



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

File Ref: UPSGP/190324  
Date of issue: May 25, 2026  
Subject: Commercial Offer  
To: Head of Enterprise

We, **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP** with full corporate and legal responsibility make this offer indicating our willingness, readiness and ability to arrange shipment of Petroleum products. The supply shall start with a trial shipment, and followed by nominal quantity shipped per month within the next one year plus extension & rollovers. The supply shall be subject to equity/concession per the terms and condition as hereunder set forth:

### **OPERATION FOR PRODUCT SERVICES**

ORIGIN: KAZAKHSTAN / KYRSYZSTAN / RUSSIAN  
INCOTERMS: FOB / CIF/ TTO/ TTV/ TTT  
LOADING PORT: BISHKEK / AKTAU/ / NOVOROSSIYSK PORTS  
PAYMENT TERMS: T/T TRANSFER SBLC, MT103.  
INSPECTION: SGS, CIQ OR SIMILAR  
COMMISSION: 50% / 50% - PAID BY SELLER

### **JET FUEL AVIATION KEROSENE JET A1**

LIFTABLE QUANTITY: 1,000.000 BBLs  
MAXIMUM QUANTITY: 4 000 000 BBLs  
FOB PRICES: GROSS US\$ 78.00 /NET US\$ 76.00 PER BBL  
CIF PRICES: GROSS US\$ 83.00 /NET US\$ 81.00 PER BBL  
COMMISSION: Buyer Side US\$ 1.00 / Seller Side US\$ 1.00 (PER BBL)

### **JET FUEL AVIATION KEROSENE COLONIAL GRADE 54 (JP54)**

LIFTABLE QUANTITY: 1,000.000 BBLs  
MAXIMUM QUANTITY: 4 000 000 BBLs  
FOB PRICES: GROSS US\$ 86.00 /NET US\$ 84.00 PER BBL  
CIF PRICES: GROSS US\$ 91.00 /NET US\$ 89.00 PER BBL  
COMMISSION: Buyer Side US\$ 1.00 / Seller Side US\$ 1.00 (PER BBL)

### **ULTRA LOW SULPHUR DIESEL FUEL (EN590 10PPM)**

LIFTABLE QUANTITY: 50.000 MT,  
MAXIMUM 300.000 MT MONTHLY  
FOB PRICES: GROSS US\$ 440.00 / NET US\$ 430.00 PER MT  
CIF PRICES: GROSS US\$ 455.00 / NET US\$ 445.00 PER MT  
COMMISSION: Buyer Side US\$ 5.00 / Seller Side US\$ 5.00 (PER MT)



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzeszawa, 32-765, Rzeszawa, Poland



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

### **LOW SULPHUR DIESEL FUEL EN590 50PPM**

LIFTABLE QUANTITY: 50.000 MT,  
MAXIMUM 300.000 MT MONTHLY  
FOB PRICES: GROSS US\$ 435.00 / NET US\$ 425.00 PER MT  
CIF PRICES: GROSS US\$ 450.00 / NET US\$ 440.00 PER MT  
COMMISSION: Buyer Side US\$ 5.00 / Seller Side US\$ 5.00 (PER MT)

### **HIGH SPEED DIESEL EURO 4 GRADE**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 435.00 / NET US\$ 425.00 PER MT  
CIF PRICES: GROSS US\$ 450.00 / NET US\$ 440.00 PER MT  
COMMISSION: Buyer US\$ 5 / Seller US\$ 5.00 (PER MT)

### **VIRGIN OIL FUEL (D6)**

LIFTABLE QUANTITY: 100 000 000 GALLONS  
FOB PRICES: GROSS US\$ 0.78 / NET US\$ 0.76 /GALLON  
CIF PRICES: GROSS US\$ 1.00 / NET US\$ 0.98 /GALLON  
COMMISSION Buyer \$0.01 cent / Seller \$0.01 cent (PER GALLON)

### **KAZAKHSTAN LIGHT CRUDE**

LIFTABLE QUANTITY: 1,000.000 BBLS  
FOB PRICES: GROSS US\$ 73.00 / NET US\$ 70.00 PER BBL  
CIF PRICES: GROSS US\$ 83.00 / NET US\$ 80.00 PER BBL  
COMMISSION: Buyer \$1.5 / Seller US\$ 1.50 (PER BBL)

