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## **SOFT CORPORATE OFFER**

The undersigned company "Carbocorp Prosta Spółka Akcyjna is a direct Refinery Mandate in the poland. We hereby confirm with full Corporate and legal responsibility, under penalty of perjury confirms that we are ready, willing and able to supply the following petroleum Products / commodities with the terms and conditions as stated below:

### **TERMS OF TRANSACTION:**

Transaction Port: Gdansk/ Rotterdam/ Houston/Fujairah.  
Payment Term: MT103, T/T Wire, SBLC, DLC/Bitcoin/USDT  
Origin: Polonia Origin (Poland)  
Inspection: Any Universally Accepted Q&Q Inspection Company.

### **PRODUCT NAMES ,PRICE**

#### **FUEL OIL CST-180.**

Cif price gross: \$ 510.00 per metric ton / cif price net \$ 500.00 per metric ton  
Fob price gross: \$ 580.00 per metric ton / fob price net: \$ 570.00 per metric ton.

#### **VIRGIN FUEL OIL D6**

Cif price gross: \$ 0.70 per gallon /cif price net: \$ 0.68 per gallon  
Fob price gross: \$ 0.62 per gallon /fob price net: \$0.60 per gallon.

#### **MAZUT M100**

Cif price gross: \$ 480.00 per metric ton /cif price net: \$ 470.00 per metric ton  
Fob price gross: \$ 470.00 per metric ton/ fob price net: \$ 460.00 per metric ton.

#### **JET FUEL 54**

Cif price gross: \$ 84.00 per barrel/ cif price net: \$82.00 per barrel  
Fob price gross: \$ 81.00 per barrel / fob price net: \$80.00 per barrel.

#### **LIQUIDIFIED PETROLEUM GAS. (LGP)**

Cif price gross: \$ 590.00 per metric ton/ cif price net: \$ 580.00 per metric ton  
Fob price gross: \$ 610.00 per metric ton /fob price net: \$ 600.00 per metric ton.

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

Cif price gross: \$ 570.00 per metric ton/ cif piece net: \$ 560.00 per metric ton  
Fob price gross: \$ 598.00 per metric ton / fob price net: \$ 596.00 per metric ton.

**DIESEL GAS D2 OIL**

Cif price gross: \$ 480.00 per metric ton/ cif price net: \$ 470.00 per metric ton  
Fob price gross: \$ 530.00 per metric ton/ fob price net: \$ 520.00 per metric ton.

**UREA 46% PRILLED & GRANULAR**

Cif price gross: \$580.00 per metric ton / cif price net \$ 570.00 per metric ton

**SULFUR GRANULAR.**

Cif price gross: \$300 per metric ton /cif price net \$290.00 per metric ton

**JET A1 FUEL**

Cif price gross: \$ 74.00 per barrel/ cif price net: \$72.00 per barrel  
Fob price gross: \$ 68.00 per barrel / fob price net: \$66.00 per barrel.

**ULSD -EN590 10PPM**

Cif price gross: \$ 540.00 per metric ton / cif price net: \$ 530.00 per metric ton  
Fob price gross: \$ 560.00 per metric ton / fob price net: \$ 550.00 per metric ton.

**PETROLEUM COKE**

Cif price gross: \$ 380.00 per metric ton / cif price net \$370.00 per metric ton

**LIGHT CYCLE OIL**

Cif price gross: \$540.00 per metric ton / cif price net: \$530.00 per metric ton  
fob price gross: \$560.00 per metric ton / fob price net: \$550.00 per metric ton.

**Other products**

bitumen grade 60/70 and 80/100:

cif price gross: \$450 per metric ton /cif price net: \$440 per metric ton

**GASOLENE 89 OCTANES**

cif price gross: \$ 540.00 per metric ton / cif price net: \$530.00 per metric ton  
fob price gross: \$ 570.00 per metric ton /fob price net: \$ 560.00 per metric ton.

**BASE OIL**

cif price gross: \$440 per metric ton / cif price net: \$430 per metric ton  
fob price gross: \$480 per metric ton /fob price net: \$470 per metric ton.

