



LLC "TK-KOOPTORГ"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



Ref: SCO-026 TK
Date: 12/1/2026
Valid till: 31/12/2026
To Buyer/Buyer's mandate

OFFICIAL SOFT CORPORATE OFFER

On behalf of our end refineries, LLC "TK-KOOPTORГ" confirms, with full legal and corporate responsibility, and under penalty of perjury and regulations of the International Chamber of Commerce (ICC), our willingness and readiness to deliver the commodities listed below for immediate spot and contract sales.

MAZUT M100 GOST-10585-99 RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$440 Gross / \$430 Net.
FOB Price \$420 Gross/\$410 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

D2 DIESEL GAS OIL GOST 305-82 RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$350 Gross / \$340 Net.
FOB Price \$370 Gross/\$360 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

LIQUEFIED PETROLEUM GAS LPG RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 50,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$490 Gross / \$480 Net.
FOB Price \$470 Gross/\$460 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

LIQUEFIED NATURAL GAS. LNG RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 50,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$490 Gross / \$480 Net.
FOB Price \$470 Gross/\$460 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

AVIATION KEROSENE COLONIAL GRADE JP54 FUEL RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 1,000,000 Barrels
Maximum Quantity: 5,000,000 Barrels

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "TK-KOOPTORГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPTORG"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



CIF Price \$94 Gross/ \$90 Net
FOB Price \$87 Gross/\$84 Net.
Commission: \$2.00 Buyer's Side / \$2.00 Seller's Side

DIESEL FUEL EN590 (10/50 PPM) RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price: \$490 Gross/ \$480 Net.
FOB Price: \$470 Gross / \$460 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

ESPO RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 1,000,000 Barrels,
Maximum Quantity: 5,000,000 Barrels,
CIF Price \$78 Gross/ \$74 Net
FOB Price \$74 Gross/ \$70 Net.
Commission: \$2.00 Buyer's Side / \$2.00 Seller's Side

AVIATION KEROSENE COLONIAL GRADE JET A1 FUEL RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 1,000,000
Maximum Quantity: 5,000,000
CIF Price \$94 Gross/ \$90 Net
FOB Price \$87 Gross/\$84 Net.
Commission: \$2.00 Buyer's Side / \$2.00 Seller's Side

GASOLINE 87/89/95 OCTANES RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$380 Gross / \$370 Net.
FOB Price \$360 Gross/\$350 Net
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

EXPORT BLEND CRUDE OIL GOST 9965-76 RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 2,00,000 Barrels:
Maximum Quantity: 8,000,000 Barrels:
CIF Price 79 Gross/ \$76 Net
FOB Price \$75 Gross/\$73 Net.
Commission: \$2.00 Buyer's Side / \$2.00 Seller's Side

DI-AMMONIUM PHOSPHATE (DAP) RUSSIAN OR KAZAKHSAN ORIGIN:

Minimum Quantity: 50,000 Metric Tons

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "ТК-КООПТОРГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPTORГ"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



Maximum Quantity: 300,000 Metric Tons
CIF Price \$450 Gross /\$440 Net.
FOB Price \$430 Gross/\$420 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

UREA 46 GRANULAR PRILLED: RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 50,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price \$480 Gross /\$470 Net
FOB price \$460 Gross /\$450 Net
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

DIESEL D6 VIRGIN LOW POUR FUEL OIL: RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000,000 Gallons.
Maximum Quantity: 800.000.000 Gallons.
CIF Price: \$0.98 Gross/\$0.95 Net
FOB Price: \$0.93 Gross/\$0.90 Net
Commission: \$0.2 Buyer's Side / \$0.2 Seller's Side

LIGHT CYCLE OIL RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price: \$380 Gross/ \$370 Net.
FOB Price: \$360 Gross / \$350 Net.
Commission: \$5.00 Buyer's Side / \$5.00 Seller's Side

PET-COKE RUSSIAN OR KAZAKHSTAN ORIGIN:

Minimum Quantity: 100,000 Metric Tons
Maximum Quantity: 500,000 Metric Tons
CIF Price: \$200 Gross/ \$190 Net.
Commission: \$5.00 Buyer's Side /\$5.00 Seller's Side

LOADING PORTS: Vladivostok, Novorossiysk, Rotterdam, Houston, Aktau.

Delivery: CIF/FOB/TTO.

Insurance: 110% by Seller.

Performance Bond 2% PB in favor of Buyer.

TRANSACTION CIF SELLER PROCEDURE:

1. The buyer issues an ICPO addressed to the Refinery, including the buyer's company letterhead, company profile, and a copy of the buyer's passport.

