BRAZIL - PORTUGAL - SPAIN
VCR Group

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

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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

CONTACTS:
+55(11) 994134475
+34 674638706
+351 93 937 4259
https://vcrconstrucoes.com
victor.ceo@vcrconstrucoes.com
vcrprojetos@gmail.com
Eng. Victor C. Rojas
CEO of VCR GROUP

02 of November, 2026

FCO & PROCEDURE

Code Number: VCR S.L.- 02/11/2026

To: End Buyer,
Att: **Mr.** **- Director**
Via:

We, VCR CONSTRUCCIONES Y COMERCIO S.L. (VCR - Spain) as a company of VCR GROUP, represented by Eng. VICTOR ANTONIO CARVAJAL ROJAS - CEO, we issue this document SOFT CORPORATE OFFER (SCO), confirms on your behalf and with full responsibility and penalty of perjury, that are have the authority and legal right to sell **Sulphur Granular** of Kazhastan or Azerbaijan origin in accordance with the terms and conditions detailed below:

PRODUCT : **Sulphur Granular**
SPECIFICATION: 99.5%(dry basis)
ORIGIN : **Turkmenistan,** or **Kazhastan** or **Azerbaijan**
TRIAL ORDER: 50,000 MT (Spot)
ANNUAL CONTRACT: 150,000 MT /Month by One year with possible Roll &Extensions
CONTRACT TERMS: 12 deliveries monthly + R&E.
PRICE : **$ 520,00 USD per Metric Ton payable by BUYER.**
TOTAL QUANTITY: 1,850,000.00 Tons
LOADING PORT: port of Ust-Luga (Russia, Baltic Sea), Port of Batumi (Georgia, Black Sea), Port of Taman (Russia, Black Sea), Port of Kavkaz (Russia, Black Sea) or others Ports
PERFORMANCE BOND: 2% PB OF THE FIRST MONTH SHIPMENT VALUE (CIF ONLY)
INCOTERMS: **CIF Zhenjiang and CIF JNPT/Nhava Sheva or ASWP (Any Safe World Port)**
SHIPPING PERIOD: Depends on Buyer destination port.
INSPECTION: SGS (Societe Generale De Surveillance) / Or equivalent
INSURANCE: PAID BY SELLER COVERING 110% OF SHIPMENT VALUE
PAYMENT TERMS: MT103/TT, SBLC or DLC (Unconditional and Confirmed)
CURRENCY PRICES AND FESS: All in U.S.A. (U.S. Dollar) currency
PAYMENT FEES: USD 5 per ton, of which USD 2.5 per ton to the Seller Group-Closed and USD 2.5 per ton to the Buyer Group, will be paid by the Seller.

		(*Optional*)											
Delivery Month	**SPOT**	**1º**	**2º**	**3º**	**4º**	**5º**	**6º**	**7º**	**8º**	**9º**	**10º**	**11º**	**12º**
Quantity MT	**50.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**	**150.000**

REMARKS:

- The Buyer must issue the **Irrevocable SBLC unconditional confirmed under ISP98 (ICC Publication N°. 590)** or **Irrevocable DLC unconditional confirmed under UCP 600** by the value of **Usd $90,000,000.00** (**Ninety million Us Dollars**) to guarantee the **Trial Order**, And in the sequence, it must **increase this SBLC via Swift 767** or **DLC via Swift 707** to guarantee the annual contract for a minimum of (12) months with vigency of 366 days by the value of **Usd $270,000,000.00 (Two hundred seventy million Us Dollars)**, for which **VCR - Spain** sends the **Sulphur Granular** in **CIF condition** to a **CIF Zhenjiang and CIF JNPT/Nhava Sheva or ASWP (Any Safe World Port)** serving ships of approximately 60 thousand tons.

- Must release the payment **via Mt700 or Mt103 cash transfer** against SGS at the port oorigin. (SGS should be contracted by the buyer).

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PROCEDURE CIF :

NOTE: The final buyer must provide the COMPANY PROFILE (final buyer) and the TSA (or CPA) "Fresh" in order to conduct an initial Due Diligence, together with complete banking details demonstrating payment capacity, and a Bank Comfort Letter (BCL) **or** a Ready, Willing and Able (RWA – fresh, one bank day), **or** issue an MT799 informing that it will issue an MT760 with the value of the trial order of this request. issued by a top-tier bank. In the event that the buyer's bank is not ranked within the world's Top 50, a correspondent bank within the global Top 25 must be indicated for the amount of the first delivery. This documentation must be duly signed and stamped by the final buyer, clearly stating his/her position within the company. All documents must be sent from the buyer's corporate email address to our corporate email.