**REFINERY WORKING PROCEDURES (FOB HOUSTON& ROTTERDAM)**

1. Buyer issues ICPO & Tank storage agreement TSA
2. Seller issue commercial invoice C.I. to D buyer, buyer sign & return commercial invoice
3. Seller lodge D finalized Commercial Invoice with D bank and seller proceeds to verify and pay two (2) days buyer tank storage as a commitment to supply and upon confirmation of seller payment by buyer tank operator buyer immediately pay additional 3 days to obtain the total of 5 days tank storage receipt needed for the transaction issued in buyer name.
4. Seller inject the product into buyer tanks and provide buyer with the below POP documents
  - a. 48 hours fresh SGS report (Analysis report Q&Q of the product)
  - b. Injection Report
  - c. DTA (Dip Test Authorization)

c. Certificate of Origin

d. ATSC (Authorization to Sell and Collect)

e. Statement of Availability of Product

f. ATV (Authorization to Verify)

5. NCNDA/IMFPA will be signed by all intermediaries involved with seller bank endorsement.

6. After confirmation of the above POP documents and product in tanks, buyer make payment for total cost of product value via MT103 and seller transfer to buyer the product title and one (1) year contract.

7. Seller pays all intermediaries involved in the transaction according to the signed NCNDA/IMFPA

### **REFINERY WORKING PROCEDURES (FOB ROTTERDAM & HOUSTON)**

1. Buyer sends ICPO to Seller on receipt of Seller's Soft Corporate Offer.

2. Seller issues commercial invoice CI, for the available quantity to Buyer,

Buyer Signs and returns to Seller with TSA and NCNDA/IMFPA signed by all buyer groups with commission structures.

3. Seller issues, Dip Test Authorization letter sign by all parties including buyers tank farm. 4. Upon the sign of DTA by all parties

Seller issues fresh

- SGS Report,

- Tank receipt,

- Injection Report,

- Certificate of Origin,

- Product Passport

5. Buyer order SGS to Conduct Dip test of the product in the Seller Tank on buyer expense upon successful dip test, Buyer provides vessel details or Tank details, Seller shall immediately submit the (SGS) inspection Report along with the full Proof of Product (POP) to the Buyer.

6. Buyer makes 100% payment by MT103 TT wire transfer for the total product and buyer inject the product into his tank or take over the seller tank

7. Seller pays Commission to all intermediaries.

### **VOPAK TO VOPAK PROCEDURE**

1. Buyer issues ICPO addressed to the Seller for verification and approval.

2. Seller issues CI, Buyer signs and returns CI, within 24 hours.

3. Buyer pays for Authorization access Fee for seller tank.

4. Seller issue Authorization Letter to fill and return back to Seller.

5. Seller issues Authorization to the Buyer for buyers Vopak Terminal Manager to communicate with sellers Vopak terminal manager to verify the existence of the products. This is to allow the buyer to verify fuel is real.

6. After confirmation from the Buyers Vopak terminal manager, the Buyers Vopak Terminal Manager submits the below documents to the Seller's Vopak terminal manager.

i. Vopak Terminal Agreement or Vopak Reference Code

ii. Vopak Barcode.