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "ТК-КООПТОРГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPТОРГ"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



2. The seller issues a Draft Contract (open for amendments) to the buyer. The buyer signs, seals, and returns the Draft Contract to the seller for final endorsement. The seller then provides partial proof of product (PPOP):

- (A) Seller's Irrevocable Commitment to Supply
- (B) Statement of Product Availability
- (C) Certificate of Origin
- (D) Product Quality Passport (Analysis Test Report)

3. Within five banking days, the buyer's bank sends an Irrevocable Operative Standby Letter of Credit (SBLC via MT760) or Documentary Letter of Credit (DLC via MT700) to the seller's nominated fiduciary offshore bank account for the first month's shipment, according to the seller's fiduciary bank verbiage. If the buyer fails to issue the payment instrument within five banking days, the buyer will make a cash deposit of \$480,000 USD via TT wire transfer or USDT as a security guarantee to enable the seller to charter the vessel and commence shipment. This payment will be deducted from the total cost of the product after inspection at the discharge port. Failure to comply may result in legal action against the buyer for default.

4. The seller's bank issues Full POP Documents to the buyer's bank, along with a 2% Performance Bond (PB2%).

- a) Copy of license to export, issued by the Ministry of Energy.
- b) Copy of Approval to Export, issued by the Ministry of Justice.
- c) Copy of statement of product availability.
- d) Copy of the refinery's commitment to produce the product.
- e) Copy of Transnet contract to transport the product to the loading port.
- f) Copy of the port storage agreement.
- g) Copy of the charter party agreement to transport the product to discharge port.
- h) Copy of Vessel Questionnaire 88.
- i) Copy of Bill of Lading.
- j) SGS Report at the loading port.
- k) Dip test Authorization (DTA) & ATB
- l) NOR /ETA
- m) Certificate of Ownership Transfer
- n) Allocation Transaction Passport Code Certificate (ATPCC) by the Ministry of Energy

5. Shipment commences as per the signed contract delivery schedule and should arrive at the buyer's discharge port within 5-24 days. The SGS inspection will be conducted by the seller at the loading seaport and by the buyer at the unloading seaport.

6. Upon receipt of the shipping documents and confirmation of the Quality and Quantity (Q&Q) by SGS/CIQ at the destination port, the buyer releases payment to the seller via TT/MT103.

7. The seller and the buyer pay commissions to all intermediaries within 48 hours after the final payment is made to the seller by the buyer.

SELLER FOB PROCEDURE TANK TO VESSEL ROTTERDAM, HOUSTON, JURONG, FUJAIRAH, PORTS

1. Buyer issues an Irrevocable Corporate Purchase Order (ICPO), company registration certificate, and a copy of the buyer's passport data page.

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "ТК-КООПТОРГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPTORG"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



2. The Seller issues a Commercial Invoice (CI) for the Buyer's endorsement, Buyer signs and returns the CI to the Seller.
3. The Seller issues the product (ATV) to the Buyer.
4. The Buyer contacts the Seller's Tank Administrator to execute the Quality & Quantity (Q&Q) inspection and to register at the Tank Farm Terminal prior to the inspection (This process involves acquiring the Access Code Certificate).
5. Seller issues the following documents:
 - Unconditional Dip Test Authorization (UDTA)
 - Product Passport
 - Authority to Sell and Collect (ATSC)
 - Injection Report
 - SGS Report (issued no more than 48 hours prior)
6. Upon successful Dip Test Inspection in the Seller's Tank, the Buyer submits the Notice of Readiness (NOR) from their Shipping Company, and the Seller injects the product into the Buyer's Vessel or Tanks.
7. The Buyer issues 100% payment for the total product via MT103/TT Wire Transfer to the Seller.
8. The Seller transfers the product title with the complete Proof of Product (POP) Documents to the Buyer and pays the commissions to Seller and Buyer Sides Intermediaries as per the Master Fee Agreement.
9. The Seller issues an annual (12 months) delivery contract for review.

SELLER FOB TANK TO TANK PROCEDURE, ROTTERDAM, JURONG, HOUSTON, FUJAIRAH, PORTS

1. The Buyer provides an Irrevocable Corporate Purchase Order (ICPO) directed to the Seller/Refinery Mandate, accompanied by a Tank Storage Agreement (TSA).
2. The Seller sends a commercial invoice to the Buyer, who then signs and returns it within the specified validity period.
3. The Seller verifies the Buyer's Tank Farm. If approved, the Seller requests an invoice for a six-day payment remittance. The Seller leases the Buyer's Tank Farm for three days, with the Buyer completing the payment for the total six days. Following payment and issuance of the Tank Storage Receipt (TSR) by the Buyer's Tank Farm, the Seller issues an injection schedule and proceeds to inject the product into the leased tank storage.
4. After successful injection, the Seller provides the Buyer with the following PPOP documents:
 - Product Certificate of Origin
 - Authorization to Sell and Collect (ATSC)
 - Product Analysis Report
 - Unconditional Dip Test Authorization
 - Injection Report
 - NCNDA/IMFPA (to be signed by all intermediaries)
5. Upon receipt of the PPOP documents, the Buyer arranges for product inspection by an SGS Agent or equivalent.

