

SOFT CORPORATE OFFER (SCO)

Reference No.: ESSOA0001

Date: October 13, 2026

Validity: 5 Working Days from Date of Issue

TRANSACTION SUMMARY

EMPR Exports Private Limited presents this Soft Corporate Offer (SCO) for the supply of export-grade bulk Granular Sulphur under the terms and conditions outlined below, subject to mutual acceptance, satisfactory compliance/KYC verification, and execution of a definitive Sales & Purchase Agreement (SPA).

Parameter	Commercial Terms
Commodity	Export-Grade Granular Sulphur
Origin	OMAN
Loading Port	SOHAR
Delivery Terms	FOB SOHAR (Incoterms 2020)
Price	USD \$850 / MT (Gross) / USD \$840.00 / MT (Net)
Quantity	Spot / Contract (As per Buyer ICPO / mutual allocation)
Inspection	SGS (or mutually agreed international surveyor) at Loading Port
Payment Terms	MT 103 settlement upon completion of agreed loading conditions and vessel sailing
Port Facility Visit	Permitted and coordinated strictly after completion of Step 4

PRODUCT SPECIFICATIONS (GUARANTEED TECHNICAL PARAMETERS)

The commodity delivered shall conform to export-grade standards for bulk granular sulphur:

Specification Parameter	Guaranteed Requirement
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Purity (Sulphur Content, Dry Basis)	99.50% – 99.95% Minimum
Moisture Content	0.50% Maximum
Ash Content	0.05% Maximum
Acidity (as H₂SO₄)	0.02% Maximum
Carbon Content	0.10% Maximum
Color	Bright Yellow
Granulation / Particle Size	2.0 mm to 6.0 mm (90% Minimum)
Mechanical Impurities	Free from toxic contaminants, foreign matter, and visible debris

Final commercial quality and quantity shall be established by independent inspection (SGS or equivalent) at the loading port.

STANDARD OPERATING PROCEDURE

TRANSACTION PROCEDURE

Agreed sequence: ICPO / PO → SPA → CARGO VISIT → COMMERCIAL INVOICE → INSPECTION → LOADING → PAYMENT AGAINST SHIPPING DOCUMENTS → RELEASE OF ORIGINAL DOCUMENTS

Step 1 — Purchase Order / ICPO

The Buyer shall submit an official Purchase Order (PO) or Irrevocable Corporate Purchase Order (ICPO) on its corporate letterhead, specifying the required quantity, agreed commercial terms, company particulars, authorized signatory and relevant corporate and banking information.

The Buyer shall provide any reasonable KYC and corporate verification documents required for the transaction.

Step 2 — SPA Execution and Available PPOP

The parties shall review, finalize, sign and exchange this Agreement.

Following the agreed KYC process, the Seller Principal may provide available Partial Proof of Product (PPOP) documentation, where applicable, such as a prior loading inspection report, Certificate of Origin or Certificate of Analysis.

Any PPOP documentation shall be subject to verification and shall not be represented as proof of current cargo availability unless it establishes that fact.

Step 3 — Invitation and Physical Cargo Visit

After execution of the SPA, the Seller Principal or its authorized representative shall arrange an official invitation and the necessary access authorization for the Buyer's designated representative or technical proxy to visit the relevant facility in Oman.

The visit shall be subject to facility approval, port security, applicable regulations and mutually agreed scheduling. Its purpose shall be to inspect and verify the available cargo stock and associated records.

The cargo visit shall not replace the independent inspection required under this Agreement.

Step 4 — Commercial Invoice

Following the satisfactory cargo visit, the Seller Principal or duly authorized invoicing entity shall issue the official Commercial Invoice (CI).

The CI shall state:

- The verified legal identity of the Seller Principal and the invoicing entity.
- The commodity, quantity, unit price and total invoice value.
- The agreed FOB delivery term and loading port.
- The designated beneficiary's banking details.
- The agreed payment and settlement terms.

The invoice issuer and payment beneficiary must be properly authorized and consistent with the transaction documents and applicable banking requirements.

Step 5 — Vessel Nomination and Inspection

The Buyer shall nominate a suitable vessel and provide the relevant vessel particulars, including the Q88 questionnaire where applicable, within the mutually agreed operational schedule.

The Seller shall coordinate the loading arrangements with the relevant port, terminal or authorized facility.

SGS or another mutually agreed independent inspection agency shall conduct the required quality and quantity inspection at Sohar Port in accordance with the agreed inspection arrangements.

Inspection costs shall be allocated as specified in Clause 6.

Step 6 — Vessel Berthing and Loading

Upon confirmation of cargo readiness, vessel acceptance, port arrangements and the agreed laycan, the Seller shall coordinate loading of the Product onto the Buyer's nominated vessel.

Loading shall be carried out in accordance with applicable port regulations, vessel requirements and the agreed operational schedule.

The final loaded quantity shall be established by the agreed independent inspection and applicable shipping records.

Step 7 — Payment Against Bill of Lading

Upon completion of loading, the Seller shall arrange issuance of the Clean On-Board Ocean Bill of Lading and the other agreed shipping documents.

Against presentation of the following documents, the Buyer shall pay **100% of the final invoice value by direct SWIFT MT103 telegraphic transfer** to the verified beneficiary account stated in the Commercial Invoice:

1. Clean On-Board Ocean Bill of Lading.
2. Final Commercial Invoice.
3. Independent inspection Certificate of Quality and Quantity or equivalent agreed certificates.
4. Certificate of Origin issued or certified by the competent authority, where applicable.
5. Packing List, where applicable to jumbo-bagged cargo.

The parties shall agree on the document presentation format and practical release arrangements before loading. Copies or electronic documents may be used for review where mutually accepted, subject to any original-document requirements expressly agreed by the parties.

Payment shall be made in accordance with the agreed settlement timeline following presentation of the contractually required documents.

Step 8 — Confirmation of Funds and Release of Original Documents

Upon confirmation that the full invoice amount has been credited as cleared funds to the verified Seller Principal's designated beneficiary account, the Seller shall release or duly endorse and surrender the original negotiable Bills of Lading and other original shipping documents to the Buyer or its authorized recipient.

Title to the Product shall transfer in accordance with Clause 6.4.

The parties shall coordinate document delivery and endorsement arrangements to ensure that the Buyer can obtain the shipping documents required to take delivery of the cargo.

COMMERCIAL NOTE & RESERVATIONS

- All commercial, banking, maritime, and inspection provisions remain subject to formal compliance verification by both institutions and shall be incorporated verbatim into the final bilateral SPA.
- Any alternate CIF request must specify discharge port parameters within the formal ICPO/LOI to determine applicable freight, insurance, and discharge laytime allocations.