

ISSUED DATE: 23RD JANUARY, 2026

EXPIRY DATE: 30TH OCTOBER, 2026

FULL CORPORATE OFFER

WE SIGMA OIL REFINERY UNDER PENALTY OF PERJURY HEREBY ISSUE THIS FULL CORPORATE OFFER WITH FULL POWER AND AUTHORITY WITH GIVEN TERMS AND CONDITIONS AND CONFIRM OUR READINESS TO SUPPLY THE FOLLOWING COMMODITY ACCORDING TO THE TERMS AND CONDITIONS STIPULATED IN THIS FULL CORPORATE OFFER.

JET FUEL (JP54)

MINIMUM QUANTITY: 1,000,000 BBL.S
MAXIMUM QUANTITY: 5,000,000 BBL. X 12 MONTHS
FOB PRICE: GROSS \$86 / NET \$82
COMMISSION: \$2 SELLER SIDE \$2 BUYER SIDE.

VIRGIN OIL (D6)

MINIMUM QUANTITY: 100,000,000 GALLONS
MAXIMUM QUANTITY: 500,000,000 GALLONS X 12 MONTHS
FOB PRICE: GROSS \$0.84 / NET \$0.80
COMMISSION: \$0.2 SELLER SIDE \$0.2 BUYER SIDE.

AVIATION KEROSENE JET FUEL A1

MINIMUM QUANTITY: 1,000,000 BBL.
MAXIMUM QUANTITY: 5,000,000 BBL. X 12 MONTHS
FOB PRICE: GROSS \$70 / NET \$66
COMMISSION: \$2 SELLER SIDE / \$2 BUYER SIDE.

MAZUT M100 GOST 10585-75 & 10585-99

MINIMUM QUANTITY: 100,000 MT.
MAXIMUM QUANTITY: 500,000 MT. X 12 MONTHS
FOB PRICE: GROSS \$370/ NET \$360
COMMISSION: \$5 SELLER SIDE / \$5 BUYER SIDE.

DIESEL (D2) GAS OIL L-02-62 GOST 305-82

MINIMUM QUANTITY: 100,000 MT.
MAXIMUM QUANTITY: 500,000 MT. X 12 MONTHS
FOB PRICE: GROSS \$340 / NET \$330
COMMISSION: \$5 SELLER SIDE / \$5 BUYER SIDE.

DIESEL OIL EN590 10PPM

MINIMUM QUANTITY: 50,000MT
MAXIMUM QUANTITY: 500,000 MT. X 12 MONTHS
FOB PRICE: GROSS \$450 / NET \$440
COMMISSION: \$5 SELLER SIDE / \$5 BUYER SIDE.

TOO SIGMA OIL

Shymkent, Enbekshinsky district, Kapal Batyr street, 31/1, Republic of Kazakhstan

BIN 050240015816 VAT 58001-0009049

TEL: +7 778 081 5977

www.sigmaoil.kz

STANDARD PROCEDURES FOB ROTTERDAM, HOUSTON, FUJAIRAH & SINGAPORE

1. Seller issue official Full Cooperate Offer with terms, procedure, and price to the Buyer.
2. Buyer issue ICPO along with Company certificate of Registration, Passport Scanned Copy and Tank storage Agreement (TSA) as proof of tank storage availability.
3. Seller issues to Buyer the following copy of Partial Proof of Product and transaction documents:
 - a. Product Certificate of Origin
 - b. Statement of Product Availability
 - c. Authorization to sell and collect (ATSC)
 - d. Tank to Tank Injection Agreement (TTIA) to be countersigned by Buyer's tank farm company
4. Upon receipt of the duly signed TTIA by Buyer, Seller issues the following POP documents to Buyer:
 - a. SGS report
 - b. Product Analysis Report (Product Passport)
 - c. Injection Report
 - d. Sales and Purchase Agreement (SPA)
 - e. Tank Storage Receipt (TSR)
 - f. Unconditional DTA.
 - g. NCNDA + IMFPA
 - h. Certificate of Ownership
5. Buyer within 24 hours after successful Dip Test in Seller tanks provide Tank Storage Receipt (TSR) Seller proceeds for Tank-to-Tank injection and provide Buyer with the Injection Report of the product into Buyer tanks.
6. Buyer makes payment for total cost of product injected into Buyer tanks via MT103, Seller transfers title ownership to Buyer with all exportation documents required of Buyer for the transaction.
7. Upon conclusion of first lift transaction, Seller pays commission to all involved intermediaries via Wire Funds Transfer MT103/TT immediately upon receipt of Buyer's Payment as per agreed and signed NCNDA+IMFPA and follows to every Buyer's Lift in the future based on Commercial Invoice (CI) and SPA/Contract Signed by the Seller and Buyer

LIMITED LIABILITY PARTNERSHIP SIGMA OIL

Legal Address: Shymkent, Enbekshinsky district,
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SIGMAOIL

Жауапкершілігі шектеулі серіктестік

ЖАУАПКЕРШІЛІГІ ШЕКТЕУЛІ СЕРІКТЕСТІК СІГМА МҰНАЙ

Заңды мекенжайы: г.Шымкент, Енбекшинский район,
улица Капал Батыра, д.31/1, Қазақстан
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Avdeev Dmitry Viktorovich

General Director

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