POLARIS GLOBAL

CONTRACT NO. 202609-RS-02001

CONTRACT

For and on beha
Polaris Gl

The Sellers: POLARIS GLOBAL CO., LTD.
Address: Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla
The Buyers: Ross Stores, Inc.
Address: 5130 Hacienda Drive Dublin, CA 94568 United States
Date: 2026/09/02

UNIT: USD

Nos.	Description of Goods	Quantity	U/P	Amount
1				325,982.80
2				318,858.40
3				341,912.00
4				333,844.80
5				430,273.20
6				414,064.80
7				420,433.80
			Total:	2,585,369.80

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.

'f of
bal Co., Ltd.

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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: 2026/09/02

THE BUYERS:
Ross Stores, Inc.

Date: 2026/09/02

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 16, 2026

Invoice No. PG26SEP16001

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				325,982.80
2				318,858.40
3				341,912.00
4				333,844.80
			Total Invoice Value:	**1,320,598.00**

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: SGTF FUND SP II - OPS AC
A/C No.: 0721405431
A/C with Bank: DBS BANK LTD
SWIFT/IBAN: DBSSSGSG
IntermediaryBank Name (For USD):JPMorgan Chase Bank, N.A.
IntermediaryBank SWIFT:CHASUS33 ABA No: 021000021
Remittance Please specify: PAY IN FULL

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

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 16, 2026

Invoice No. PG26SEP16001

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			21,684.00	27,647.10
			42,264.00	54,473.60
			25,968.00	29,863.20
			22,608.00	26,564.40
Total:			**112,524.00**	**138,548.30**

SAY TOTAL [redacted] CARTONS ONLY.

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

Authorized Signature(s)

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 16, 2026

Invoice No. PG26SEP16002

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				430,273.20
2				414,064.80
3				420,433.80

Total Invoice Value: 1,264,771.80

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: SGTF FUND SP II - OPS AC
A/C No.: 0721405431
A/C with Bank: DBS BANK LTD
SWIFT/IBAN: DBSSSGSG
IntermediaryBank Name (For USD):JPMorgan Chase Bank, N.A.
IntermediaryBank SWIFT:CHASUS33 ABA No: 021000021
Remittance Please specify: PAY IN FULL

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

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 16, 2026

Invoice No. PG26SEP16002

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			9,122.40	13,810.30
			6,321.60	9,570.20
			3,858.80	6,665.20
Total:			**19,302.80**	**30,045.70**

SAY TOTAL CARTONS ONLY.

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

Authorized Signature(s)

ROSS
DRESS FOR LESS®

CARGO RECEIPT

TO: POLARIS GLOBAL CO., LTD.
Old Factory Plaza, Wallblake Road, The Valley,
AI-2640, Anguilla

INVOICE NO: PG26SEP16001
PG26SEP16002

DATE: 2026/10/8

We Confirm The Receipt Of Goods As Follows:

NO	DESCRIPTION	Quantity	Unit Price	Amount
1				325,982.80
2				318,858.40
3				341,912.00
4				333,844.80
5				430,273.20
6				414,064.80
7				420,433.80
TOTAL(USD):				2,585,369.80

Authorized Signature(s)

POLARIS GLOBAL

CONTRACT NO. 202609-RS-02002

CONTRACT

For and on behal
Polaris Gl

The Sellers: POLARIS GLOBAL CO., LTD.
Address: Old Factory Plaza, Wallblake Road, The Valley, AI-2640, Anguilla
The Buyers: Ross Stores, Inc.
Address: 5130 Hacienda Drive Dublin, CA 94568 United States
Date: 2026/09/02

UNIT: USD

Nos.	Description of Goods	Quantity	U/P	Amount
1				423,309.60
2				390,153.40
3				388,111.20
4				387,504.00
5				521,281.20
6				344,913.60
			Total:	2,455,273.00

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.

of
bal Co., Ltd.

Authorized Signature(s)

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.

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

THE SELLERS:
POLARIS GLOBAL CO., LTD.

Authorized Signature(s)

Date: 2026/09/02

THE BUYERS:
Ross Stores, Inc.

Date: 2026/09/02

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 16, 2026

Invoice No. PG26SEP16003

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				423,309.60
2				390,153.40
3				388,111.20

Total Invoice Value: **1,201,574.20**

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: SGTF FUND SP II - OPS AC
A/C No.: 0721405431
A/C with Bank: DBS BANK LTD
SWIFT/IBAN: DBSSSGSG
IntermediaryBank Name (For USD):JPMorgan Chase Bank, N.A.
IntermediaryBank SWIFT:CHASUS33 ABA No: 021000021
Remittance Please specify: PAY IN FULL

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

Authorized Signature(s)

POLARIS GLOBAL

PACKING LIST

Date: Sep. 16, 2026

Invoice No. PG26SEP16003

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			36,610.56	55,297.20
			41,310.36	60,906.30
			34,014.24	50,149.20
Total:			**111,935.16**	**166,352.70**

SAY TOTAL CARTONS ONLY.

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

POLARIS GLOBAL

COMMERCIAL INVOICE

Date: Sep. 16, 2026

Invoice No. PG26SEP16004

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

Currency: USD

Pos.	Description	Quantity	Unit Price	Amount
1				387,504.00
2				521,281.20
3				344,913.60

Total Invoice Value: **1,253,698.80**

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: SGTF FUND SP II - OPS AC
A/C No.: 0721405431
A/C with Bank: DBS BANK LTD
SWIFT/IBAN: DBSSSGSG
IntermediaryBank Name (For USD):JPMorgan Chase Bank, N.A.
IntermediaryBank SWIFT:CHASUS33 ABA No: 021000021
Remittance Please specify: PAY IN FULL

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

POLARIS GLOBAL

PACKING LIST

Date: Sep. 16, 2026

Invoice No. PG26SEP16004

Invoice of Ross Stores, Inc.

5130 Hacienda Drive Dublin, CA 94568 United States

UNIT: KGS

No.	Item No./Description	Quantity	N.W.	G.W.
			8,424.00	14,320.80
			8,289.20	11,573.60
			11,294.40	15,964.20
Total:			**28,007.60**	**41,858.60**

SAY TOTAL CARTONS ONLY.

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

Authorized Signature(s)

ROSS
DRESS FOR LESS®

CARGO RECEIPT

TO: POLARIS GLOBAL CO., LTD.
Old Factory Plaza, Wallblake Road, The Valley,
AI-2640, Anguilla

INVOICE NO: PG26SEP16003
PG26SEP16004

DATE: 2026/10/8

We Confirm The Receipt Of Goods As Follows:

NO	DESCRIPTION	Quantity	Unit Price	Amount
1				423,309.60
2				390,153.40
3				388,111.20
4				387,504.00
5				521,281.20
6				344,913.60
TOTAL(USD):				2,455,273.00

Authorized Signature(s)