



SOFT CORPORATE OFFER

We the board of directors Najm Petro Oil, hereby issue our soft corporate offer/procedure with given terms and condition and confirm our readiness to execute a full corporate offer and there after a sales and purchase agreement with the end-buyer, for the following product information:

| D2 DIESEL GAS OIL L-0.2-62 GOST 305-82 | CIF | FOB |
|--|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$720.00 PER MT | \$710.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$710.00 PER MT | \$700.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$700.00 PER MT | \$690.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$690.00 PER MT | \$680.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$680.00 PER MT | \$670.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$670.00 PER MT | \$660.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$660.00 PER MT | \$650.00 PER MT |
| 750,000 MT - - - - 1,000,000 MT | \$650.00 PER MT | \$640.00 PER MT |

| MAZUT M100 GOST 10585-75 | CIF | FOB |
|---------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$520.00 PER MT | \$510.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$510.00 PER MT | \$500.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$500.00 PER MT | \$490.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$490.00 PER MT | \$480.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$480.00 PER MT | \$470.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$470.00 PER MT | \$460.00 PER MT |
| 750,000 MT - - - - 1,000,000 MT | \$460.00 PER MT | \$450.00 PER MT |



| MAZUT M100 GOST 10585-99 | CIF | FOB |
|---------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$495.00 PER MT | \$490.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$490.00 PER MT | \$485.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$480.00 PER MT | \$475.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$475.00 PER MT | \$470.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$470.00 PER MT | \$465.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$465.00 PER MT | \$460.00 PER MT |
| 750,000 MT - - - - 1,000,000 MT | \$460.00 PER MT | \$455.00 PER MT |

| FUEL JP54 (AVIATION KEROSENE COLONIAL GRADE 54) | CIF | FOB |
|---|--------------|------------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 1,000,000 BBLs - - - - 2,000,000 BBLs | \$80.00 BBLs | \$75.00 PER BBLs |
| 2,000,000 BBLs - - - - 3,000,000 BBLs | \$75.00 BBLs | \$70.00 PER BBLs |
| 3,000,000 BBLs - - - - 4,000,000 BBLs | \$70.00 BBLs | \$65.00 PER BBLs |
| 4,000,000 BBLs - - - - 5,000,000 BBLs | \$65.00 BBLs | \$60.00 PER BBLs |
| 5,000,000 BBLs - - - - 6,000,000 BBLs | \$60.00 BBLs | \$55.00 PER BBLs |
| 6,000,000 BBLs - - - - 7,000,000 BBLs | \$55.00 BBLs | \$50.00 PER BBLs |
| 7,000,000 BBLs - - - - 8,000,000 BBLs | \$50.00 BBLs | \$45.00 PER BBLs |

| JET FUEL JPAI (AVIATION KEROSENE COLONIAL GRADE AI) | CIF | FOB |
|---|--------------|------------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 1,000,000 BBLs - - - - 2,000,000 BBLs | \$84.00 BBLs | \$79.00 PER BBLs |
| 2,000,000 BBLs - - - - 3,000,000 BBLs | \$79.00 BBLs | \$74.00 PER BBLs |
| 3,000,000 BBLs - - - - 4,000,000 BBLs | \$74.00 BBLs | \$69.00 PER BBLs |
| 4,000,000 BBLs - - - - 5,000,000 BBLs | \$69.00 BBLs | \$64.00 PER BBLs |
| 5,000,000 BBLs - - - - 6,000,000 BBLs | \$64.00 BBLs | \$59.00 PER BBLs |



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|---------------------------------------|--------------|------------------|
| 6,000,000 BBLs - - - - 7,000,000 BBLs | \$59.00 BBLs | \$54.00 PER BBLs |
| 7,000,000 BBLs - - - - 8,000,000 BBLs | \$54.00 BBLs | \$49.00 PER BBLs |

| REBCO RUSSIAN EXPORT BLEND CRUDE OIL GOST 9965- 76 | CIF | FOB |
|--|--------------|------------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 1,000,000 BBLs - - - - 2,000,000 BBLs | \$75.00 BBLs | \$70.00 PER BBLs |
| 2,000,000 BBLs - - - - 3,000,000 BBLs | \$70.00 BBLs | \$65.00 PER BBLs |
| 3,000,000 BBLs - - - - 4,000,000 BBLs | \$65.00 BBLs | \$60.00 PER BBLs |
| 4,000,000 BBLs - - - - 5,000,000 BBLs | \$60.00 BBLs | \$55.00 PER BBLs |
| 5,000,000 BBLs - - - - 6,000,000 BBLs | \$55.00 BBLs | \$50.00 PER BBLs |

| BITUMEN | CIF | FOB |
|---------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$440.00 PER MT | \$430.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$430.00 PER MT | \$420.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$420.00 PER MT | \$410.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$410.00 PER MT | \$400.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$400.00 PER MT | \$390.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$390.00 PER MT | \$380.00 PER MT |
| 750,000 MT - - - - 1,000,000 MT | \$380.00 PER MT | \$370.00 PER MT |