SELLER's mandate issues SCO and transaction procedure to the BUYER

The BUYER accepts the SCO and procedure in writing and send SELLER´s mandate via its official representative and your agent.

LETTER OF INTENT (L.O.I.) with business letterhead: Please ensure the "LOI" includes product, quantity / volume and with full bank coordinates that have the ability to pay and CIF delivery location needs along with full contact info and website company. SELLER issues **FCO** to final BUYER via its official representative and your agent.

STEP BY STEP OF THE PROCEDURE CIF :

After the acceptance of the SELLER'S FCO the contract negotiations start:

1. BUYER's issue full KYC/CIS and LOI, together with company certificate and passport page.

2. This Master Sale & Purchase Agreement (MSPA) is negotiated between BUYER and SELLER. After agreement on the content and conditions by both parties, SELLER will send this MSPA to BUYER.

3. The BUYER must sign within three (3) working days and send signed MSPA to SELLER in twofold. SELLER will return one countersigned copy. BUYER will formally confirm reception. Both parties lodge the fully executed MSPA with their respective banks.

4. SELLER issues Proforma Invoice together with double signed MSPA.

5. Within a maximum of three (3) working days after reception of the **PI - Proforma Invoice**, and signed **SPA**, BUYER's Bank shall issue Ready Willing and Able (RWA) **via MT799 Pre-advice** and email to SELLER's Bank stating BUYER readiness to **Irrevocable SBLC unconditional confirmed under ISP98 (ICC Publication N°. 590)** or **Irrevocable DLC unconditional confirmed under UCP 600** by the value of Usd $90,000,000.00 (Ninety million Us Dollars) to guarantee the Trial Order, And in the sequence, it must increase this SBLC via Swift 767 or DLC via Swift 707 to guarantee the annual contract for a minimum of (12) months with vigency of 366 days by the value of Usd $270,000,000.00 (Two hundred seventy million Us Dollars) with vigency of 366 days**,** BUYER Bank provides copy to SELLER for immediate confirmation and authentication.

6. Within five (5) working days after reception of the RWA MT¨760 or Mt700 the SELLER sends the Partial Proof of Product (PPOP) documents given below:
• Statement of Availability of The Product
• Commitment To Supply the Product from the Refinery
• Dip Test Product Passport Analysis Report

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7. BUYER will confirm reception of documents in writing.

8. Within Eight (8) working days, upon receipt of the **MT760 - Irrevocable SBLC unconditional confirmed under ISP98 (ICC Publication N°. 590) or Irrevocable DLC unconditional confirmed under UCP 600**, the SELLER is to issue Performance Bond (**PB) 2%** (two percent). This only applies to the SBLC or DLC issued to guarantee the annual contract.

9. Within one (1) working day after issuing the **MT760 - Irrevocable SBLC unconditional confirmed under ISP98 (ICC Publication N°. 590) or Irrevocable DLC unconditional confirmed under UCP 600** and receiving PB, BUYER will make available full details of the Receiving Port of Discharge (POD) including harbor master credentials, shipping agency and Inspection Company to SELLER

10. Upon SELLER's bank successful reception of BUYER's MT760 - Irrevocable SBLC unconditional confirmed under ISP98 (ICC Publication No. 590), SELLER starts loading the product and send **Proof of Product (POP)** documents in BUYER's company name to BUYER as given below:

11.1. Bill of Lading.
11.2. Quantity and quality certificates as issued at Loading Port by SGS.
11.3. Certificate of origin.
11.4. Export License issued by the Ministry of Energy.
11.5. Signed commercial invoice + packing list based on the delivered quantity/quality.
11.6. Insurance certificate.
11.7. Allocation certificate.
11.8. Vessel Q88.
11.9. Charter party Agreement (CPA).
11.10. Ullage report.
11.11. Cargo manifest.
11.12. N.O.R and E.T.A.

