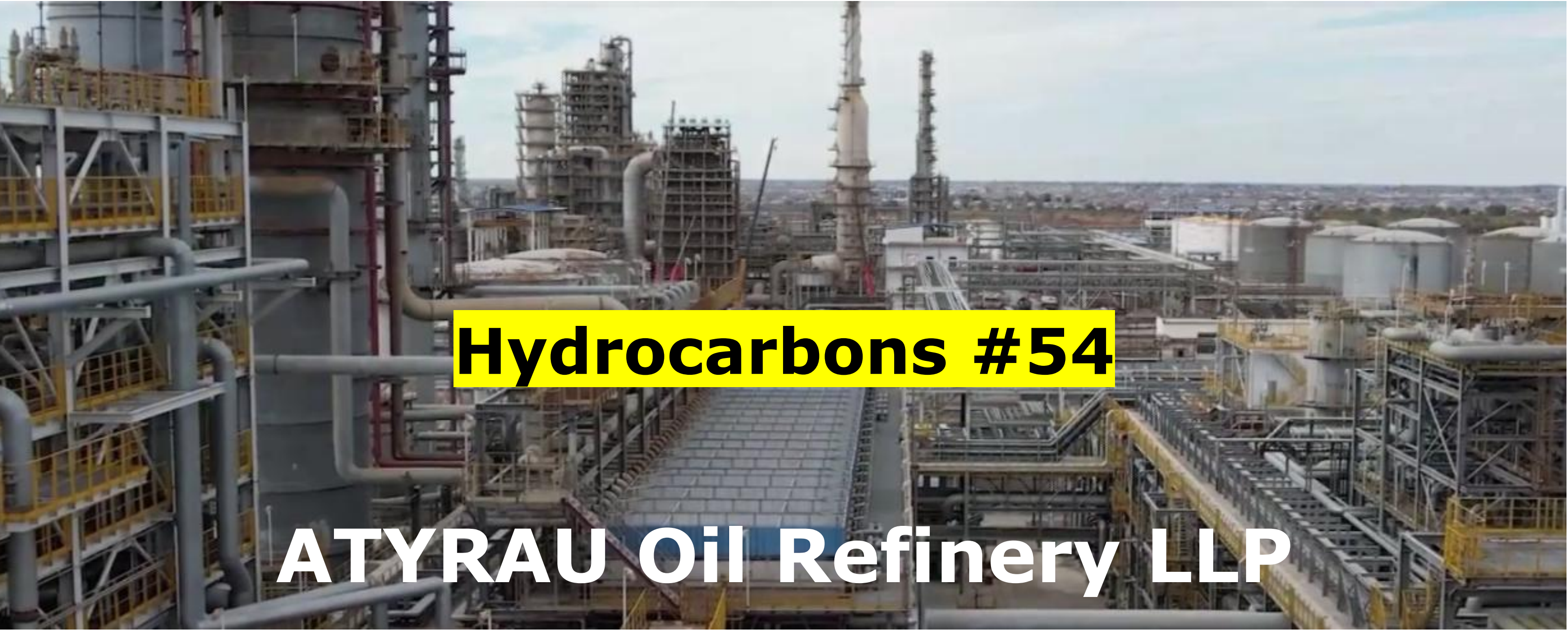

FOB Rotterdam/Houston Refinery Sales Procedures:

Immersion and Payment, **DIP & Pay.**

1. The buyer accepts the seller's procedures and issues an ICPO (Individual Certificate of Purchase) with the company registration certificate and passport data page, in addition to the buyer's Certificate of Proof of Financial Standing (POF).

2. The seller issues the Commercial Invoice (CI). The buyer signs it within 24 hours and returns it to the seller.

3. The seller provides the buyer with the tank farm contact information so the buyer can contact them to extend the rental of the seller's tank and pay for 3-4 days to allow the buyer to conduct an immersion test according to their inspection schedule.

4. Once the buyer is ready to extend the rental of the seller's tank, the seller will send the following POP documents to the buyer's secure email address for verification:

a. Tank Storage Agreement (TSA).
b. Tank Storage Receipt (TSR) with the GPS coordinates of the tank location.

c. Product passport analysis via immersion test.
d. Authorization to Sell and Collect (ATSC).
e. Product Availability Statement.

5. Within 72 hours, the buyer provides the seller with an extension of the TSR for confirmation.

The seller issues a UDTA to the buyer/SGS team.

6. The buyer conducts the immersion test and, once satisfied, instructs the seller to begin injection into the buyer's tanks/vessels.

7. The buyer pays for the total cost of the injected products via MT103 against the transfer of title exchange.

8. The seller pays all involved intermediaries via NCNDA within 24 to 48 hours of receiving confirmation of the buyer's payment.

