POLARIS GLOBAL

CONTRACT NO. 202609-PI-01001

CONTRACT

The Sellers: POLARIS GLOBAL CO., LTD.
Address: Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla
The Buyers: PepsiCo, Inc.
Address: 700 Anderson Hill Road, Purchase, NY 10577, United States
Date: 2026/09/01

For and on behalf
Polaris Glol
Aut

UNIT: USD

Nos.	Description of Goods	Quantity	U/P	Amount
1				404,995.50
2				404,942.60
3				391,980.40
4				364,137.60
5				361,725.00
6				433,210.80
7				297,942.00
8				290,646.00
9				446,971.20
			Total:	3,396,551.10

1. PACKING:

To be packed in strong container(s), suitable for long distance ocean transportation.

2. GUARANTEE OF QUALITY:

The Sellers guarantee than the commodity hereof is made of the best materials with first class workmanship brand new and unused and complies in all respects with the quality and specification stipulated in this Contract.

3. DOCUMENT:

a. Cargo Receipt.
b. Packing List.
c. Invoice.

4. TERMS OF PAYMENTS :

O/A 180 days from invoice date.

al Co., Ltd.

orized Signature(s)

5. FORCE MAJEURE:

The Sellers shall not be held responsible for the delay in shipment or non-delivery of the commodity due to Force Majeure, which might occur during the process of manufacturing or in the course of loading or transit. The Sellers shall advise the Buyers immediately of the occurrence mentioned above and within fourteen days, thereafter, the Sellers shall send by courier service to the Buyers for their acceptance a Certificate of the accident issued by the Competent Government Authorities where the accident occurs as evidence thereof. Under such circumstance the Sellers, however, are still under the obligation to take all necessary measures to hasten the delivery of the commodity. In case the accident, casts for more than 10 weeks, the buyers shall have the right to cancel the contract.

6. ARBITRATION:

All disputes in connection with this Contract of the execution thereof shall be settled friendly through negotiation. In case no settlement can be reached, the case may then be submitted for arbitration to The China International Economic and Trade Arbitration Commission in accordance with the Provisional Rules of Procedures promulgated by the said Arbitration Commission. The Arbitration shall take place in Shanghai and the decision of the Arbitration Commission shall be final and binding upon both parties; neither party shall seek recourse to a law court or other authorities to appeal for revision of the decision. Arbitration fee shall be borne by the losing party.

THE SELLERS:
POLARIS GLOBAL CO., LTD.

For and on behalf of
Polaris Global Co., Ltd.
Authorized Signature(s)

Date: 2026/09/01

THE BUYERS:
PepsiCo, Inc.

Date: 2026/09/01

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18001

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				404,995.50
2				404,942.60
3				391,980.40

Total Invoice Value: **1,201,918.50**

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18001

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			3,150.00	3,717.00
			21,620.00	25,511.60
			13,720.00	16,189.60
Total:			**38,490.00**	**45,418.20**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.
Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18002

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				364,137.60
2				361,725.00
3				433,210.80

Total Invoice Value: 1,159,073.40

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18002

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			3,320.00	4,249.60
			9,750.00	12,480.00
			8,140.00	10,419.20
Total:			**21,210.00**	**27,148.80**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18003

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				297,942.00
2				290,646.00
3				446,971.20

Total Invoice Value: 1,035,559.20

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18003

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			6,005.76	8,680.20
			482.00	867.60
			11,500.32	13,930.80
Total:			**17,988.08**	**23,478.60**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

Cargo Receipt

PEPSICO

PepsiCo, Inc.
700 Anderson Hill Road, Purchase,
NY 10577, United States

To:

POLARIS GLOBAL CO., LTD.

Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla

The following deliveries have been inspected by the recipient, and we confirm the goods are in good order and condition.

