



# NPOIL - LLC

**ISSUED DATE:** 02/07/2026

**Ref:** NPOIL-SCO-2026

**SUBJECT:** DELIVERY PROCEDURE **CIF, FOB and TANKER TAKE OVER**

**COUNTRY OF ORIGIN:** KAZAKHSTAN

## SOFT CORPORATE OFFER

We "NPOIL " LLC, hereby issue this Soft Offer with full corporate responsibility for and on behalf of our Seller / Refinery; we confirm and certify that we have the intention and capacity to supply the commodities according to the non-negotiable terms and conditions herein stipulated.

**PRODUCT:** DIESEL GASOIL L-0.2-62 (GOST 305-82)  
**QUANTITY:** ONE HUNDRED THOUSAND (100.000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$480.00 GROSS / US\$470.00 NET PER MT  
**FOB PRICE:** US\$470.00 GROSS / US\$460.00 NET PER MT

**PRODUCT:** AVIATION KEROSENE COLONIAL GRADE "54" (GOST 10227-86)  
**QUANTITY:** TWO MILLION (2,000,000) BARRELS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$88.00 GROSS / US\$84.00 NET PER BARREL  
**FOB PRICE:** US\$84.00 GROSS / US\$80.00 NET PER BARREL

**PRODUCT:** PETROLEUM COKE  
**QUANTITY:** FIFTY THOUSAND (50.000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$280.00 GROSS / US\$270.00 NET PER MT  
**FOB PRICE:** US\$270.00 GROSS / US\$260.00 NET PET MT

**PRODUCT:** AVIATION TURBINE JET A-1  
**QUANTITY:** ONE MILLION (1,000,000) BARRELS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$88.00 GROSS / US\$84.00 NET PER BARREL  
**FOB PRICE:** US\$84.00 GROSS / US\$80.00 NET PER BARREL

**PRODUCT:** MAZUT M100 (GOST 10585-75)  
**QUANTITY:** ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$510.00 GROSS / US\$500.00 NET PER MT  
**FOB PRICE:** US\$500.00 GROSS / US\$490.00 NET PER MT

**PRODUCT:** EASTERN SIBERIA PACIFIC OCEAN CRUDE OIL (ESPO)  
**QUANTITY:** ONE MILLION (1,000,000) BARRELS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$75.00 GROSS / US\$71.00 NET PER BARREL  
**FOB PRICE:** US\$71.00 GROSS / US\$67.00 NET PER BARREL

**PRODUCT:** HSD2 GAS OIL L-0.2-62 GOST 305-82 AGO (AUTOMATIVE GAS OIL)  
**QUANTITY:** ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
**CIF PRICE:** US\$350.00 GROSS / US\$340.00 NET PER MT





# NPOIL - LLC

FOB PRICE: US\$340.00 GROSS / US\$330.00 NET PER MT

PRODUCT: VIRGIN D6 FUEL OIL  
QUANTITY: ONE HUNDRED MILLION (100,000,000) GALLONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$1.10 GROSS / US\$1.06 NET PER GALLON  
FOB PRICE: US\$1.06 GROSS / US\$1.02 NET PER GALLON

PRODUCT: LIQUIDIFIED PETROLEUM GAS (LPG) GOST 20448-90  
QUANTITY: ONE HUNDRED THOUSAND (100,000) MT WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$490.00 GROSS / US\$480.00 NET PER MT  
FOB PRICE: US\$480.00 GROSS / US\$470.00 NET PER MT

PRODUCT: ULTRA LOW SULPHUR DIESEL FUEL (EN590, 10 PPM - 500 PPM)  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$450.00 GROSS / US\$440.00 NET PER METRIC TON  
FOB PRICE: US\$440.00 GROSS / US\$430.00 NET PER METRIC TON

PRODUCT: LIQUIDIFIED NATURAL GAS (LNG) GOST 5542-87  
QUANTITY: ONE HUNDRED THOUSAND (100,000) MT WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$490.00 GROSS / US\$480.00 NET PER MT  
FOB PRICE: US\$480.00 GROSS / US\$470.00 NET PER MT

PRODUCT: HIGH SPEED DIESEL EURO 4 GRADE (GASOLINE)  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$ 350.00 GROSS / US\$340.00 NET PER MT  
FOB PRICE: US\$ 340.00 GROSS / US\$330.00 NET PER MT

PRODUCT: EXPORT BLEND CRUDE OIL GOST 51858  
QUANTITY: ONE MILLION (1,000,000) BARRELS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$62.00 GROSS / US\$58.00 NET PER BARREL  
FOB PRICE: US\$58.00 GROSS / US\$54.00 NET PER BARREL