### **EAST SIBERIA-PACIFIC OCEAN (ESPO) LIGHT CRUDE OIL**

LIFTABLE QUANTITY: 2,000.000 BBLS  
FOB PRICES: GROSS US\$ 65.00 / NET US\$ 62.00 PER BBL  
CIF PRICES: GROSS US\$ 75.00 / NET US\$ 73.00 PER BBL  
COMMISSION: Buyer US\$ 1.50 / Seller US\$ 1.50 (PER BBL)

### **LIQUEFIED NATURAL GAS (LNG)**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 380.00 / NET US\$ 370.00 PER MT  
CIF PRICES: GROSS US\$ 390.00 / NET US\$ 380.00 PER MT  
COMMISSION: Buyer US\$ 5.00 / Seller US\$ 5.00 (PER MT)

### **LIQUEFIED PETROLEUM GAS (LPG)**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 390.00 / NET US\$ 380.00 PER MT



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzeszawa, 32-765, Rzeszawa, Poland



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

CIF PRICES: GROSS US \$ 390 / NET US \$ 380 PER MT  
COMMISSION: Buyer US\$ 5.00 / Seller US\$ 5.00 (PER MT)

### **PETROLEUM COKE**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 95.00 / NET US\$ 90.00 PER MT  
CIF PRICES: GROSS US\$ 105 / NET US\$ 95.00 PER MT  
COMMISSION: Buyer US\$ 2.50 / Seller US\$ 2.50 (PER MT)

### **LIGHT CYCLE OIL (LCO)**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 360.00 / NET US\$ 350.00 PER MT  
CIF PRICES: GROSS US \$ 370.00 / NET US\$ 360 PER MT  
COMMISSION: Buyer US\$ 5.00 / Seller US\$ 5.00 (PER MT)

### **BITUEN**

LIFTABLE QUANTITY: 50.000 METRIC TONS  
FOB PRICES: GROSS US\$ 370.00 / NET US\$ 360.00 PER MT  
CIF PRICES: GROSS US\$ 380.00 / NET US\$ 370.00 PER MT  
COMMISSION: Buyer US\$ 5.00 / Seller US\$ 5.00 (PER MT)

### **FERTILIZER (UREA N46)**

LIFTABLE QUANTITY: 30.000 METRIC TONS  
FOB PRICES: GROSS US\$ 350.00 / NET US\$ 340.00 PER MT  
CIF PRICES: GROSS US\$ 360.00 / NET US\$ 350.00 PER MT  
COMMISSION: Buyer US\$ 5.00 / Seller US\$ 5.00 (PER MT)

### **TRANSACTION PROCEDURES FOB ROTTERDAM/ HOUSTON (Tank to Vessel)**

1. The Buyer sends ICPO to Seller Authorized Representative
2. The Seller Issues Commercial invoice (CI) for the Buyer's endorsement.
3. The Buyer signs and returns the CI to the Seller
4. The Seller issues the product ATV, to Buyer
5. The Buyer contacts the Seller Tank Administrator to execute the Quality & Quantity, and to register at the Tank Farm Terminal prior to the inspection (This process involves the acquisition the Access Code Certificate).
6. issue UDTA, PRODUCT PASSPORT, ATSC, INJECTION REPORT, SGS Report (not less than 48hours)



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzezawa, 32-765, Rzezawa, Poland



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

7. Upon the Successful Dip Test Inspection in the Seller's Tank, the Buyer Submits NOR from his Shipping Company and Seller Injects the product into the Buyer Vessel or Tanks.
8. The Buyer issues 100% payment for the total product by MT103/TT Wire Transfer to the Seller
9. The Seller transfers the product title with the complete POP Documents to the Buyer and pays the commission to Seller and Buyer Sides Intermediaries as per Master Fee Agreement
10. The Seller issues an annual (12 months) delivery contract for review.