Currency: USD

No.	Description of Goods	Quantity	Unit Price	Amount
1				404,995.50
2				404,942.60
3				391,980.40
4				364,137.60
5				361,725.00
6				433,210.80
7				297,942.00
8				290,646.00
9				446,971.20
	Total:			3,396,551.10

Note:
PG26SEP18001
PG26SEP18002
PG26SEP18003

Signature:

Date: 2026-10-14

POLARIS GLOBAL

CONTRACT NO. 202609-PI-01002

CONTRACT

The Sellers: POLARIS GLOBAL CO., LTD.
Address: Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla
The Buyers: PepsiCo, Inc.
Address: 700 Anderson Hill Road, Purchase, NY 10577, United States
Date: 2026/09/01

For and on behal
Polaris Glo

UNIT: USD

Nos.	Description of Goods	Quantity	U/P	Amount
1				449,121.80
2				313,549.20
3				328,732.80
4				422,529.00
5				549,534.80
6				356,232.40
7				355,488.00
8				591,105.20
9				288,416.20
			Total:	3,654,709.40

1. PACKING:

To be packed in strong container(s), suitable for long distance ocean transportation.

2. GUARANTEE OF QUALITY:

The Sellers guarantee than the commodity hereof is made of the best materials with first class workmanship brand new and unused and complies in all respects with the quality and specification stipulated in this Contract.

3. DOCUMENT:

a. Cargo Receipt.
b. Packing List.
c. Invoice.

4. TERMS OF PAYMENTS :

O/A 180 days from invoice date.

of
bal Co., Ltd.

thorized Signature(s)

5. FORCE MAJEURE:

The Sellers shall not be held responsible for the delay in shipment or non-delivery of the commodity due to Force Majeure, which might occur during the process of manufacturing or in the course of loading or transit. The Sellers shall advise the Buyers immediately of the occurrence mentioned above and within fourteen days, thereafter, the Sellers shall send by courier service to the Buyers for their acceptance a Certificate of the accident issued by the Competent Government Authorities where the accident occurs as evidence thereof. Under such circumstance the Sellers, however, are still under the obligation to take all necessary measures to hasten the delivery of the commodity. In case the accident, casts for more than 10 weeks, the buyers shall have the right to cancel the contract.

6. ARBITRATION:

All disputes in connection with this Contract of the execution thereof shall be settled friendly through negotiation. In case no settlement can be reached, the case may then be submitted for arbitration to The China International Economic and Trade Arbitration Commission in accordance with the Provisional Rules of Procedures promulgated by the said Arbitration Commission. The Arbitration shall take place in Shanghai and the decision of the Arbitration Commission shall be final and binding upon both parties; neither party shall seek recourse to a law court or other authorities to appeal for revision of the decision. Arbitration fee shall be borne by the losing party.

THE SELLERS:
POLARIS GLOBAL CO., LTD.

For and on behalf of
Polaris Global Co., Ltd.
Authorized Signature(s)

Date: 2026/09/01

THE BUYERS:
PepsiCo, Inc.

Date: 2026/09/01

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18004

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				449,121.80
2				313,549.20
3				328,732.80

Total Invoice Value: 1,091,403.80

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18004

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			66,340.00	91,549.20
			45,180.00	62,348.40
			33,960.00	46,864.80
Total:			**145,480.00**	**200,762.40**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18005

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				422,529.00
2				549,534.80
3				356,232.40

Total Invoice Value: **1,328,296.20**

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

Remittance Please specify: PAY IN FULL

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18005

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			22,180.00	27,059.60
			5,770.00	7,039.40
			9,160.00	11,175.20
Total:			**37,110.00**	**45,274.20**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18006

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				355,488.00
2				591,105.20
3				288,416.20

Total Invoice Value: **1,235,009.40**

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18006

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			2,240.00	4,121.60
			2,660.00	3,019.10
			21,380.00	24,266.30
Total:			**26,280.00**	**31,407.00**

SAY TOTAL CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

Cargo Receipt

PEPSICO

PepsiCo, Inc.
700 Anderson Hill Road, Purchase,
NY 10577, United States

To:

POLARIS GLOBAL CO., LTD.

Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla

The following deliveries have been inspected by the recipient, and we confirm the goods are in good order and condition.

Currency: USD

No.	Description of Goods	Quantity	Unit Price	Amount
1				449,121.80
2				313,549.20
3				328,732.80
4				422,529.00
5				549,534.80
6				356,232.40
7				355,488.00
8				591,105.20
9				288,416.20
	Total:			3,654,709.40

Note:

PG26SEP18004
PG26SEP18005
PG26SEP18006

Signature:

Date: 2026-10-14

POLARIS GLOBAL

CONTRACT NO. 202609-PI-01003

CONTRACT

The Sellers: POLARIS GLOBAL CO., LTD.
Address: Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla
The Buyers: PepsiCo, Inc.
Address: 700 Anderson Hill Road, Purchase, NY 10577, United States
Date: 2026/09/01

For and on beha
Polaris Gl

UNIT: USD

Nos.	Description of Goods	Quantity	U/P	Amount
1	[redacted]			325,012.80
2				336,454.20
3				411,984.60
4				360,028.80
5				408,426.40
6				430,623.60
			Total:	2,272,530.40

1. PACKING:

To be packed in strong container(s), suitable for long distance ocean transportation.