PRODUCT: MARINE FUEL OIL (HFO - CST 180, CST 280 & CST 380)  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$430.00 GROSS / US\$420.00 NET PER MT  
FOB PRICE: US\$420.00 GROSS / US\$410.00 NET PER MT

PRODUCT: GASOLINE 93 OCTANE  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$410.00 GROSS / US\$400.00 NET PER MT  
FOB PRICE: US\$400.00 GROSS / US\$390.00 NET PER MT

PRODUCT: BITUMEN 60 70  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$450.00 GROSS / US\$440.00 NET PER MT  
FOB PRICE: US\$440.00 GROSS / US\$430.00 NET PER MT





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PRODUCT: LIGHT CYCLE OIL (LCO)  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$460 GROSS / US\$450 NET PER MT  
FOB PRICE: US\$450.00 GROSS / US\$440.00 NET PER MT

PRODUCT: UREA 46%  
QUANTITY: ONE HUNDRED THOUSAND (100,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$400 GROSS / US\$390 NET PER MT  
FOB PRICE: US\$390.00 GROSS / US\$380.00 NET PER MT

PRODUCT: GRANULAR SULPHUR  
QUANTITY: FIFTY THOUSAND (50,000) METRIC TONS WITH R&E INTO YEARLY CONTRACT  
CIF PRICE: US\$420.00 GROSS / US\$410.00 NET PER MT  
FOB PRICE: US\$400.00 GROSS / US\$390.00 NET PER MT

**LOADING PORTS** AKTAU, BAUTINO, PAVLODAR, ATYRAU, SEMEY/ NOVOROSSIYSK / ROTTERDAM PORT, NETHERLANDS.

**INSPECTION:** SGS FOR THE QUALITY & QUANTITY TEST REPORT.

**COMMISSION PER BBL:** SELLER / BUYER'S SIDE - \$4.00 USD PER BARREL.

**COMMISSION PER MT:** SELLER / BUYER'S SIDE - \$10.00 PER METRIC TON

**COMMISSION PER GAL:** SELLER / BUYER'S SIDE - \$0.04 USD PER GALLON.

**PAYMENT TERM:** MT 103/SBLC MT 760/DLC MT 700

## **FOB TTV Singapore and Zhoushan transactional procedures:**

1. Buyer issues its Irrevocable Corporate Purchase Order (ICPO), addressed to seller alongside Company Profile (CP) and Passport Copy.
2. Seller issues Commercial Invoice (CI) for buyer review and execution along-side
  - a). Commitment Letter to Supply and
  - b). Authorization to Sell and Collect (ATSC).
3. Buyer revert with signed copies of the Commercial Invoice (CI) alongside its Charter Party Agreement (CPA). Upon receipt of these documents from buyer, Seller reverts with the approval countersigned copies of the Commercial Invoice (CI) and Dip Test Authorization (DTA).
4. Buyer upon receipt of the Approved Commercial Invoice (CI) and Dip Test Authorization (DTA), buyer contacts Seller's storage company with the details on the Dip Test Authorization (DTA) within forty eight (48) hours to obtain the Tank Terminal Clearance Permission in order to conduct Dip Test on product and upon successful clearance, seller issues the below POP Documents.
  - a). Injection report
  - b). Product Passport (Quantity and Quality Analysis)
  - c). Authorization to Sell and Collect Certificate
  - d). Pipeline Injection Report





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- e). Certificate of Product Origin
- f). Tank Reservoir Receipt
- g). Port Clearance Certificate

5. The buyer verifies and confirms POP as above & orders SGS to conduct Dip Test of the product in the seller tanks.
6. Upon successful Dip Test, the seller issues the full injection schedule to the Buyer.
7. The buyer pays total cost of the product via MT 103 against successful Dip Test and Injection within 48 hours.
8. The seller transfers to the Buyer TITLE OF OWNERSHIP CERTIFICATE and all other export documents.
9. The buyer pays all the intermediaries involved in the transaction.
10. The seller issues a contract 12 Months for buyer desired duration upon successful completion of the trial order.

## **FREE ON-BOARD TRANSACTION PROCEDURE DIP&PAY**

1. Buyer confirms sellers SCO (procedure) and issues ICPO along with storage agreement and endorsed IMFPA/NCNDA.
2. Seller issues Commercial Invoice for available product in the seller tank storage.
3. Buyer signs Commercial Invoice with his Logistic provider and returns to supplier within 48-hours.
4. Seller within 24-hours release full pop to buyer's bank or directly to buyer secured mail below:
  - a. Unconditional dip test authorization letter UDTA
  - b. Authorization to sell and collect fund ATSC
  - c. Fresh SGS report on shore tank less than 24 hours
  - d. Injection report on shore tank IRR
  - e. Product passport and analytical report PP
  - f. Tank storage receipt including GPS, hub, bar-hub, bar-code and all others
  - g. Certificate of origin COO
  - h. Attestation of allocation ATOA
  - i. Authorization to verify product ATV
5. Upon successful verification and confirmation of the product, buyer conduct a dip test by SGS on seller's tanks on buyer expense in the facility.
6. After a successful dip test buyer shall pay for product in tank via MT-103 wire transfer and seller begins transfer of product into buyer's tanks.
7. Seller pays intermediaries according to IMFPA/NCNDA latest 24 hours after the transaction.
8. Upon completion of Trial transaction, the Seller shall issue the buyer with a draft sales and purchase agreement (SPA) for 12months supply





