



10, Ubi Crescent,
 #06-83, Lobby E, Ubi TechPark
 Singapore 408504
 Tel: (65) 67497405 / (65) 96728232
 Fax: (65) 67497405
 Email: info@smglobaltraders.com
 Website: www.smglotraders.com
 Registration No: 53184823W

SM Global Traders

SOFT CORPORATE OFFER

Product: ICUMSA 45 Refined Sugars
 Origin: Brazil
 Quality Specification: Export Standard Quality
 Packing: 50 KG. Poly lined new jute bags. Packed into
 Prices: CIF ASWP
 Delivery: 30-45days (first shipment will be delivered within 45 days , next onwards in 30 days. after confirmed payment instrument in seller's account)

FOR ALL WORLD SAFE PORTS

SPOTS:

12,500 MT: USD525
 25,000 MT: USD515
 50,000 MT: USD505
 100,000 MT: USD485

**SPOT Prices ICUMSA 45
 With 2% Performance Bond and Cash Against Document Procedure**

SPOTS:

12,500 MT: USD515
 25,000 MT: USD505
 50,000 MT: USD495
 100,000 MT: USD475

SPOT Prices ICUMSA45 without the 2% PB

CONTRACTS

12,500 X 12 MONTHS	TOTAL QTY:	150,000 MT	USD475
25,000 X 12 MONTHS	TOTAL QTY:	300,000 MT	USD465
50,000 X 12 MONTHS	TOTAL QTY:	600,000 MT	USD455
100,000 X 12 MONTHS	TOTAL QTY:	1,200,000 MT	USD435

NOTE:

Lebanon, Iraq, Irán, Libya, South Africa, Siria, Saudi Arabia, Nigeria, Somalia, Egypt

SPOTS:

12,500 MT: USD545
 25,000 MT: USD535
 50,000 MT: USD525
 100,000 MT: USD505

**SPOT Prices ICUMSA 45
 With 2% Performance Bond and Cash Against Document Procedure**

"We bring the world to you"



January 29, 2012

Page 2

SPOTS:

12,500 MT: USD535
25,000 MT: USD525
50,000 MT: USD515
100,000 MT USD495

SPOT Prices ICUMSA45 without the 2% PB

CONTRACTS

12,500 X 12 MONTHS TOTAL QTY: 150,000 MT USD515
25,000 X 12 MONTHS TOTAL QTY: 300,000 MT USD505
50,000 X 12 MONTHS TOTAL QTY: 600,000 MT USD495
100,000 X 12 MONTHS TOTAL QTY: 1,200,000 MT USD475

COMMISSION

Included in each price is USD4/MT include in the price. USD2 for your group, USD2 for my groups. Overpricing 50/50 with seller, 50 % seller, 25% your group and my group 25%.

PAYMENT TERMS:

(IRTDLC) Irrevocable, Revolving, Transferable, Confirmed Letter of Credit 100% payable at sight **Top 25 Prime Bank.** (Non-Transferable accepted).

NOTE:

We accept Non-Transferable financial documents. The surcharge for this service is \$10/mt.

We do not work to Buyers Procedure. Please review our Procedure on the next Page.

Overpricing needs to be authorized by seller

ALL Overpricing is split 50 / 50 with the Seller.

SCO's are issued based on full and complete order information only.

Contracts are issued after receipt of a Buyer Signed SCO and ICPO + NCNDA

No Past Performance or sanitized documents are released by Seller

SCO's, Draft contracts and Contracts are confidential documents, please treat them as such.

For the process to move forward , we need this guidelines to be follow:

- A.) Soft-Probe Authorization
- B.) Bank Endorsed ICPO
- C.) Recent BCL (No older than 3 business days)

1. Payment methods:

A. ONE YEAR CONTRACT

- a. A SBLC or BG with one month contract value and a validity of 14 month is required.
- b. Monthly payments (Payment for each loaded vessel), can be made by: divisible irrevocable, unconditional, transferable RDLC, DLC, CAD/MT760, or by MT103/23, MT103.
- c. If the monthly payments (Payment for each loaded vessel) is made by MT103 or MT103/23, the SBLC / BG must be placed operative instead of non-operative.
- d. If any of the payment instruments is non-transferable, a \$10/MT banking fee has to be added to the list price. This banking fee must be paid separately by MT103 or wire transfer to the Sellers account.

