAE**) set at LBMA – [12% Gross 9% Net for Buyer] for Trial Order, with 1.5% Seller Side closed & 1,5% Buyer Side (**payment by the Seller**).**

1. QUANTITY:

Annnual Contract: 500 kilograms of gold metal each month and increasing if required by the buyer. Contract for 12 Months with R+E, **Incoterms CIF - Emirates Gold, or Al Etihad Gold, or SAM Precious Metals**.

Destination:

Emirates Gold	www.emiratesgold.ae	Jumeirah Lakes Towers, Dubái	LBMA, Dubai Good Delivery
Al Etihad Gold	www.aletihadgold.com	Jumeirah Lakes Towers, Dubái	LBMA, DMCC
SAM Precious Metals.	www.sampreciousmetals.com	Dubai Production City	LBMA, DMCC

Fastest Air Route: BKO Airport of Bamaco → **Vía** ADD Airpor of Addis Ababa Bole - Ethiopia → DBX Airport of Dubai UAE → LBMA-accredited refinery or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE,(THE BUYER IS RESPONSIBLE FOR TRANSPORTING THE GOODS FROM DBX AIRPORT TO THE REFINERIES IN DUBAI AND FOR REFINING THE BARS THEREAFTER.)

1.1. Annual Contract: 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 Transferable via SWIFT Mt 700 or by amending, via SWIFT MT706, the amount and validity of the DLC issued for the Trial Order, adjusting it to the value of one of the twelve deliveries contemplated under the Annual Contract and converting it into a monthly revolving DLC until completion of the Annual Contract; confirmed under UCP 600,** covering the value of **500 kilograms or 70,000,000 CIF** price (for refining the bars at Emirates Gold, or Al Etihad Gold, or SAM Precious Metals.) set at **LBMA – [12% Gross 9% Net for Buyer] for Annual Contract,** with 1.5% Seller Side closed & 1,5% Buyer Side **(**payment by the Seller**)**. Payable to **SELLER**, Settlement shall be effected to the Seller's Arranger Account with Standard bank of South Africa or European Digital Securities Exchange S.V. SA (EDSE- Spain) or Maybank Islamic Berhad-Malasya or Emirates NBD Bank PJSC-Dubai EAU or any other bank(s) specified in the SPA. Once the gold bars are refined to 99.95–99.99% purity, the Buyer's Bank will release funds via MT103/TT within forty-eight (48) hours, upon presentation of LBMA-accredited refinery or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE results (Assay Report).

2. PRICE CIF for **Annual Contract** (for refining the bars Emirates Gold, or Al Etihad Gold, or SAM Precious Metals in Dubai-UAE) set at **LBMA – [12% Gross 9% Net for Buyer] for Annual Contract,** with 1.5% Seller Side closed & 1,5% Buyer Side **(**payment by the Seller - Intermediaries' commissions shall be payable upon receipt of a verifiable assay report and the corresponding funds in a VCR account or an account authorized by VCR.**)**.*The LBMA gold price of the second round will be set at 15:00 London time and in US dollars per kilogram***.**

3. QUANTITY FIRST TRANCHES:

The first Shipment started (Annual Contract) with (**500**) **FIVE HUNDRED kgrs or more** within 45 days maximum of having received the bank guarantee (Irrevocable **DLC** unconditional via Mt 700, Revolving, confirmed & transferable under UCP 600), in the **SELLER´S ARRANGER ACCOUNT**, a 2nd to the 11th delivery it will be **500 kg per month or more**, with a total of **6 tons of gold bars or more**. *(see conditions for Swift Mt 760).*

4. METHOD OF PAYMENT:

For the **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 agrees to deliver the Gold under Incoterms **CIF**, as per the **FCO** signed with the Buyer, to LBMA-accredited refineries or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE in the UAE (for refining the bars Emirates Gold, or Al Etihad Gold, or SAM Precious Metals in Dubai-UAE), preferably.