7. Buyer finalizes the Vopak Terminal Potocols.

8. Seller issues Full POP documents to the Buyer Vopak terminal manager and injection begins.

9. Upon completing the Injection, Buyer makes full payment via MT103 TT, and the Seller transfers title to buyer.

10. The seller pays commission to all intermediaries until Contract complete along with all rolls and extensions.

## TANK TAKE OVER (TTO) FOB TRANSACTION PROCEDURES

1. Buyer issues ICPO according to the Seller's working Procedure along with Buyer's Company Certificate of Registration or Profile with copy of Buyer's Passport.
2. Seller issues the Title Take-Over Contract (TTO/MOU), addendum for reviews and endorsement by all parties.
3. Seller issues Proof of Product and Shipment Documents as listed below:
  - a. Product Passport (Quality and Quantity).
  - b. Certificate of Origin.
  - c. Bill of Lading.
  - d. Tanker Vessel Q88.
  - e. Notice of Readiness (NOR).
  - f. Ullage Report.
  - g. Cargo Manifest.
  - h. Invoice for Title Transfer.
  - i. NCNDA/IMFPA
4. Upon receipt of the documents above, Buyer verifies the availability of the product on High Sea and immediately makes payment at US\$250,000,000 (Two Hundred Fifty Thousand US Dollar), for Security Guarantee of the total cost of the product which serves as a Title Take-Over Fee. And this payment will be deducted from the total costs of product after Inspection at Discharge Port.
5. Upon Seller receipt of the Title Take-Over Payment, Seller orders for re-route to Buyer's desired port, transfer the title to the Potential Buyer's Company Name and also re-issue all other Outstanding Documents to the Potential Buyer's Company Name, via SWIFT from Seller's Bank the full of proof of product.
6. Vessel arrives at Discharge Port and Buyer carries out the CIQ/SGS Inspection and upon a successful Inspection, Buyer makes payment for the total product cost by TT Wire Transfer to Seller Nominated Bank Account.
7. Seller pays commission according to the NCNDA/IMFPA Agreement.

## **FOB HOUSTON TRANSACTION PROCEDURE TANK TO VESSEL (TTV).**

1. Buyer issues ICPO along with buyer's company registration certificate and CPA (Chartered Party Agreement).
2. Seller issues commercial invoice (CI) for the available quantities on the ground to be sold to the buyer. The buyer signs and then returns the commercial invoice.
3. Seller issues the below list of documents to the buyer,
  - Tank To Tank Injection Agreement (TTTIA) to be signed by buyer and seller only.
  - Statement Of Product Availability.
  - Certificate of Quantity and Quality
4. Seller's Issues the TITLE TRANSFER AFFIDAVIT warranty of product title.
5. Upon receipt of the sealed TITLE TRANSFER AFFIDAVIT, Buyer extends the Seller's Tank for four (3) days to obtain, terminal access permit, Hub Numbers and physical authorization to verify, and an unconditional dip test is conducted immediately with the buyer's team to obtain a fresh SGS report. Further, the Buyer releases the CPA/Q88 to the Seller.
6. Buyer provides their Notice of Readiness to receive the product, Seller, and buyer coordinate with the injection firm to initiate the injection to the buyer's vessel, seller Issues to the Buyer Title holder transfer agreement and NCNDA/IMFPA between all intermediaries involved for commission payment to be signed by the buyer and seller before Injection.

7. Upon completion of the injection to the buyer's tank the Buyer makes 100% payment by MT103 TT wire transfer for the total product value to the Seller and the Seller transfers the Title Ownership to the Buyer.
8. Seller submits the draft SPA to Buyer for R & E monthly deliveries.
9. Buyer reviews and signs the SPA and issues SBLC or IRDLC for the length of the contract or each lift per schedule. Buyer pays by MT103/TT after the Dip Test on each month's delivery. The subsequent deliveries will commence according to the terms and conditions of the contract. Seller and Buyer pay commissions to all intermediaries as per IMFPA/NCNDA within 48 hours after receiving payment from Buyer.

#### **FREE ON-BOARD PROCEDURE FOR TANK TO TANK.**

1. Buyer issues ICPO together with tank storage agreement (TSA) upon acceptance of seller offers.
  2. Seller issues commercial invoice (CI) for the available quantities on the ground to be sold to the buyer.
  3. Seller issues the below list of PPOP (PARTIAL PROOF OF PRODUCT) documents to buyers
    - Certificate of Quantity and Quality
    - Statement of Product Availability.
    - Certificate of Origin.
    - Unconditional Dip test Authorization (DTA) (Validity of 5 days after issuance)
    - Injection Programming Agreement (IPA)
- Upon receipt of the above PPOP Documents, buyer provide signed IPA (Injection Programming Agreement) with his tank company to engage injection Programming.
2. Seller provides buyer with Injection program, Fresh SGS, Injection Report and ATV (Physical Verification) with Unconditional DTA for Dip Test in seller tank for product reconfirmation before injection to buyer tank.
  3. Buyer makes 100% payment by MT103 TT wire transfer for the total product and Seller pays commission to all intermediaries involved in the transaction within 24 hours after confirmation of the buyer's payment.
  4. Seller issues draft SPA to the buyer to review for R&E monthly deliveries.
  5. Buyer reviews and approves the SPA and issues SBLC/IRDLC irrevocable, non-transferable, auto revolving for 12 months delivery value, documentary letter of credit for length of contract and for each lift per schedule. Buyer pays after Dip Test by MT103 Wire Transfer one each monthly quantity.
6. The subsequent delivery shall commence according to the terms and conditions of the contract.
  7. Seller pays commissions to all intermediaries as per IMFPA/NCNDA 24 hours after receiving payment from the buyer.