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "ТК-КООПТОРГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPТОРГ"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



6. Following the Buyer's successful dip test, payment for the total value of the product is made via MT103-TT.
7. Once the Seller receives payment, they issue the Buyer the Title Ownership of the Product along with all necessary Exportation Documents.
8. The Buyer lifts the product using their vessel tanker. The Seller then pays all intermediaries involved in the transaction and sends a Sales and Purchase Agreement (SPA) to the Buyer for a one-year contract, with subsequent monthly shipments continuing as per the agreed terms and conditions.

SELLER FOB DIP & PAY PROCEDURE IN JURONG/ROTTERDAM/HOUSTON/FUJAIRAH PORTS:

1. The Buyer issues an Irrevocable Corporate Purchase Order (ICPO) that includes the Seller's working procedure with bank details and a scanned copy of the Buyer's passport.
2. The Seller issues a commercial invoice for the product at the port; the Buyer signs and returns the commercial invoice to the Seller.
3. The Seller issues the following partial POP documents:
 - Copy of Commitment to Supply
 - Copy of Statement of Availability of Product
 - Copy of Authority to Sell and Collect (ATSC)
4. The Buyer extends the Seller's tank for two days to enable a dip test to be conducted in the Seller's tank before injecting the product into the Buyer's vessel or tank.
5. After the Buyer extends the Seller's tank, the Seller issues the following PPOP documents:
 - GPS Coordinate-Tank Storage Receipt (TSR) with scanned barcode
 - Injection Report
 - Dip Test Authorization Letter (DTA)
 - Fresh SGS Report
 - Authorization to Verify the Product in the Seller's Tank (ATV)
6. The Buyer arranges for inspection by SGS at the Buyer's expense and sends the Tank Storage Receipt (TSR).
7. The Seller issues the necessary documents to all intermediaries involved in the transaction and to the Buyer to endorse the NCNDA/IMFPA.
8. Upon successful dip test in the Seller's tanks, the product will be immediately injected into the Buyer's tank. The Buyer makes payment for the product via MT103, and the Seller transfers title ownership to the Buyer.

TTO SELLER TRANSACTION PROCEDURE

1. The Buyer issues an official Irrevocable Corporate Purchase Order (ICPO) for the exact quantity specified in the sanitized Memorandum of Understanding (MOU) and Commercial Invoice (CI).
2. The Seller issues the original MOU and CI.
3. The Buyer countersigns the MOU and CI and returns them to the Seller.

ОБЩЕСТВО С ОГРАНИЧЕННОЙ ОТВЕТСТВЕННОСТЬЮ "ТК-КООПТОРГ"

361041, Кабардино-Балкарская Республика, г. Прохладный, Промышленная ул., д.78



LLC "TK-KOOPORG"

361041, Kabardino-Balkarian Republic,
Prokhladny Promyshlennayast., 78
OGRN: 1140716000017 INN: 0716009981
KPP: 071601001 OKPO 98841501
Email: tk-kooptorg@internet.ru
Email: tk.kooptorg@inbox.ru
WhatsApp, Tel: +79267731658



4. The Buyer pays for the allocation procurement of the first delivery, which costs \$88,000 USD.
5. Upon receipt of the countersigned original MOU and CI from the Buyer, the Seller emails the following documents to the Buyer, issued in the name of the initial Buyer as stated in the MOU:
 - Certificate of Product Origin
 - Product Passport (Quality and Quantity Dip Test Analysis Report)
 - Bill of Lading
 - Cargo Manifest
 - Tanker Vessel Q88
 - Vessel Details
 - Ullage Report
 - Invoice for Title Take Over
6. Upon receipt of the documents, the Buyer verifies the availability of the Product on the high seas and makes a 5% payment within 72 hours for the Title Take Over.
7. Upon the Seller's receipt of the Title Take Over payment, the Seller transfers the title to the Potential Buyer's company name and re-issues all outstanding documents to the Potential Buyer's company name.
8. The vessel arrives at the Buyer's Discharge Port, and the Buyer carries out the CIQ/SGS, Q&Q inspection. Upon successful inspection, the Buyer pays the balance via MT103 TT Wire Transfer for the full Product to the Seller. The title take-over payment will be deducted when the Buyer is paying for the full product. The Seller pays the commission to all intermediaries.



Lykov Sergey Nikolaevich Director