2. GUARANTEE OF QUALITY:

The Sellers guarantee than the commodity hereof is made of the best materials with first class workmanship brand new and unused and complies in all respects with the quality and specification stipulated in this Contract.

3. DOCUMENT:

a. Cargo Receipt.
b. Packing List.
c. Invoice.

4. TERMS OF PAYMENTS :

O/A 180 days from invoice date.

5. FORCE MAJEURE:

The Sellers shall not be held responsible for the delay in shipment or non-delivery of the commodity due to Force Majeure, which might occur during the process of manufacturing or in the course of loading or transit. The Sellers shall advise the Buyers immediately of the occurrence mentioned above and within fourteen days, thereafter, the Sellers shall send by courier service to the Buyers for their acceptance a Certificate of the accident issued by the Competent Government Authorities where the accident occurs as evidence thereof. Under such circumstance the Sellers, however, are still under the obligation to take all necessary measures to hasten the delivery of the commodity. In case the accident, casts for more than 10 weeks, the buyers shall have the right to cancel the contract.

6. ARBITRATION:

All disputes in connection with this Contract of the execution thereof shall be settled friendly through negotiation. In case no settlement can be reached, the case may then be submitted for arbitration to The China International Economic and Trade Arbitration Commission in accordance with the Provisional Rules of Procedures promulgated by the said Arbitration Commission. The Arbitration shall take place in Shanghai and the decision of the Arbitration Commission shall be final and binding upon both parties; neither party shall seek recourse to a law court or other authorities to appeal for revision of the decision. Arbitration fee shall be borne by the losing party.

THE SELLERS:
POLARIS GLOBAL CO., LTD.

For and on behalf of
Polaris Global Co., Ltd.
Authorized Signature(s)

Date: 2026/09/01

THE BUYERS:
PepsiCo, Inc.

Date: 2026/09/01

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18007

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				325,012.80
2				336,454.20
3				411,984.60

Total Invoice Value: 1,073,451.60

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18007

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			34,140.00	43,357.80
			19,270.00	24,472.90
			254,500.00	277,914.00
Total:			**307,910.00**	**345,744.70**

SAY TOTAL [redacted] CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 18, 2026

Invoice No. PG26SEP18008

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				360,028.80
2				408,426.40
3				430,623.60

Total Invoice Value: **1,199,078.80**

The debt shown in this invoice has been assigned to and is owned by VTeam Financial Service Group, and is payable in the currency of the invoice only to:

Beneficiary:VTEAM SUPPLY CHAIN LIMITED
A/C No.: LU550709983881000USD
A/C with Bank: UBS EUROPE SE, LUXEMBOURG BRANCH
SWIFT/IBAN: UBSWLULL

Remittance Please specify: PAY IN FULL

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 18, 2026

Invoice No. PG26SEP18008

Invoice of PepsiCo, Inc.

700 Anderson Hill Road, Purchase, NY 10577, United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			6,480.00	6,998.40
			3,320.00	3,585.60
			12,920.00	13,953.60
Total:			**22,720.00**	**24,537.60**

SAY TOTAL [redacted] CARTONS ONLY.

For and on behalf of
Polaris Global Co., Ltd.

Authorized Signature(s)

Cargo Receipt

PEPSICO

PepsiCo, Inc.
700 Anderson Hill Road, Purchase,
NY 10577, United States

To:

POLARIS GLOBAL CO., LTD.

Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla

The following deliveries have been inspected by the recipient, and we confirm the goods are in good order and condition.

Currency: USD

No.	Description of Goods	Quantity	Unit Price	Amount
1				325,012.80
2				336,454.20
3				411,984.60
4				360,028.80
5				408,426.40
6				430,623.60
	Total:			2,272,530.40

Note:

PG26SEP18007
PG26SEP18008

Signature:

Date: 2026-10-14