| RUSSIAN BASE OIL SN150 | CIF | FOB |
|------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 5,000 MT - - - - 100,000 MT | \$885.00 PER MT | \$880.00 PER MT |
| 10,000 MT - - - - 200,000 MT | \$880.00 PER MT | \$875.00 PER MT |
| 20,000 MT - - - - 300,000 MT | \$875.00 PER MT | \$870.00 PER MT |
| 30,000 MT - - - - 400,000 MT | \$870.00 PER MT | \$865.00 PER MT |
| 40,000 MT - - - - 500,000 MT | \$865.00 PER MT | \$860.00 PER MT |

| RUSSIAN BASE OIL SN500 | CIF | FOB |
|------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 5,000 MT - - - - 100,000 MT | \$785.00 PER MT | \$780.00 PER MT |
| 10,000 MT - - - - 200,000 MT | \$780.00 PER MT | \$775.00 PER MT |
| 20,000 MT - - - - 300,000 MT | \$775.00 PER MT | \$770.00 PER MT |
| 30,000 MT - - - - 400,000 MT | \$770.00 PER MT | \$765.00 PER MT |
| 40,000 MT - - - - 500,000 MT | \$765.00 PER MT | \$760.00 PER MT |

| AUTOMOTIVE GAS & (AGO) | CIF | FOB |
|---------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$505.00 PER MT | \$500.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$500.00 PER MT | \$495.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$495.00 PER MT | \$490.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$490.00 PER MT | \$485.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$485.00 PER MT | \$480.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$480.00 PER MT | \$475.00 PER MT |
| 750,000 MT - - - - 1,000,000 MT | \$475.00 PER MT | \$470.00 PER MT |

| LIQUID PETROLEUM GAS.GOST 20448-90 | CIF | FOB |
|------------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$435.00 PER MT | \$430.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$430.00 PER MT | \$425.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$425.00 PER MT | \$420.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$415.00 PER MT | \$410.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$410.00 PER MT | \$405.00 PER MT |



| LIQUIDIFIED NATURAL GAS | CIF | FOB |
|-------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$390.00 PER MT | \$385.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$385.00 PER MT | \$380.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$380.00 PER MT | \$375.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$375.00 PER MT | \$370.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$370.00 PER MT | \$365.00 PER MT |

| ULTRA LOW SULFUR DIESEL EN590 | CIF | FOB |
|-------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$590.00 PER MT | \$580.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$580.00 PER MT | \$570.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$570.00 PER MT | \$560.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$560.00 PER MT | \$550.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$550.00 PER MT | \$540.00 PER MT |
| 500,000 MT - - - - 750,000 MT | \$540.00 PER MT | \$530.00 PER MT |

| D6 VIRGIN IFO 360 | CIF | FOB |
|-------------------------------|-----------------|-----------------|
| QUANTITY FOR CONTRACT BASIS | PRICE LIST | PRICE LIST |
| 50,000 MT - - - - 100,000 MT | \$620.00 PER MT | \$610.00 PER MT |
| 100,000 MT - - - - 200,000 MT | \$610.00 PER MT | \$600.00 PER MT |
| 200,000 MT - - - - 300,000 MT | \$600.00 PER MT | \$590.00 PER MT |
| 300,000 MT - - - - 400,000 MT | \$590.00 PER MT | \$580.00 PER MT |
| 400,000 MT - - - - 500,000 MT | \$580.00 PER MT | \$570.00 PER MT |



APPROVED CIF BANKING/WORKING PROCEDURE

1. Buyer issues **ICPO**, **RWA**, **COPY OF PASSPORT** and Address it like below:

To: AR LLC

Via & Attn: Sorena Najmabadi(Najm Petro Oil CEO)

2. Seller sends FCO to the buyer to be returned with signed acceptance.
3. Seller sends Draft of SPA to the buyer for counter amending and countersigning.
4. Both Parties endorses the Final Contract and NCNDA/IMFPA.
5. Seller Mandate pays the fee for registry and legalization of Contract with the appropriate ministries and sends the scanned copies to the buyer along with the partial proof of products which includes:
 - A. Statement of availability
 - B. Commitment to supply
 - C. Certificate of Origin of the product
 - D. Tank Receipts
 - E. Product Passport (Quality and Quantity Dip Test Analysis)
 - F. Refinery License to Export
6. After the confirmation of the above document by the Buyer, Seller shall send to buyer Hardcopies partial POP alongside with the legalized contract via security courier service (DHL OR UPS) to enable seller and buyer lodge contract to their prospective Bank, for bank To bank communication. Buyer is responsible for the courier charges.
7. Seller and buyer Finalize shipping schedule with the appointed shipping company to transport the product to the destination Port
8. Seller's bank sends via swift the Proof of Product documents (POP) and 2% performance Bond guarantee to Buyer's Bank, should the Seller fail to supply the cargo of the product, this 2% (PB) will be paid to Buyer and intermediaries as compensation.
9. Buyer's bank will swift in return, STANDBY LETTER OF CREDIT (SBL/C) MT760/ MT103 to the Seller's bank.
10. Shipment will commence as mutually agreed by both parties.
11. Seller will within 72 hours of receiving the operative financial instrument from the Buyer, out-pay the intermediaries involve.

Sorena Najmabady