B. SPOT SHIPMENTS

- a. CAD/MT760 (Funds of full contract value blocked in the Sellers #4 rated bank), or by DLC or any other mutually acceptable payment method. Funds or payment instrument must be in place prior to loading.
- b. If the 2% Performance Bond option is chosen, the payment instrument can be placed non-operative and will be made operative when the Seller places the Performance Bond.
- c. If any of the payment instruments is non-transferable, a \$10/MT banking fee has to be added to the list price. This banking fee must be paid separately by MT103 or wire transfer to the Sellers account.

C. FAST TRACK SHIPMENTS

- a. CAD/MT760 (Funds of full contract value blocked in the Sellers #4 rated bank).
- b. CAD/MT760 is one of the lease expensive banking instrument and presents the highest level of security for the Buyer. The Sellers bank authenticates and verifies all documents prior to releasing the payment. At that moment the bank becomes liable for the accuracy of the shipping documents.
- c. Should the shipping documents be unacceptable to the bank, the full funds are returned to the Buyer.
- d. CAD/MT760 allows us to load within a few short days after the acceptance of the MT760 by the Sellers bank.

2. COMMISSIONS

Commissions are fixed at \$4/mt TOTAL.

GENERAL INFORMATION

- We accept Payment at Destination Point. The surcharge for this service is \$20/MT above the List Price and all applicable bank charges.**
- We do not work to Buyers Procedure. Please review our Procedure below.**
- ALL overpricing must be authorized by Seller**
- SCO's are issued based on full and complete order information only.**
- Contracts are issued after receipt of a Buyer Signed SCO and ICPO + NCNDA**
- No Past Performance or sanitized documents are released by Seller.**

PROCEDURE:

AGREEMENT PROCEDURES (12 Month Contract)

Monthly payment by RDLC, DLC, CAD/MT760:

1. Buyer issues LOI and NCNDA complete with banking information.
2. Seller sends draft contract to Buyer via e-mail

3. Buyer verifies, corrects, signs, initials each page and returns the draft contract to the Seller within 3 international banking days.
4. After the Contract is returned to Seller, the Seller issues the final binding contract via email in PDF format making the contract valid.
5. Buyer opens within 5 working days after signing contract a non-operative BG or SBLC, confirmed, unconditional, transferable, divisible, irrevocable revolving and covering one month of shipment for a total amount of USD \$??,000,000 (??? million US Dollars) valid for one year and two months and issued by a top 25 world bank, active and operative valid per the terms of the contract. Before the payment instrument is transferred to a designation account the text of the payment instrument must be reviewed and approved by a representative of the seller and notification of approval shall be send to the buyer.
6. Seller bank issues operative Performance Bond of two percent (2%) of the value of monthly payment instrument to buyers Bank. **The 2% performance bond automatically making the SBLC operative.**
7. Delivery begins as per schedule of shipments in contract agreed between the buyer/seller until completion of the contract quantity.
8. **LIQUIDATED DAMAGES.** After Buyer and Seller sign and seal the Contract, both parties accept the obligation of accomplishing the Contract clauses and procedures described within. In the event that either Buyer or Seller fails to fulfill its obligations (the "Breaching Party"), the other party may be considered a victim of non-compliance of this Contract (the "Injured Party"). In this case, the Injured Party may obtain compensation from the Breaching Party to mitigate losses resulting from such failure in an amount equal to five percent (5%) of the total Contract amount, payable by tele-bank transfer (T/T) to the account of the Injured Party within fourteen (14) working days after the expiration of this Contract. If such payment is not made, as is appropriate, in the time and form specified on this Contract, the Injured Party shall have the right to take full legal actions against the Breaching Party in accordance with the United Nations Convention on Contracts for International Sale and Purchase of Goods (Articles 61 to 65). Notwithstanding the foregoing, Seller shall have the right to charge interest for late payments without affecting its right to terminate the Contract for non-payment.