### **Tanker Take Over (TTO) On-Board Cargo Discharge Procedure**

1. Buyer issues official ICPO
2. Seller issues MOU
3. Both parties sign MOU, Commercial invoice and market rights protection agreement.
4. Upon the receipt of the countersigned MOU from the buyer, seller emails to the buyer the listed documents:
  - a) Certificate of Origin
  - b) Product Passport (Quantity and Quality Dip Test Analysis Report)
  - c) Bill of Lading
  - d) Vessel Questionnaire 88
  - e) Cargo Manifest
  - f) E.T.A (Estimated Time of Arrival) of Vessel
  - g) Vessel (N.O.R) Notice of Readiness
  - h) Invoice for 3% PAYMENT.
5. Buyer conducts due diligence on the availability of the product inside the vessel and makes payment of 3% of the master invoice value to the seller fiduciary account via MT103 T/T wire Transfer within 48 hours for the change of the consignment rights and transfer of title of ownership to buyer's name.
6. Upon Seller receipt of the payment of 3%, Seller shall Transfer Product Title to Buyer's Company name, reissues all other outstanding documents to the buyer's name and send via swift from seller's bank to buyers bank full proof of product.
7. Buyer contacts the shipping company to re-direct the route of the vessel Tanker to buyer's destination port. Upon arrival of the vessel at buyer's discharge port, Seller issues an Authorization for the buyer's representatives and inspection team to board the vessel and conduct Q&Q Inspection.



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzezawa, 32-765, Rzezawa, Poland



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

8. Upon the successful Inspection, buyer makes payment for the product via TT Wire or MT103 to the seller and takes over the vessel tanker.
9. Seller and Buyer Signs Contract for 12 months' shipment.
10. Buyer issues their Bank Guarantee SBLC MT760/DLC MT700 to seller's Bank to guarantee the monthly shipments, Seller issues 2% Performance Bond within 3 days for the monthly contract shipments.
11. Monthly shipment commences to the buyer's discharge port as stipulated in the contract.

### **DIP & PAY TRANSACTION PROCEDURES FOB: HOUSTON/ROTTERDAM/SINGAPORE**

1. Buyer issues ICPO and Company Registration Certificate or any I.D with TSA for Seller's verification.
2. Seller issue Draft Commercial Invoice, Buyer signs and returns to Seller with his Tank Storage Agreement.
3. Seller verify buyer TSA and proceed to pay the Buyer's tank company for 3 days for the Injection Process. Buyer pays 3 day and only after his Tank Farm Company has received the payment from Seller Company. Seller issues NCNDA/IMFPA to the intermediary to sign.
4. Seller provides Buyer with FULL POP Documents:
  - A. Fresh SGS Report less than 48 hours
  - B. Dip Test Authorization-Unconditional
  - C. Injection Report
  - D. Tank Storage Receipt with GPS Coordinates
  - E. Tank Farm Bar-code Information
  - F. Letter of Commitment to Supply.
  - G. Registration Certificate & Export License Copy
  - H. Authority to Sell & Collect (ATSC)
  - I. Endorsed Injection Schedule by the buyer & buyer Tank Farm
  - J. ATV – For Physical Verification.
  - K. Irrevocable Commitment to Supply for Spot and 12 months Contract.
  - L. Injection Schedule signed by Buyer & Buyer's tank farm.
5. Buyer conducts Dip-Test in Seller's tank, via SGS on Buyer's expense, Seller injects the fuel to Buyer's tank and Buyer makes payment based on Q&Q by MT103 wire transfer / TT according to the final Commercial Invoice.
6. Seller transfers the title of ownership as per Buyer's instruction. Buyer lifts the product.
7. Seller pays all intermediaries involved in the transaction and subsequently monthly contract shipment continues as per terms and conditions of the sales and purchase agreement contract between Buyer and seller



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

### **FOB TTV TRANSACTION PROCEDURE**

1. Buyer issues official ICPO addressed to the refinery or representative
2. Seller issues Commercial Invoice (CI) buyer signs and returns the signed invoice to the seller.
3. Seller issues to the buyer the partial proof of product documents;
  - a) ATSC Authority to sell and collect
  - b) DTA - Dip Test Authorization
  - c) PRODUCT PASSPORT- Product analysis report from a renowned inspection company
  - d) STATEMENT OF PRODUCT AVAILABILITY
  - e) COMMITMENT LETTER TO SUPPLY
  - f) ATV - Authority to verify the existence of product via email or phone call.
4. Buyer extends seller's tank (minimum 2 days) and receives full GPS coordinates of the tanks, Hub Number, terminal access permit and dip test is conducted immediately with buyer's team to obtain fresh SGS report
5. After a successful Dip Test in Seller's tanks, Buyer takes over seller's tank or Seller injects into buyer's vessel / Tank and buyer conducts its DIP TEST Inspection for Q & Q of the Petroleum Products aboard vessel / Tank value of the product
6. Buyer after a successful Q & Q Dip test on the product, the buyer makes the payment for the total product injected into the tanks through the means of MTI03 - TT or USDT. Best regard
7. Upon seller receives the payment for the product from the buyer, the seller issues to the buyer the Title ownership of the product and all exporting documents of the Product. The seller pays all intermediaries involved in the transaction

