



ROBINSON COKER REFINERY

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export@robinsoncokerrefinery.com



www.robinsoncokerrefinery.com



400 S Marathon Ave Post/Zip code 62454 City
Robinson Port United States

DATE ISSUED: FEB 05 2026.

ORIGIN: USA

OFFER LETTER

ROBINSON COKER REFINERY, with full legal responsibility under penalty of perjury hereby issue this Offer letter with given terms and conditions as stated in this offer to confirm our readiness and to execute a Sales and Purchase Agreement with the end buyer, with the ability to supply the following commodities according to the terms and conditions stipulated in this soft corporate offer.

ALL PRODUCT ORIGIN:

JET A1 FUEL

Minimum Quantity:

500,000 Barrels per Month

Quantity: 5,000,000 Barrels per Month

CIF Price: Gross USD \$102.00BBL / Net USD \$100.00

FOB Price: Gross USD \$98.00BBL / Net USD \$96.00

EN590 10PPM

Minimum Quantity: 25,000 Metric Tons per Month

Maximum Quantity: 300,000 Metric Tons per Month

CIF Price: Gross USD \$430.00MT / Net USD \$420.00MT

FOB Price: Gross USD \$410.00MT / Net USD \$400.00MT

VIRGIN FUEL OIL D6

Minimum Quantity:

400,000,000 Gallons per Month Maximum

Quantity: 800,000,000 Gallons per Month

CIF Price: Gross USD \$1.19 / Net USD \$1.17

FOB Price: Gross USD \$1.15 / Net USD \$1.13



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UREA 46% PRILLED & GRANULAR

10,000 Metric Tons per Month Maxim

50,000 Metric Tons Month

CIF Price: Gross USD \$520.00MT / Net USD \$510.00MT

DIESEL GAS OIL ULTRA-LOW SULPHUR DIESEL

Minimum Quantity: 100,000 metric tons

Maximum Quantity: 300,000 metric tons

CIF Price: Gross USD \$460.00MT / Net USD \$450.00MT

FOB Price: Gross USD \$440.00MT / Net USD \$430.00MT

EASTERN SIBERIA PACIFIC OCEAN (ESPO)

Minimum Quantity: 200,000 barrels per Month

Maximum Quantity: 5,000,000 barrels per Month

CIF Price: Gross USD \$94.00 per barrel/ Net USD \$92.00 per barrel

FOB Price: Gross USD \$90.00 per barrel/ Net USD \$88.00 per barrel

PETROLEUM COKE

Minimum Quantity: 50,000 Metric Tons per Month

Maximum Quantity: 400,000 Metric Tons per Month

CIF Price: Gross USD \$195.00MT/ Net USD \$185.00

LIGHT CYCLE OIL (LCO)

Minimum Quantity: 50,000 Metric Tons per Month

Maximum Quantity: 400,000 Metric Tons per Month

CIF Price: Gross USD \$400.00MT / Net USD \$390.00MT

FOB Price: Gross USD \$380.00MT / Net USD \$370.00MT

BITUMEN GRADE 60/70 AND 80/100:

CIF PRICE ASWP: GROSS \$320 / NET \$310

FOB PRICE ASWP: GROSS \$300 / NET \$290



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TRANSACTION WORKING PROCEDURES FOB TANK TO TANK

1. Buyer Issues ICPO to Seller According To Seller Procedure
2. Seller Issues Commercial Invoice To Buyer.
3. Buyer Returns The Commercial Invoice Along With Buyer's Proof Of Storage Reservoir Agreement TSA And Consent Letter/ Storage Warranty From Buyer's Tank Addressed To Seller.
4. Seller Issues DTA, TSR, and Product Analysis to Buyer, Buyer Conducts Dip Test of the Product In the Seller Tank
5. Upon Successful Dip Test, the Seller Issues NCNDA for Intermediaries to Sign, While the Buyer Issues Full Payment of the Product at Sight via Mt-103, T/T.
6. The Buyer Lifts The Product And The Seller's Bank Releases The Commission To The Intermediaries Involved According To The Signed NCNDA & IMFPA Agreement.
7. All Intermediaries Formalize The Signed NCNDA, and the Seller Pays Commissions To Intermediaries.