# NPOIL - LLC

## STANDARD TTT OPERATING PROCEDURE FOR FOB PORT

1. THE BUYER ISSUES THEIR ICPO, AND COMPANY PROFILE AND COMPANY REGISTRATION CERTIFICATE AND PASSPORT COPY (DATA PAGE) ALONG WITH THEIR TSA.
2. THE SELLER ISSUES COMMERCIAL INVOICE (CI) & WARNING LETTER & NCNDA/IMFPA. BUYER SIGNS AND RETURNS TO SELLER. SELLER WILL COMPLETE VERIFICATION ON TANK FARM OF THE BUYER.
3. THE SELLER LEASES AND PAYS THE BUYER'S TANK FOR 3 DAYS FOR THE INJECTION PROCESS. BUYER PAYS HIS TANK FARM COMPANY FOR HIS THREE DAYS (3) DAYS TANK STORAGE COST, (TOTALING A SIX (6) DAYS ACTIVE TSR TO BE ISSUED).
4. THE SELLER ISSUES FOLLOWING POP DOCUMENTS:
  - A. INJECTION REPORT
  - B. CERTIFICATE OF ORIGIN
  - C. TANK STORAGE RECEIPT FROM THE SELLERS TANK FARM
  - D. DIP TEST AUTHORIZATION LETTER (UDTA) - UNCONDITIONAL
  - E. ATSC-AUTHORIZATION TO SELL & COLLECT
  - F. FRESH SGS NOT OLDER THAN 48 HOURS
  - G. AUTHORIZATION TO VERIFY THE PRODUCT IN THE SELLER'S TANK (ATV)
5. THE BUYER CONDUCTS DIP TEST ON THE PRODUCT AT BUYERS EXPENSES AND MAKES THE PAYMENT FOR THE TOTAL VALUE OF THE PRODUCT INJECTED INTO THE TANKS THROUGH THE MEANS OF MT103-TT.
6. SELLER PAYS ALL INTERMEDIARIES INVOLVED IN THE TRANSACTION (VIA THE SIGNED IMFPA) AND SUBSEQUENTLY MONTHLY/WEEKLY SHIPMENT CONTINUES AS PER TERMS AND CONDITIONS OF THE SALES AND PURCHASE AGREEMENT CONTRACT BETWEEN BUYER AND SELLER.

## FOB VESSEL TO TANK (VTT) PROCEDURE

- 1) Buyer issue ICPO containing the seller's working procedure and banking details, along with buyer's nominated TSA, Company registration certificate and data page of buyer's Passport.
- 2) Seller issues a commercial invoice of the product in the vessel buyer sign and return commercial invoice along with an acceptance letter.
- 3) Upon successful verification of TSA. Seller issue the following PPOP documents to buyer for verification of the product and vessel ownership
  - Product Passport Analysis test report
  - Certificate of Origin
  - Bill of Lading
  - Tanker Vessel Q88 Document- Vessel (NOR) Notice of Readiness
  - Ullage Report
  - Cargo Manifest





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- Export Certificate Quality
- NON DISCLOSURE AGREEMENT (NDA)
- Buyer verifies the document and confirms secured Storage Tank for one (1) day.

4) Seller, submit a copy of SGS Report together with the customs declaration to the buyer, Tank Farm Company, only to verify the Report and the clearance.

5) Upon confirmation of the successful verification of the SGS Report by Buyer Tank Farm Company. Seller leases and pays the buyer's tank for 3 days first, and the Buyer pays his Tank Farm Company an additional 3 days after his Tank Farm Company has received the payments.

6) Upon arrival of the vessel, the buyer's tank farm provides 7 days of TSR for injection of the product.

7) After a successful injection, the seller issues following POP documents to buyer.

- a) Q&Q Report
- b) Injection Report.
- c) Unconditional Dip test authorization letter (DTA)
- d) Authorization to sell.
- e) Fresh Update SGS Report 48 hours
- f) Authorization to verify physically the product in Buyer's tank (ATV).

8) Buyer conducts a Dip test of the product and makes the payment for the total value of the product injected into the tanks through the means of MT103-TT wire transfer, and Seller concurrently transfer Title Ownership of the product together with all export documents to Buyer.