REFINERY SELLING PROCEDURE

FOB ROTTERDAM/HOUSTON TTT

1) Buyer issue ICPO containing the seller's working procedure and banking details along with buyer's Nominated TSA, company registration certificate and data page of buyer's Passport.
2) Seller issues a commercial invoice (C.I.), buyer signs, and returns the commercial invoice along with an acceptance letter.
3) Seller issues a copy of SGS Report to buyer's Tank Farm Company only to verify SGS Report with a Confidentiality & Non-Circumvent letter.
4) Upon confirmation of the SGS Report by the Buyer's Tank Farm Company, the Seller requests to lease and pay the buyer's tank farm for 3 days, and the Buyer pays his Tank Farm Company for 2 days after the Tank Farm Company confirms the payment from the Seller. A total of 5) days operational TSR will be issued

on the seller/buyer name for a minimum of XXXX to XXXX GALS / BBLS / MT

5) Seller issues the following POP documents to buyer:
    a) Q&Q Report.
    b) Pre-Injection Report (From refinery reservoir to leased tanks).
    c) Unconditional Dip test authorization letter (DTA)
    d) Authorization to sell.
    e) Fresh Update SGS Report.
    f) Certificate of Origin
    g) Authorization to verify the product in the seller's tank (ATV) physically.
6) Buyer and his testing teams conduct a dip test on the product, and injections commence from the seller's tank to the buyer's tank.
7) Upon completion of the injection, the seller issues a full Injection report to the buyer, and the buyer makes 100% payment via MT103 for the total value of the product injected into the tanks.
8). The seller pays all intermediaries involved in the transaction, and subsequently, monthly shipments continue as per the terms and conditions of the sales and purchase agreement between the n buyer and seller.
9). The subsequent delivery shall commence according to the terms and conditions of the contract.

CIF PROCEDURE **(Recommended for new customers)**

1. The buyer issues the Integrated Purchase Order (ICPO) on company letterhead. The buyer's bank details must be sent to the Refinery Agent or Representative's email address, along with the Certificate of Good Standing (POF).

2. The seller will issue a draft contract to the buyer (subject to

modifications). The buyer signs, seals, and returns the draft to the seller for final approval. The seller provides partial proof of product:

a. Refinery Supply Commitment.

b. Certificate of Origin.

c. Product Availability Declaration.

d. Product Quality Passport (Analysis Report) from Gost K.

3. Within 7 business days, the buyer's bank will issue an irrevocable, transferable, and non-monetized SBLC/MT760/799 from a Tier A international bank to the escrow account designated by the seller, in accordance with the seller's escrow agreement, to formalize the contract.

Note: If the buyer does not issue the payment instrument within 7 business days, they must make a 5% cash deposit via bank transfer (TT) as a guarantee so that the seller can charter the vessel and begin shipment. This payment will be deducted from the total cost of the product after inspection at the port of discharge.

If the buyer does not issue the financial instrument, an updated payment invoice for the 5% deposit will be sent via MT103/TT to our escrow account in China, Singapore, or Hong Kong. Direct contractual information and a fiduciary agreement between the refinery and the fiduciary company will be provided so the buyer can confirm their relationship with the refinery directly with the fiduciary agents and conduct due diligence to verify the fiduciary company's existence. The seller issues the complete POT (Protection of Property) documentation, and their bank sends it to the buyer's bank along with Annex A and the 2% Performance Bond (PB):

a. Copy of the export license, issued by the Ministry of Energy.

b. Copy of the Export Authorization, issued by the Ministry of Justice.

c. Copy of the product availability statement.

d. Copy of the refinery's commitment to produce the product.

e. Copy of the Transnet contract for transporting the product to the port of loading.

f. Copy of the port storage contract.

g. Copy of the charter party for transporting the product to the port of discharge.

h. Copy of Vessel Questionnaire 88.

i. Copy of the Bill of Lading.

j. SGS report at the port of loading.

k. Immersion Test Authorization (DTA) and ATB.

l. NOR/ETA.

m. Certificate of Transfer of Ownership.

n. Assignment Transaction Passport Code Certificate (ATPCC) issued by the Ministry of Energy.

The seller will issue the TSR once all documentation has been satisfactorily verified.

4. The shipment will commence according to the delivery schedule established in the signed contract and must arrive at the buyer's port of discharge within 5 to 25 days. The SGS inspection will be carried out by the seller at the port of loading and by the buyer at the port of discharge.

5. The buyer will make payment to the seller via TT/MT103 upon receipt of the shipping documents and the Q&Q confirmation from SGS/CIQ at the port of destination.

6. The Seller pays the commission within 48 hours via SWIFT MT103 to all intermediaries as stipulated in the NCNDA/IMPFA agreement

The CIF procedure # 54, in short, is explained as follows:

I explained that the buyer does NOT pay the refinery anything upfront. They do not pay for ship transport. They only pay THEIR BANK the cost of the guaranteed letter of credit, which can be transferable SBLC

Obviously, the buyer must have tanks to receive the product. But that is their responsibility. The refinery has nothing to do with this.

The CIF procedure, in short, is explained as follows:

1) After the documents and contract are signed, the refinery sends a PARTIAL POP to the buyer's bank.

2) The buyer's bank sends the seller's bank a note via Swift MT199 > MT760 certifying that the buyer has sufficient funds for the purchase and/or that they have sufficient credit available to pay for the purchase, and that the buyer's bank will be ready to issue SBLC when it receives 100% full POP confirming that the product exists.