PROCEDURE ON INCOTERM "FOB"

1. Buyer issues ICPO with banking details, corporate profile & registration certificate, customer information summary (CIS), passport copy of authorized representative, and proof of fund.
- 2 Seller issues Commercial Invoice (CI) for Buyer's acceptance and endorsement.
- 3 Buyer signs/seals CI and returns with Letter of Acceptance (LOA) accompanied with Tank Storage Agreement (TSA) within fifty (50) hours.
- 4 Seller verifies Buyer's proposed "Tank Farm" before consenting to proceed.
- 5 Upon approval, Buyer shall subsidize three (3) days while seller pays five (5) days of "storage tank" rental collectively to secure eight (8) days' leasing. Buyer shall extend the Tank Storage Receipt (TSR) and Authorization-to-Inject (ATI) to Seller for follow-up.
- 6 Within twenty-four (24) hours, Seller shall issue a set of partial proof of product (PPOP) documents to Buyer as listed below: Notice of Readiness Injection Schedule Authorization to Sell and Collect Commitment to Supply Statement of Product Availability



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7 The Seller commence injection of the first month shipment quantity from the Refinery Storage Reservoir through the pipeline into the Storage Tank(s) in the Port of Loading or Tank-to-Tank. NB: Should “injection process” exceeds eight (8) days, Buyer shall be responsible for lease extension to enable the conclusion of the injection (this usually depends on the tank location).

8 Upon completion of injection, Seller issues Dip-Test Authorization (DTA) to Buyer for Buyer’s Supercargo to inspect product with SGS Agents.

9 Upon successful completion of Q&Q dip-test, Buyer immediately makes payment for the “Total Value” of the product that has been injected into the Tank(s) via SWIFT (MT103) Telegraphic Transfer.

10 Upon receipt of the full product payment from Buyer; Seller issues to Buyer the Title Ownership of the product and export documents.

11 Seller pays all intermediaries involved in the transaction and continues with second delivery as per contract or thereafter offers a SPA to Buyer for subsequent one-year monthly shipment for continuation as per Terms & Condition stipulated in the Sales & Purchase Agreement.

FOB ROTTERDAM TANK TO TANK PROCEDURE

1. Refinery Issues A Full Corporate Offer And Buyer Sends ICPO, CP And Tank Storage Agreement (TSA) As Proof Of Storage Availability.

2. Refinery Verifies And Issues Commercial Invoice (CI) For Available Quantity Include the Product Specifications, Along With Commitment to Supply, Statement of Product Availability and Certificate Of Origin Of The Product And Tank To Tank Injection Agreement (TTTIA). Buyer Signs And Returns Signed CI To Refinery Along With (TTTIA) Signed And Approved By Their Logistics Company.

3. The Refinery Issues The Below Pop Documents As To Allow The Buyer Dip Test In Seller's Ex-Shore Tank.

A. Dip Test Authorization (DTA).

B. Authorization to Sell & Collect (ATSC).

C. Tank Storage Receipt (TSR).

D. Commitment Letter to Supply.

E. Statement of Product Availability.

F. Letter Guarantee.



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G. Authorization Letter to Verify.

4. Buyer Orders SGS to Conduct Dip Test Of The Product In The Seller's Ex-Shore Tanks At Buyers Expenses Within The Validity Of The Tank Storage Receipt.

5a. Buyer Provides Logistics Details either Their Vessel Details or Tank Storage Agreement As To Commence Injection Of Product.

5b. Upon Successful Receive Of SGS Analysis Report Of The Product Seller Provides To Buyer The Following Documents:

A. Loading Port Injection Report.

B. Product Passport.

C. Bill Of Lading.

D. Certificate of Origin.

E. Certificate of Ownership.

F. Q88

6. Buyer Makes 100% Payment By Mt 103 Tt Wire Transfer For The Total Cost Of The Product And Refinery Pays Commission To All Seller And Buyer Intermediaries Involved In The Transaction Within 48 Hours After Confirmation Of The Buyer's Payment.

7. Refinery Issues Draft Sales and Purchase Agreement To Buyer To Review For Roll Over And Extension Monthly Of Deliveries For One Year.

8. The Subsequent Delivery Shall Commence According To The Terms And Conditions Of The Sales And Purchase Agreement, And Mandates / Intermediaries Receive Their Commissions According To Monthly Deliveries.

TRANSACTION PROCEDURE

1. Buyer Issues ICPO, And Company Registration Certificate and Data Page of Buyer's valid Identity card

2. Seller Issues Commercial Invoice (CI) For the Available Quantity in storage tank in Port along with the allocation of where the product is stored, along with the Following Documents.

(a) Copy of Company Registration Certificate

(b) Copy of Statement of Product Availability in the Tank in Port.



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(c) Product Passport

(d) Commitment to Supply

(e) Certificate of Origin

(f) sellers issue a payment invoice to the buyer

(g) upon receipt of the above document,

3. Buyer make payment of the sum of \$550,000 to secure the allocation to enable seller to issue the ownership certificate on buyer company name, upon confirmation of the payment by the seller, buyer contact the seller shipping agent to make arrangement for the transportation of the product to buyers' destination

4. Seller proceed with Injection & Issues to the Buyer the Following: Documents before Injection.

(a) Three Days (3) Unconditional Dip Test Authorization (DTA)

(b) Fresh SGS Report Inspected in Tank in Tanks

(c) Authorization for Physical Verification of the Product (ATV)

(d) Injection Report Shore Tank

(e) Title Transfer Certificate

(f) Passport code certificate of energy distribution transaction (ATPCC)

(g) Notarized & Endorsed NCNDA/IMFPA By the Seller & Their Bank.