9) Seller pays all intermediaries involved in the transaction and subsequently monthly shipments continue as per terms and conditions of the sales and purchase agreement contract between buyer and seller.

## **TANKER TAKE OVER PROCEDURE:**

1. Buyer issues an official ICPO inserting seller's terms and procedures.

2. Seller issues Memorandum of Understanding (MOU), TITLE TANKERTAKE OVER and Commercial Invoice for the product quantity on board, buyer endorses and sends back with NCNDA/IMFPA.

Buyer/Seller agreed to use Escrow security financial company in the World's Reserve Currency for the performance bond of the Cargo in case of non-performance.

Upon completing signed of Escrow contract Supplier will put 5% penalty bond in case the product is been contaminated or buyer didn't accept product quality after SGS test, which the 5% of seller deposit will be paid to buyer as penalty, at the same time buyer will put the same 5% penalty bond deposit in case buyer fail to perform after receipt of the Fresh SGS Analysis Report and ATB from Escrow financial services which the 5% of buyer deposit will be paid to seller as penalty of non-performance.

3. Seller release the POP documents as listed below to Buyer Company:

A. Cargo Declaration of ownership





# NPOIL - LLC

- B. Product Passport
- C. Certificate of Origin
- D. Bill of Lading
- E. Ullage Report
- F. Vessel Notice
- G. Cargo Manifest
- H. Vessel Q88
- I. Dip Test Authorization (DTA)
- J. Authorization to Board the Vessel (ATB)

4. Upon receipt confirmation of the above documents, buyer's shipping agent makes contact with vessel shipping master to re-route the Vessel to current buyer destination Port.

6. Upon receipt confirmation of the above payment, seller issues Approval to export certificate, Export license certificate, Authorization to board the vessel (ATB) and Dip test authorization (DTA) and all shipping documents will be re-issued in buyer's name and vessel will be sent to the buyer's discharge port.

7. Upon arrival of the vessel at buyer's discharge Port, buyer pays the remaining total product value after successful CIQ/SGS or equivalent inspection via T/T-MT103 and title of product ownership transferred to buyer. Pays commission to Agencies, Broker and intermediary as per signed NCNDA/IMFPA.

## **NON-NEGOTIABLE TRANSACTION PROCEDURES: COST INSURANCE AND FREIGHT**

1. Buyer issues ICPO must be with buyer company letterhead and buyer banking information.

2. Seller issues Draft Contract (open for any amendments) to Buyer. Buyer signs, seals and returns the Draft Contract to Seller for final endorsement. Seller gives Partial proof of products.

- A. Refinery Commitment to Supply.
- B. Certificate of Origin.
- C. Statement of availability of product.
- D. Product quality passport (Analysis test Report) By Kazakhstan standard gost Kz.
- E. Commercial invoice.

3. Within 5 banking days, Buyer's bank sends SBLC via MT 760 according to seller's fiduciary bank verbiage to seller nominated fiduciary offshore bank account for first month shipment, should buyer fail to issue payment instrument within 5 banking days, buyer will make cash deposit of \$ 420,000 by TT wire transfer for security guarantee to enable seller charter vessel and commence shipment, and this payment will be deducted from the total cost of product after inspection at discharge port, Seller's Bank issues Full POP Documents to the Buyer's Bank alongside with the 2% Performance Bond (PB).

- A. Copy of License to Export, issued by the Ministry of Energy, Kazakhstan Republic.
- B. Copy of Approval to Export, issued by the Ministry of Justice, Kazakhstan Republic.
- C. Copy of Transnet Contract to transport the product to the loading port.
- D. Copy of the Port Storage Agreement.
- E. Copy of the Charter Party Agreement (CPA) to transport the product to discharge port.





# NPOIL - LLC

- F. Copy of Vessel Questionnaire 88.
- G. Copy of Bill of Lading.
- H. SGS Report at loading port.
- I. Dip test Authorization (DTA) & ATB.
- J. NOR /ETA.
- K. Certificate of Ownership Transfer.
- L. Allocation Transaction Passport Code Certificate (ATPCC) by Ministry of Energy.
- O. Seller will issue TSR upon successful verification of all documents.

4. Shipment commences as per signed contract delivery schedule and the shipment should arrive at Buyer's discharge port

within 5-25 days. The SGS inspection will be borne by the Seller at the loading seaport and Buyer at the unloading seaport

5. Buyer releases payment to Seller by TT/MT103 upon receipt of the shipping documents and confirmation of the Q & Q by SGS/CIQ at destination port.

6. Seller pays commission within 48 hours by swift MT103 to all intermediaries as signed NCNDA/IMPFA.

7. INSURANCE:

**REPRESENTATIVE**  
Eremeev Ilya Mikhailovich  
Director  
NPOIL LLC





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