AGREEMENT PROCEDURES (12 Month Contract)

Monthly payment by MT103/23, MT103:

1. Buyer issues LOI and NCNDA complete with banking information.
2. Seller sends draft contract to Buyer via e-mail
3. Buyer verifies, corrects, signs, initials each page and returns the draft contract to the Seller within 3 international banking days.
4. After the Contract is returned to Seller, the Seller issues the final binding contract via email in PDF format making the contract valid.

5. Buyer opens within 5 working days after signing contract a operative BG or SBLC, confirmed, unconditional, transferable, divisible, irrevocable revolving and covering one month of shipment for a total amount of USD \$??,000,000 (??? million US Dollars) valid for one year and two months and issued by a top 25 world bank, active and operative valid per the terms of the contract. Before the payment instrument is transferred to a designation account the text of the payment instrument must be reviewed and approved by a representative of the seller and notification of approval shall be send to the buyer.

6. Seller bank issues operative Performance Bond of two percent (2%) of the value of monthly payment instrument to buyers Bank.

7. Delivery begins as per schedule of shipments in contract agreed between the buyer/seller until completion of the contract quantity.

8. **LIQUIDATED DAMAGES.** After Buyer and Seller sign and seal the Contract, both parties accept the obligation of accomplishing the Contract clauses and procedures described within. In the event that either Buyer or Seller fails to fulfill its obligations (the "Breaching Party"), the other party may be considered a victim of non-compliance of this Contract (the "Injured Party"). In this case, the Injured Party may obtain compensation from the Breaching Party to mitigate losses resulting from such failure in an amount equal to five percent (5%) of the total Contract amount, payable by tele-bank transfer (T/T) to the account of the Injured Party within fourteen (14) working days after the expiration of this Contract. If such payment is not made, as is appropriate, in the time and form specified on this Contract, the Injured Party shall have the right to take full legal actions against the Breaching Party in accordance with the United Nations Convention on Contracts for International Sale and Purchase of Goods (Articles 61 to 65). Notwithstanding the foregoing, Seller shall have the right to charge interest for late payments without affecting its right to terminate the Contract for non-payment.

AGREEMENT PROCEDURES SPOT Contract:

No Performance Bond

1. Buyer sends LOI or ICPO with banking information and evidence of ability to purchase the quantity that is requested plus a NCNDA signed by the buyer to Seller
2. Seller sends draft contract to Buyer via e-mail.
3. Buyer verifies, corrects, initials each page, signs, seals and returns the draft contract to Seller within 3 international banking days.
4. After the Contract is returned to Seller, the Seller signs and issues the final binding contract via email in PDF format to make the contract valid.
5. Within 5 working days after signing contract, Buyer opens the operative DLC or a operative CAD/ MT 760 at Sellers Bank.

6. Delivery begins as per schedule of shipments in contract agreed between the buyer/seller until completion of the contract quantity.
7. A full set of non negotiable POP (All Shipment and Product related documents) is sent to Buyers Bank.
8. The full set of original POP (All Shipment and Product related documents) is sent to Sellers Bank for authentication and verification.
9. Payment for each loaded vessel is by MT103/TT.
10. The full set of original POP (All Shipment and Product related documents) is sent to Buyer's Bank

AGREEMENT PROCEDURES SPOT Contract:

With 2% Performance Bond Option

1. Buyer sends LOI or ICPO with banking information and evidence of ability to purchase the quantity that is requested plus a NCNDA signed by the buyer to Seller
2. Seller sends draft contract to Buyer via e-mail.
3. Buyer verifies, corrects, initials each page, signs, seals and returns the draft contract to Seller within 3 international banking days.
4. After the Contract is returned to Seller, the Seller signs and issues the final binding contract via email in PDF format to make the contract valid.
5. Within 5 working days after signing contract, Buyer opens the non-operative DLC or a non-operative CAD/MT 760 at Sellers Bank.
6. Seller's bank makes the DLC or CAD/MT760 operative by issuing a 2% Performance Bond.
7. Delivery begins as per schedule of shipments in contract agreed between the buyer/seller until completion of the contract quantity.
8. A full set of non negotiable POP (All Shipment and Product related documents) is sent to Buyers Bank.
9. The full set of original POP (All Shipment and Product related documents) is sent to Sellers Bank for authentication and verification.
10. Payment for each loaded vessel is by MT103/TT.
11. The full set of original POP (All Shipment and Product related documents) is sent to Buyer's Bank.