**NON-NEGOTIABLE CIF PROCEDURES – (AWSP):**

1. Buyer Company issues Irrevocable Corporate Purchase Order (ICPO) on its official company letterhead to the seller.
2. Seller Company issue Draft Contract / Sales & Purchase Agreement (SPA Open for amendments if any) both parties sign and seal the present contract and exchange the copies electronically.
3. Seller Company registers and legalizes contract officially with the appropriate authorities to facilitate booking of allocation and securing a legitimate approval for the Transfer of Ownership Title/Allocation to buyer's Company name at seller's expense.
4. Seller Company sends hard copy of the notarized and insured POP documents along with the legalized Contract to buyer Company. The Partial POP documents to be send along with the legalized Contract include:
  - -Certificate of Origin.
  - -Company Registration Certificate.
  - -Statement of Product Availability.
  - -Product Quality Passport (Dip Test Analysis).
  - -Refinery Commitment to Produce / Supply.
  - -Refinery Legalized Draft Contract.
5. Seller Company appoints a tested/reliable shipping and World-Renowned Logistic Company. Both end seller and end buyer will sign the Charter Party Agreement (CPA) together with the Shipping and Logistic Company (A three parties CPA). Seller/Buyer makes payment for the Chartered Freight Cost with the appointed shipping company for the transportation of the product to the buyer's designated discharge port. Note: Fee made by buyer will be deducted when making payment for the total cost of the product at the discharge port after a successful CIQ/SGS test at the discharge port.
6. Seller's bank sends through swift the original and full Proof of Product (POP) documents along with the 2% operative performance bond to the buyer's bank and the irrevocable documentary letter of credit issued by the buyer's bank on to the seller's bank will become immediately operative.
  - -Copy of the Charter Party Agreement to transport the product to discharge port.
  - -Copy of Shipping Schedule Document.
  - -Product Analysis Report. -Certificate of Origin.
  - -Bill of Lading
  - -Tank Receipt.
  - -Vessel Q88.
  - -SGS Report.
  - -Certificate of Product.
2. Both banks will confirm to seller and to buyer that the irrevocable documentary letter of credit and 2% PB has been accepted and the shipping commences as scheduled in the contract for the CIF delivery.
3. Payment will be made for the product by the buyer's Bank via T/T MT103 Wire Transfer to the seller's bank after the CIQ/SGS Inspection at port of discharge and the delivery to the buyer's bank of all documents required by the contract.
4. Seller releases the commission of the intermediaries immediately.

REFINERY WORKING PROCEDURES (FOB ROTTERDAM & HOUSTON)

The Buyer Issue ICPO with his International Passport Copy (Data Page) to the Seller.

The Seller Issues Commercial Invoice (CI) for the available quantity in the Seller's Storage Reservoir to the Buyer, Buyer signs and returns the CI to the Seller with their signed Tank Storage Agreement (TSA) for the Seller's Verification, and then seller return the signed commercial Invoice & inspection letter to inspect buyer tank farm before releasing the full PPOP Document with fresh SGS Report.

The Seller issues the Partial POP documents as below and sends to the Buyer.

- (i) Fresh SGS (not older than 48 hours)
- (ii) Certificate of Origin
- (iii) Authorization to Verify (ATV)
- (iv) Unconditional DTA
- (v) Commitment to Supply
- (vi) Tank Storage Receipt (TSR)
- (vii) ATSC
- (viii) Injection Report.

The Buyer conducts inspection by SGS on buyer's expense.

Seller issues the NCNDA/IMPFA to all intermediaries involved in the transaction and for endorsement.

Upon successful dip test of the product, Seller commences injection to Buyer's tank or vessel, Buyer makes payment of the product via MT 103 and Seller transfer Title



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