11. SELLER clears vessels from the Commercial Terminal, BUYER confirms shipping documents with ship master while SELLER effects delivery to BUYER's destination accordingly to MSPA schedule. Vessel sails to BUYER's choice Port-of-Discharge (POD). Upon arrival at BUYER's POD, vessel announces arrival to Port Authority/Navy and BUYER's Shipping Agency.

12.At the arrival to the Port of Destination, BUYER conducts SGS Inspection. After successful discharge and SGS Inspection Report, SELLER will issue final Commercial Invoice.

13. BUYER will transfer by SWIFT MT103 within 72 (seventy-two) hours after reception of final Commercial Invoice

Important Points:

- Payment is made AFTER DELIVERY at the port of origin.
- NO UPFRONT CHARGES.

VALIDITY OF THIS OFFER: 8 days

Buyer's signature accepting this SCO

Signed by:

Att: Mr. - Director

Mr. VICTOR C. ROJAS, ENG.
CEO 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

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SELLER'S BANK INFORMATION

Banking Information to receive for **Trial Order**, and/or for Guarantee the **Annual Contract** via **Escrow Account** or transferable & confirmed **DLC** or **SBLC**, and pay via **Mt 103** cash transfer for each delivery of the contract

EDCB - SELLER´S ARRANGER ACCOUNT FOR VCR GROUP

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** - ***Seller´s Arranger***
BANK OFFICER	TBA

or

EDCB - SELLER´S ARRANGER ACCOUNT FOR VCR GROUP

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***
BANK OFFICER	TBA

or

EDCB - SELLER´S ARRANGER ACCOUNT FOR VCR GROUP

BANK NAME:	OCBC BANK
ADDRESS:	65 Chulia Street, OCBC Centre, Singapore 049513
SWIFT/BIC CODE:	OCBCSGSG
BANK ACCOUNT N°.:	687551911201 (USD) / 687551911201(EUROS) / 702063991001 (SGD)
OCBC Branch Code / Bank Code:	687 / 7339
REF:	**MAAT INTERNATIONAL SINO TRADING PTE. LTD - (SINGAPORE)** - ***Seller´s Arranger***
BANK OFFICER	TBA

or

ROUTE RMA to send **SBLC / DLC** to **EDSE-Spain** via **KFH-Bahrain**
AS *SELLER´s ARRANGER AGENT* OF VCR GROUP

via:

BANK NAME:	KUWAIT FINANCE HOUSE BSC
ADDRESS:	BLDG. 2495 ROAD 2832 AL SEEF DISTRICT 323 MANAMA, BAHRAIN
SWIFT/BIC code:	AUBBBHBMXXX (Logical terminal X)

To

BANK NAME:	EUROPEAN DIGITAL SECURITIES EXCHANGE S.V. SA
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***
BANK OFFICER:	santiago@portfolio.exchange

or

ACCOUNTS FOR PAY VIA MT 103 CASH TRANSFER FOR EACH DELIVERY OF THE CONTRACT

SELLER INFORMATION

BENEFICIARY/ ACCOUNT NAME N°:	VCR CONSTRUCCIONES Y COMERCIO S.L.
BANK NAME:	CAIXABANK
BANK ADDRESS:	ALBERTO ALCOCER 1-3 MADRID-SPAIN
ZIP CODE N°:	28036
AGENCY N°:	9055
SWIFT IBAN N°:	ES35 2100 9055 1602 0049 7918
SWIFT CODE N°:	CAIXESBBXXX
BANK OFFICER(S):	FRANCISCO ALFONSO GONZÁLES HERRERA
EMAIL OFFICER 1:	FRANCISCOALFONSO.GONZALEZ@CAIXABANK.COM.ES
PHONE OFFICER N°:	+34 686 731 740

or another Bank that we report in the SPA,

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Technical Data Sheet — Granular Sulphur (Origin: Kazakhstan)

Parameter	Typical Specification	Remarks
Purity (S)	99.80% – 99.95%	High industrial purity
Ash Content	≤0.05%	Low solid impurities
Acidity (as H_2SO_4)	≤0.03%	Meets chemical standards
Organic Matter	≤0.05%	Minimal organic contamination
Moisture	≤2%	Suitable for storage and transport
Particle Size	0.5 – 4 mm	Uniform granules
Color	Bright yellow	Visually appealing
Packaging	1 MT jumbo bag / bulk	Flexible according to requirement
Main Applications	Fertilizers, chemicals, metallurgy, refining	Versatile industrial use

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