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:

1. The Seller issues a complete **Full Corporate offer (FCO)**
2. The Buyer shall provide a **Proof of Funds (POF)** via **SWIFT MT199 or**, alternatively, a recent bank **statement** with an **Authorization to Verify (ATV)**, allowing the Seller or Seller's bank to verify the availability of funds for the transaction.
3. 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 **DLC** guarantee will be issued.
4. After a mutual agreement between the Buyer and Seller and upon the signing of the complete Full Corporate Offer (FCO), The Seller issues a non-disclosure and non-circumvention agreement (**NCNDA / IMPFA – Transaction Code: VCR LTDA – END BUYER – AU 25 08 2026**) and a draft Purchase and Sale Agreement (**SPA**), based on this Full Corporate Offer (**FCO**).
5. 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.
6. The Buyer must send an **MT-799 or MT-199 or MT-705** Informing that it will issue an **DLC** for the value of one(1) of twelve(12) monthly deliveries under the annual contract, which is equivalent to approx. **USD 70,000,000.00** This Swift must be sent to Standard bank of South Africa or European Digital Securities Exchange S.V. SA (EDSE- Spain) or Maybank Islamic Berhad or Emirates NBD Bank PJSC-Dubai EAU, or any other bank(s) specified in the SPA. via bank-to-bank transmission (see coordinates in the annexes). In this way, we will proceed to the next step.
   - **Method of Payment**: For the **deliveries of Annual Contract**, the Buyer shall issue an **RMA Irrevocable DLC Unconditional, Revolving, Confirmed** & **transferable via Mt 700 under UCP 600** in the amount corresponding to **500 kilograms** at the **PRICE CIF** (for refining the bars Emirates Gold, or Al Etihad Gold, or SAM Precious Metals in Dubai-UAE) set at **LBMA – [12% Gross 9% Net for Buyer] for Annual Contract,** with 1.5% Seller Side closed & 1,5% Buyer Side **(**payment by the Seller - Intermediaries' commissions shall be payable upon receipt of a verifiable assay report and the corresponding funds in a VCR account or an account authorized by VCR**.)**. equivalent to **USD $70,000,000.00 Approximately**, with a maximum validity of **(366) days**. The **DLC** shall be payable to one of our designated bank accounts at Standard bank of South Africa or European Digital Securities Exchange S.V. SA (EDSE- Spain) or Maybank Islamic Berhad **–** Malasya **or** Emirates NBD Bank PJSC-Dubai EAU or any other bank(s) specified in the SPA**.** 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 via Mt 103/TT or Mt-700, within forty-eight (48) hours against presentation of the Assay Report issued by an LBMA-accredited gold refineries or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE.
   - 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 under UCP 600 **for Annual Contract**. This PB of 2% will be issued eight (8) days after receiving the payment guarantee (***only for Annual Contract; The 2% PB shall not apply to the DLC issued for the Trial Order.***).
7. The Buyer shall bear full responsibility for transportation through Brinks, Malca amit, G4si, or Loomis, including insurance and refining expenses at the Buyer's chosen LBMA-accredited gold refineries or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE, namely Emirates Gold, or Al Etihad Gold, or SAM Precious Metals in Dubai-UAE

- www.emiratesgold.ae or www.aletihadgold.com or www.sampreciousmetals.com

- See prices in this link: *https://bullion.directory/bullion-dealers/nadir-metal-refinery-reviews/*

8. Once the full payment of each tranche has been made, **the gold title will be immediately transferred from the Seller to the Buyer**.
9. 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.

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

VALIDITY OF THIS, FULL CORPORATE OFFER (FCO): 07 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 **November 08, 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:

For and on behalf of **THE SELLER**	For and on behalf of **THE BUYER**
(Company Seal)	*(Company Seal)*
Name: Mr. VICTOR C. ROJAS, ENG. CEO-PRESIDENT of all VCR GROUP 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: victor.ceo@vcrconstrucoes.com	/ End Buyer Att: Mr. Passport N° Email:

Airline that will transport gold from Bamaco-Mali airport via Addis Ababa Airpport to Dubai Airport – EAU vía:
https://www.ethiopianairlines.com
Security company that will transport the Gold. Brinks , Malca amit, G4si, or Loomis
Company where we will refine and deliver gold from 96.00% to 99.95%(+) in Dubai – EAU . destination the LBMA-accredited gold refineries or DMCC, MoE-UAE, DPMS-UAE, AML/CFT, DGD-UAE
"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