(h) Inspection and Quarantine (CIQ) Analysis Test Report.

(i) Copy of ship questionnaire 88

(j) Immersion test and authorization (DTB)

5. Buyer upon Physical Verification of the Product & PPOP Confirmation Order SGS to Conduct Dip Test in the Seller's Tank at Buyer's Expense and Issue SGS Certificates and CIQ of Q&Q In the Buyer's Name.

6. Seller Commences Immediately the Injection into Buyer's Tank and Issues the title of ownership Certificate to be followed by All Export Documentation.

7. Buyer Makes Payment by MT103/TT Wire Transfer for The Total Product & Lifts the Product. Seller pays all intermediaries involved in the transaction and subsequently monthly shipment continues as per terms and conditions of the



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Commercial Invoice and extension of transaction by issuing 12 months' contract to buyer for proceeding.

TRANSACTION PROCEDURE TTT

1. Buyer accepts seller working procedure and issue ICPO to the End seller via Seller's representative.
2. Seller issues a commercial invoice and ICC Warning letter and Buyer signs and returns commercial invoice and ICC Warning letter on due date along with Buyer TSA.
3. The Seller issues following PPOP to buyer for evaluation:
 - Statement of Product Availability
 - IPA
 - Letter of Guarantee

Upon receipt of the above PPOP Documents, buyer provide signed IPA (Injection Programming Agreement) with his tank company to engage injection Programming.

4. 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.
5. 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.
6. Seller issues draft SPA to the buyer to review for R&E monthly deliveries.
7. 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.
8. The subsequent delivery shall commence according to the terms and conditions of the contract.
9. Seller pays commissions to all intermediaries as per IMFPA/NCNDA 24 hours after receiving payment from the buyer



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TANKER TAKE OVER (TTO) PROCEDURES (USA/KAZHAKTAN ORIGIN)

1. Buyer accepts Seller's Transaction Procedure as stated herein without any change and issue ICPO with international passport copy along with CIS.
2. Seller issues Commercial Invoice, Buyer signs and return to seller.
3. Seller releases vessel details along with the following POP documents:
 - a) Cargo Manifest
 - b) Statement of Product Availability
 - c) Certificate of Origin
 - d) Commitment to Supply
 - e) Product Passport
4. Buyer's bank issues bank instrument via SBLC MT760 or DLC MT700 for the value of first Shipment to seller's nominated fiduciary bank coordinate in a format acceptable to seller/seller's Bank within 10 banking days of buyer receiving the above soft performance guarantee POP Documents.

* Kindly note: if buyer fails to issue the bank instrument within 10 banking days, in alternative Buyer pays via MT103/TT USD525,000.00 or equivalent in EURO/RMB as provisional guarantee Performance within 72 hours and the amount will be deducted from the product first value when Final payment is to be made.
5. Upon confirmation of SBLC/DLC by seller bank, Seller releases the Bill of Lading and all export Documents as within 5 banking days of seller's fiduciary bank receiving buyer's bank instrument, Seller's fiduciary bank issues 2%PB to buyer's bank account which is detailed and mutually agreed on.
6. After the ship arrives at the Buyer's Port of destination, the Seller and the shipping Agent Company shall send the documents required for Custom Maritime filing to the Buyer's Freight Agent Company, cooperate with the Buyer's Freight Agent to complete the maritime filing and obtain the Port Entry Work Permit.
7. After the discharge of the Cargo into the Buyer's leased Tank and upon the successful completion of Dip-test inspection, The Buyer shall pay the total amount of cargo via TT/ MT103 transfer.
8. After confirmation of payment by Seller's Bank, the Seller releases and pays the commissions of the Intermediaries mentioned in the NCNDA/IMFPA. And the



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Seller transfers Title of Ownership Certificate to the Buyer's name as the legitimate Owner of the Cargo.

CIF TRANSACTION PROCEDURE

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) Product Passport
 - b) Statement of Product Availability
 - c) Certificate of Origin
 - d) Commitment to Supply
4. Seller appoints and signs charter Party Agreement with the buyer and the shipping Company. Buyer and Seller pay to the shipping company for transporting of the product to buyer's final discharge port.
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.



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IF THE ABOVE NEGOTIATION TERMS AND WORKING PROCEDURES ARE ACCEPTABLE BY YOUR COMPANY KINDLY ISSUE AN ICPO INSERTING THE ABOVE WORKING PROCEDURES IN THE ICPO IN ORDER FOR AN ACCEPTANCE.

During October - March winter specification:

Pour Point not more than -15°C / Cloud Point -8°C Max.

April - September summer specification:

Pour Point not more than -10°C / Cloud Point -5°C Max

SIGNATURE



CHARLES E. BUNCH
Director