3) The seller prepares all the documents related to offer #54 and delivers them to their bank to be sent to the buyer's bank. 4) When the buyer's bank receives 100% of the POP (Proof of Purchase), it prepares the MT 760 letter of credit and sends it to the seller's bank.

5) Within the next 20 days, the refinery sends the ship to the agreed destination, with SGS handling the departure and SGS handling the arrival at the destination port.
6) The buyer pays the seller via MT103, and the seller then pays the facilitators or commission agents.

ESPAÑOL

El procedimiento CIF # 54, en cortas palabras, se explica así:

Le expliqué que el comprador NO paga nada previamente a la refinería. No paga el transporte en barco. Solo paga A SU BANCO el costo de la carta de crédito de garantía, que puede ser una SBLC transferible.
Obviamente, el comprador debe contar con tanques para recibir el producto. Pero eso es su problema. En nada tiene que ver la refinería con esto.
El procedimiento CIF en pocas palabras, se explica así:
1) Después de que los documentos y el contrato estén firmados, la refinería envía un PARCIAL POP al banco del comprador.
2) El banco de comprador envía al banco del vendedor una nota vía Swift MT 199 - MT760 certificando que el comprador tiene los fondos suficientes para la compra y/o que tiene el cupo de crédito suficiente para pagar la compra y que el banco del comprador estará listo para elaborar una carta de crédito SBLC cuando reciba el 100% full pop de que el producto existe.
3) El vendedor prepara todos los documentos relacionados con la oferta # 54 y se los entrega a su banco para que los envíe al banco del comprador.
4) Cuando el banco del comprador recibe el 100% del POP, elabora la carta de crédito MT 760 y la envía al banco del vendedor.
5) En los siguientes 20 días, la refinería envía el barco al destino pactado con SGS a la salida, y SGS, al llegar al puerto de destino.

6) El comprador paga al vendedor vía MT103, y este a los facilitadores o comisionistas.

PRICES:

ATYRAU OIL REFINERY LLP

#54	PRODUCT	Measure	NET	Commissions to all	FINAL COST GROSS	MOQ	MAX QUANTITY
FOB	EN 590 10 ppm	MT	$600.00	$ 10.00	$ 610.00	20,000	500,000
CIF	EN 590 10 ppm	MT	$610.00	$ 10.00	$ 620.00	50,000	500,000
FOB	JET Fuel A 1 / or 54	BBL	$ 82.00	$ 4.00	$ 86.00	500,000	5,000,000
CIF	JET Fuel A 1 / or 54	BBL	$ 84.00	$ 4.00	$ 88.00	2,000,000	6,000,000
FOB	Diesel D6	Gall	$ 0.89	$ 0.02	$ 0.91	200,000,000	800,000,000
CIF	Diesel D6	Gall	$ 0.91	$ 0.02	$ 0.93	100,000,000	800,000,000
CIF	Gasoline 87 Octanes	MT	$360.00	$ 10.00	$ 370.00	50,000	100,000
CIF	Gasoline 89 Octanes	MT	$370.00	$ 10.00	$ 380.00	50,000	100,000
CIF	Gasoline 95 Octanes	MT	$380.00	$ 10.00	$ 390.00	50,000	100,000
CIF	Gasoline 98 Octanes	MT	$390.00	$ 10.00	$ 400.00	50,000	100,000
FOB	Diesel Gas D2 Oil	MT	$515.00	$ 10.00	$ 525.00	10,000	500,000
CIF	Diesel Gas D2 Oil	MT	$525.00	$ 10.00	$ 535.00	50,000	500,000
FOB	LPG	MT	$380.00	$ 10.00	$ 390.00	10,000	1,000,000
CIF	LPG	MT	$390.00	$ 10.00	$ 400.00	50,000	1,000,000
FOB	LNG	MT	$400.00	$ 10.00	$ 410.00	100,000	400,000
CIF	LNG	MT	$410.00	$ 10.00	$ 420.00	100,000	400,000
FOB	MAZUT M100	MT	$280.00	$ 10.00	$ 290.00	10,000	500,000
CIF	MAZUT M101	MT	$290.00	$ 10.00	$ 300.00	50,000	500,000
FOB	Auto Gas Oil (AGO)	MT	$340.00	$ 10.00	$ 350.00	50,000	500,000
CIF	Auto Gas Oil (AGO)	MT	$355.00	$ 10.00	$ 365.00	50,000	500,000
CIF	PET COKE	MT	$270.00	$ 10.00	$ 280.00	50,000	400,000
CIF	BITUMEN	MT	$335.00	$ 10.00	$ 345.00	50,000	400,000
CIF	UREA 46%	MT	$440.00	$ 10.00	$ 450.00	50,000	300,000
CIF	SULFUR	MT	$280.00	$ 10.00	$ 290.00	50,000	300,000
FOB	MT103 / BTC / USDT		Rotterdam, Houston. Vladivostok				
CIF	SBLC / & MT 103. Seller Issues 2% PB After Warranty, depent the procedure.						
TERM	12 Months or more						