

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

PRICES 2026 First Quarter		Per Metric Ton			Payment in Loading Port - Brazil	
<b>NON TRANSFERABLE + \$ 10.00 USD</b>		Include US \$ 5.00 per MT Commissions			\$ 2.50 Buyer side	\$ 2.50 Seller Side
Qty (x12 Month) MT	<b>SUGAR IC 45 CIF (SBLC)</b>	<b>SUGAR IC 45 CIF (DLC)</b>	<b>SUGAR IC 45 FOB</b>	<b>BEET SUGAR</b>	<b>SUGAR IC 150</b>	<b>SUGAR IC 600-1200</b>
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 - 250,000	\$380.00	\$390.00	\$375.00	\$435.00	\$380.00	\$435.00
300 - 350,000	\$370.00	\$380.00	\$365.00	\$425.00	\$370.00	\$425.00
400-500,000	\$360.00	\$370.00	\$355.00	\$415.00	\$360.00	\$415.00
600-800,000	\$345.00	\$355.00	\$340.00	\$400.00	\$345.00	\$400.00
900-2,000,000	\$330.00	\$340.00	\$325.00	NO	\$330.00	\$385.00
<b>ASK FOR MORE QUANTITY PRICES</b>						

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).

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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

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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.

## Summary of the procedure in a few words

### **Executive Summary: Operational Procedure (ICC Standard)**

This transaction is conducted exclusively between the parties' banking institutions, ensuring that no funds are released without the proper documentation and guarantees.

#### **1. Formalization Phase (Documentary)**

- ICPO: The Buyer issues an official Purchase Order, detailing their information and that of their bank (Top 50/100).

- Offer (SCO/FCO): The Seller responds with a detailed offer.

- Contract (SPA): Upon approval of the financial instrument, the Seller issues the Sales and Purchase Agreement and the Proforma Invoice for final signature.

#### **2. Bank Guarantees Phase (Bank-to-Bank Transaction)**

- Issuance of SBLC: The Buyer's bank sends the SBLC (Transferable and Operative) to the Seller's bank via SWIFT.

- Performance Guarantee (PB 2%): Upon receipt and confirmation of the SBLC, the Seller's bank issues a 2% Performance Bond in favor of the Buyer.

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- Proof of Product (POP): The Seller provides proof of product existence within 12 business days.

### 3. Logistics and Final Payment Phase

- Shipment: The vessel is loaded within 35 to 45 business days at the port of origin (Brazil).

- SGS Inspection: Quality and quantity are certified by SGS at the time of shipment.

- Payment (MT103): Payment is made at the port of shipment, against presentation of export documents (B/L and SGS).

#### **Key Points**

- Total Security (Bank-to-Bank): All exchanges of guarantees and funds occur exclusively through banks.

- Requirement of Top 50/100 Bank: The use of a top-tier bank ensures automatic acceptance of the instrument and smooth international processing.