

**SCO - SUGAR
FROM BRAZIL
2026 First Quarter**

PRICES 2026 First Quarter		Per Metric Ton		Payment in Loading Port - Brazil		
NON TRANSFERABLE + \$ 10.00 USD		Include US\$ 5.00 per MT Commissions		\$ 2.50 Buyer side \$ 2.50 Seller Side		
Qty (x12 Month)	SUGAR IC 45 CIF (SBLC)	SUGAR IC 45 CIF (DLC)	SUGAR IC 45 FOB	BEET SUGAR	SUGAR IC 150	SUGAR IC 600-1200
SPOT	\$435.00	\$445.00	\$430.00	\$480.00	\$420.00	\$485.00
12,500	\$430.00	\$440.00	\$425.00	\$465.00	\$425.00	\$475.00
25,000	\$415.00	\$425.00	\$410.00	\$460.00	\$410.00	\$465.00
50,000	\$405.00	\$410.00	\$400.00	\$450.00	\$400.00	\$455.00
100 - 150,000	\$390.00	\$400.00	\$385.00	\$445.00	\$390.00	\$445.00
200 - 300,000	\$380.00	\$390.00	\$375.00	\$435.00	\$380.00	\$435.00
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Note: Prices are subject to change without notice.

PRINCIPAL PROCEDURE # 1 - ICC

1. The Buyer issues an ICPO (Irrevocable Corporate Purchase Order) in favor of the seller, including complete details of the end purchaser and the issuing or confirming bank for the financial instrument. It is essential that this bank be a TOP 50/100 institution. The document must be in PDF format, containing the official letterhead and full commercial details of the buying company (all information will be verified).
2. The Seller issues an SCO or FCO (Soft Corporate Offer or Full Corporate Offer).
3. The Buyer returns the signed and stamped SCO or FCO, along with the financial instrument draft for approval by the seller's financial sector. This step ensures that no

time is wasted if the financial instrument or issuing bank is not approved. However, if the buyer uses a TOP 50/100 bank for issuance, it will be automatically approved.

4. The Seller issues the SPA (Sales and Purchase Agreement) and Proforma Invoice (PI) after receiving the approved SCO or FCO from the buyer.

5. The Buyer returns the signed and stamped SPA and PI, scanning and sending them via corporate email. This will be considered a legal and official purchase and sale contract.

6. The Seller reviews and returns the financial instrument draft with any necessary adjustments or approvals from its financial partners.

7. The Buyer's bank issues the SBLC as a guarantee and sends it to the seller's bank within 7 working days. The SBLC must be:

- Rotating, Irrevocable, Transferable, Divisible, Unconditional, Operative, Assignable, and Acceptable.
- Issued by a TOP 50/100 bank or confirmed by a TOP 50/100 bank.
- Payment via TT/MT103, upon presentation of shipping documents (Bill of Lading + SGS) by the seller at the port of origin.

8. Once the SBLC is issued, confirmed, and operative, the seller's bank issues a 2% Performance Bond (PB) as an insurance guarantee for the 12-month contract, in favor of the buyer. This must be provided within 7 working days, covering the value of one shipment only, as per the contract.

9. Proof of Product (POP) is issued within 12 working days after the financial instrument becomes operative. The seller will then proceed with the payment for the product at the factory.

10. If necessary, the Buyer may request an invitation letter after the financial instrument is operative, allowing up to two representatives from the buyer's side to track the shipment at the port of origin at the time of loading (subject to seller's approval).

11. The vessel will be loaded within 35-45 business days, though the loading time

may be shorter depending on the quantity exported.

12. Payment via TT/MT103 will be made against the Bill of Lading (B/L) and SGS shipping documents, at the port of origin.

Second Available Procedure #2 :

1- The Buyer issues an LOI together with complete Company Information Sheet (CIS)
2- The Seller checks the LOI and CIS then issues an FCO to the Buyer.
3- The Buyer signs the FCO and issues an ICPO with the details of the order, the specifications, the Buyer's bank's data, the Buyer's passport copy and the certificate of constitution of his company.
4- The Seller checks the ICPO and will provide the Sales Purchase Agreement (SPA) issued to the Buyer.
5- The Buyer signs and returns it to the Seller.
6- The Buyer's bank officer issues and SWIFT 199/799 Pre-Advice to confirm their ability to issue an MT760 / MT700 SBLC / DLC
7- The Seller's bank officer replies via SWIFT MT799 that they are Ready Willing and Able to receive the Buyer's SBLC. / DLC (Using MT799 verbiage as attached appendix verbiage)
8- The Buyer's bank will provide a copy of the MT799 SWIFT RECEIPT
9- Upon receiving the Seller's SWIFT MT799 RWA reply, the Buyer issues the draft MT760 / MT700 to the Seller within 10 days of receiving the signed original contract.
10- The Buyer's bank sends the SWIFT MT760 / MT700 within 2 banking days to Seller's bank using the verbiage as provided.
11. Buyer's bank issues irrevocable, confirmed, divisible, renewable, transferable, operative, full refund (SBLC/MT760 / DLC MT700) to seller.
12- The Buyer's bank will provide a copy of the MT760 / MT700 SWIFT RECEIPT

13- Upon receipt and confirmation of the MT760 / MT700 by the Seller's bank, the Buyer's bank sends a hard copy of the SBLC to the Seller's bank within 7 banking days

14- Seller issues a Performance Bond of 2% in favor of the Buyer within 7 days from the date of Seller Bank receive SBLC MT760 / DLC MT700 Hard Copy

15- The Seller starts to process of shipment within 30 days from the date of receiving SBLC / DLC hard copy.

16- Based on the documents stipulated in the contract and the qualified inspection report issued by CCIC/SGS at the loading port, the Seller collects the payment through MT103 at the loading port according to each shipment quantity. The Buyer shall make payment for each shipment by MT103 within 5 days after the qualified inspection report issued by CCIC/SGS at loading port.

17. Monthly shipping subsequently continues in accordance with the terms and conditions of the sale and purchase agreement between Buyer and Seller.

NOTE: ALL PROCEDURES MUST BE FOLLOWED FOR THE NEGOTIATION TO END.