AGREEMENT PROCEDURES FAST TRACK Contract:

1. Buyer sends LOI or ICPO with banking information and evidence of ability to purchase the quantity that is requested plus a NCNDA signed by the buyer to Seller
2. Seller. sends draft contract to Buyer via e-mail.
3. Buyer verifies, corrects, initials each page, signs, seals and returns the draft contract to Seller within 3 international banking days.

4. After the Contract is returned to Seller, the Seller signs and issues the final binding contract via email in PDF format to make the contract valid.
5. Within 5 working days after signing contract, Buyer opens the operative CAD/ MT 760 at Sellers Bank.
6. Delivery begins as per schedule of shipments in contract agreed between the buyer/seller until completion of the contract quantity.
7. A full set of non negotiable POP (All Shipment and Product related documents) is sent to Buyers Bank.
8. The full set of original POP (All Shipment and Product related documents) is sent to Sellers Bank for authentication and verification.
9. Payment for each loaded vessel is by MT103/TT.
10. The full set of original POP (All Shipment and Product related documents) is sent to Buyer's Bank

SPECIFICATIONS:

**POLARIZATION:	99.80% DEGREES MIN
**ASH BY ELECTRICAL CONDUCT	0.04% MAX (ON DRY WEIGHT BASIS)
**ASH CONTENT	0.08 MAX
**MOISTURE	0.04% MAX
**ICUMSA	45 RBU MAX, (BRAZIL S.G.S. SCALE)
**SOLUBILITY	100% DRY AND FREE FLOWING
**COLOR	SPARKING WHITE
**ICUMSA MAXIMUM 45 ATTENUATION INDEX UNITS (ICUMSA METHOD NO.: 4-1978)	
**RADIATION	WITHIN CS-137 OF 50 BQ PER KG
**GRANULATION	FINE CRYSTAL
**CROP	LATEST
**MAGNETIC PARTICLES MG/KG	4 MAX
**SO2 MG/KG	20 MAX
**SULPHUR DIOXIDE	20 MG/KG MIN
**SEDIMENTS	NONE
**SMELL	TYPICAL AND SPECIFIC FOR SUGAR
**REDUCING SUGAR	0.05% MAX BY WEIGHT
**HPN STAPH AUREUS NOT DETECTED IN 1 GRAM	
**MAXIMUM AS	1 P. P. M.
**MAXIMUM PB	1 P. P. M.
**MAXIMUM CU	3 P. P. M.
**SUBSTANCE	SOLID CRYSTAL
**TOLERANCE	5% (+/-)

Please Note

These prices may be subject to change without notice
The market prices for commodities and products commercialized by SELLER
are subject to change without notice.

· Seller don't provide proof of product anytime before contract signature and is send bank to bank. Please do not insist as seller understand any communication that is not bank to bank has no

January 29, 2012

Page 8

value either for them or for the buyer. It is very easy to issue a "fake" proof of product, bill of lading, SGS report without bank to bank communication so seller don't do it;

- Seller don't provide history of past transactions as this is against the law and contract rules established between seller and buyer, NCNDA of ICC non-circumvention non-disclosure agreement of International Chamber of Commerce. Many documents are used fraudulently. Therefore past performance cannot be reported nor provide any copy of SGS inspection, certificates of origin and others;
- All financial instruments issue or confirmed by Top 50 World Bank;
- To initiate a negotiation the Buyer has to issue an ICPO, End seller don't accept ICPO issue by Buyers Mandates.

. Terms and condition are non- negotiatable

We look forward for a long-term business relation.

Thank You

SM Yusoff

SM Global Traders

"We connect the world"

SOFT OFFER