### **DELIVERY PROCEDURE CIF (ASWP) ANNUAL CONTRACT.**

1. Buyer issues Purchase Order upon receipt in acceptance of seller's Soft Offer.
2. Seller issues Draft Sales and Purchase Agreement Contract for buyer's review and signing.
3. Seller send's partial POP to Buyer via email:
  - a) Statement of Availability of Product
  - b) Commitment to Supply
  - c) Product Passport
  - d) Company Registration Certificate
  - e) Product Allocation Export License
- 4 Seller appoints and signs charter Party Agreement with the buyer and the shipping Company. This is applicable only for 1st shipment, Buyer and Seller pay the Shipping Freight to the shipping company via T/T wire transfer directly to the shipping company (Seller 50% / Buyer 50%) for transporting of the product to buyer's



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

final discharge port the fee would later be refunded/deducted when the buyer is paying for the payment (1st shipment contract amount).

5. Seller swift the full POP and 2% Performance Bond to buyer's bank. Buyer's Bank swift in return, the Irrevocable Non-Transferable Documentary Letter of Credit to the Seller's Bank.

6. Shipment commences as scheduled in the contract and upon arrival of the cargo at the discharge port and after SGS/Q&Q or Equivalent inspection immediately Buyer's Bank releases the Total value of the Shipping to Seller's Bank within 48hours (two banking days) By MT103.

7. Buyer / Seller pays all intermediaries involved in transaction as per IMFPA within 48 hours.

### **CIF TRANSACTION PROCEDURE (WITH ALLOCATION)**

1. Buyer issues ICPO alongside with letter of acceptance of seller's terms to seller upon receipt and signatory of full corporate offer.

2. Seller issues Sales Purchase Agreement, (SPA) and open for amendment, Buyer reviews draft agreement and then returns to seller sign in word format and PDF format, Seller acknowledged and submit the contract to the Ministry of Energy for legalization on seller expense

3. The seller issues the buyer firstly the following documents

\* Statement of availability of product issued directly from the ministry of energy.

\*Refinery's Guarantee letter to supply endorsed by a notary.

And once the issued documents have been acknowledged by the End-buyer then the seller issues \$115,000 USD payment invoice for the product allocation procurement certificate that approves the buyer as a standing owner of the commodity. Upon executed by the buyer via TT and confirmation of the payment, the seller Issue the following PPOP documents.

- a) Seller Irrevocable Commitment to Supply
- b) Product Passport
- c) Certificate of origin
- d) Commercial invoice for the first value shipment

4. Upon the confirmation of the listed partial PPOP, Buyer bank issues irrevocable (DLC/MT700) according to seller's fiduciary bank verbiage to seller nominated fiduciary offshore bank account for first month shipment, the buyer must not fail.

5. Seller's bank replied with 2% PB to activate the letter of credit issued by the buyer bank. Seller's Bank issues Full POP Documents to the Buyer's Bank alongside with 2% Performance Bond (PB2%).

- i. Copy of license to export, issued by the department of the Ministry of Energy.
- ii. Copy of Approval to Export, issued by the Ministry of Justice.
- iii. Copy of statement of availability of the product.
- iv. Copy of the refinery commitment to produce the product.
- v. Copy of Transnet contract to transport the product to the loading port. f) Copy of the port storage agreement.
- vi. Copy of the charter party agreement to transport the product to discharge port.
- vii. Copy of Vessel Questionnaire 88.



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzeszawa, 32-765, Rzeszawa, Poland



## **ULTER M. PATER W. SMULSKI GENERAL PARTNERSHIP**

- viii. Copy of Bill of Lading.
  - ix. SGS Report at loading port.
  - x. Dip test Authorization (DTA) & ATB
  - xi. NOR /ETA
  - xii. Certificate of Ownership Transfer
  - xiii. Allocation Transaction Passport Code Certificate (ATPCC) by Ministry of Energy
6. Shipment commences as per signed contract delivery schedule and the shipment should arrive at Buyer' discharge port within 5-24 days. The SGS inspection will be borne by the Seller at the loading seaport and Buyer at the unloading seaport.
7. Buyer's bank upon arrival of the cargo at the discharge port, payment will be made for the total cost of Product within 24hour after in inspection.

Executive Directors

Mariusz Pater and Vladimir Smulski



+48786234044



patersmulski@gmail.com



Przemysłowa, 46, Rzezawa, 32-765, Rzezawa, Poland