For the **TRIAL ORDER** , the **Escrow Account** or **DLC Transferable** must be issued for a value of **USD $14,000,000.00;** and For the **ANNUAL CONTRACT** the **RMA Irrevocable DLC Transferable Unconditional via Mt 700, Revolving, Confirmed under UCP 600.** This **DLC** must be issued via Mt-700 or expanded via MT-707 a value of **USD $70,000,000.00**

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Wednesday, September 2, 2026

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ENG. VICTOR C. ROJAS
CEO of VCR GROUP

SELLER´S ARRANGER ACCOUNT FOR VCR GROUP
ROUTE to issue **SBLC via RMA from Buyer Bank for**

BANK NAME:	Standard bank of South Africa
ADDRESS:	Shop 22, Sandridge Square, Midrand, South Africa.
SWIFT/BIC CODE:	SBZAZAJJ
BANK ACCOUNT N°.:	TBA
ACCOUNT N°:	TBA
OPERATIONAL ACCOUNT:	TBA
BANK OFFICER	TBA

SELLER´S ARRANGER ACCOUNT FOR VCR GROUP
to open an **ESCROW ACCOUNT** or to receive **DLC** **via RMA from Buyer Bank for** Maybank Islamic Berhad - **Malasya**

BANK NAME:	Maybank Islamic Berhad
ADDRESS:	Kuala Lumpur Main Branch -
SWIFT/BIC CODE:	MBBEMYKL
BANK ACCOUNT N°.:	564259055401
ACCOUNT TYPE :	SME First Account-i
REF:	**MAAT INTERNATIONAL SINO TRADING-MALASYA (*Seller´s Arranger for* VCR GROUP)**
BANK OFFICER	TBA

SELLER´S ARRANGER ACCOUNT FOR VCR GROUP
to open an **ESCROW ACCOUNT** or to receive **DLC** **via RMA from Buyer Bank for** Maybank Islamic Berhad - **Malasya**

BANK NAME:	Emirates NBD Bank PJSC-Dubai EAU
ADDRESS:	Baniyas Rd, Deira, PO Box 777
SWIFT/BIC CODE:	EBILAEADXXX
IBAN/BANK ACCOUNT N°:	AE43 0260 7512 89313919614
REF:	**ENEERGY METALS RESSOURCES IFZA ("EMRI") - (DUBAI, UAE) (*Seller´s Arranger for* VCR GROUP)**

EDS - SELLER´S ARRANGER ACCOUNT FOR VCR GROUP
ROUTE to open an **ESCROW ACCOUNT** or to receive **DLC** from **Buyer's Bank via RMA for EDSE- Spain via KFH-Bahrain from Buyer's Bank**

BANK NAME:	EUROPEAN DIGITAL SECURITIES EXCHANGE S.V. SA (EDSE-Spain)
ADDRESS:	CALLE JOSE ABASCAL 45, FLOOR 6, 28003 **MADRID, SPAIN**
SWIFT/BIC CODE:	EDSXESM2XXX (LOGICAL TERMINAL X)
REF:	**EUROPEAN DIGITAL COMMERCIAL BUREAU-UK (*Seller´s Arranger for* VCR GROUP)**
BANK OFFICER	santiago@portfolio.exchange
BANK NAME:	KUWAIT FINANCE HOUSE BSC (KFH-Bahrain)
ADDRESS:	BLDG. 2495 ROAD 2832 AL SEEF DISTRICT 323 **MANAMA, BAHRAIN**
SWIFT/BIC CODE:	AUBBBHBMXXX (LOGICAL TERMINAL X)

Or

BANK NAME:	AKTIF YATIRIM BANKASI A.S (**AKTIF BANK**)
ADDRESS:	Aktif Bank Genel Müdürlük, Esentepe Mahallesi Kore Şehitleri Caddesi No: 8/1 Şişli 34394, **İSTANBUL,TURQUÍA**
SWIFT/BIC	CAYTTRISXXX (LOGICAL TERMINAL X)

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