Attn: Buyer/Buyer's Mandate
Date Issued: 01/01/2026
Valid Through: 31/12/2026

FULL CORPORATE OFFER

We, JT Atwal Petroleum Inc., incorporated in 2010 in the United States of America, with full corporate and legal authority, confirm the availability of the petroleum products listed below. We guarantee that all products meet the required standard specifications and will pass the rigorous testing of SGS or an equivalent organization, in full compliance with ICC international regulations. This confirmation is made under penalty of perjury.

DIESEL EN590 & JET A1 FUEL PROCEDURES IN JURONG, HOUSTON & ROTTERDAM

PRODUCT ATTRIBUTE	DETAILS
Origin	Poland | Azerbaijan
Quantity	Min : 100,000 MT | Max: 300,000 MT
Commission	$5/$5
Current Location	Jurong Port / Rotterdam Port
Price	Jet A1 $85/bbl and Diesel EN590 $420/MT
Suppliers / Refineries	SOCAR Azerbaijan & ORLEN Poland
Preapproved Shipping / Tank Storage Companies *****Refinery will only work with these companies, do not send us TSA/CPA from any other company*****	VOPAK (https://www.vopak.com/) Scorpio Tankers Inc (https://www.scorpiotankers.com/) Pacbulk Shipping Pte Ltd (https://pacbulk-shipping.com/) New Yangtze Navigation Pte Ltd (https://yangtzenavigation.com/) Frontline Ltd (https://frontline-ltd.com/en/) DSM Transport Spółka z Ograniczoną Odpowiedzialnością (https://www.dsmtransport.pl/)

SGS PROCEDURE (TTT / TTV)

1. Buyer issues ICPO addressed to the seller, referencing the specific tank location, quantity and product details. Including CPA or TSA

2. Seller issues Commercial Invoice for the buyer's review.

3. Buyer Signs Commercial Invoice and returns to seller.

4. Upon Seller's request, SGS or Intertek will send written confirmation to all transaction parties that the product is available at Seller's tanks. This confirmation will act as the initial proof of the product.

5. Buyer issues Tank Storage Receipt (TSR) or Vessel Q88 & particulars as the case may be for injection programming.

6. Seller issues Full Proof of Product (POP) documents, including but not limited to: Certificate of Origin, Product Passport or Analysis Report, Injection Report, 24 hours SGS report etc

7. Buyer makes full payment for the product

8. Final product documents are released to the buyer ... Title of ownership in buyers name, Tank Storage Recept (in buyer's name), Bill of Sale.. etc

9. NCNDA/IMFPA execution (for commission payments to all intermediaries as agreed)

10. Buyer assumes full control of the product in the tank and may proceed with its own logistics (injection to vessel, resale, or onward delivery), with options for monthly or quarterly replenishment under agreed terms.

FOB TTT (TANK-TO-TANK)

1. Buyer issues ICPO addressed to the seller, referencing the specific tank location, quantity and product details. Including TSA

2. Seller issues Commercial Invoice for the buyer's review.

3. Buyer signs and returns the Commercial Invoice along with a request for payment invoice for dip test. ***(Dip test is optional, skip to step 7b if not needed)***

4. Seller arranges for dip test operations with 3rd party laboratory operators, which includes sample collection, product analysis, port authorization, and product reservation under the buyer's name for a period of 30 calendar days.

5. The laboratory company sends both seller and buyer payment invoices for dip test operations. ***Dip test costs ~ US $55,000***

6. The buyer makes payment and sends proof of payment to the seller and laboratory company.

7. Within 24 hours of payment confirmation, a dip test is arranged by the contracted laboratory company.
   b. Buyer issues Active & Operational TSR for Injection Programming. (TSR days depend on the Quantity to be Injected). Payment for initial TSR is split 50-50 by both Seller and buyer.

8. After completion of the dip test, Seller issues Full Proof of Product (POP) documents, including but not limited to: Certificate of Origin, Product Passport or Analysis Report, Injection Report, SGS report etc

9. Buyer makes full payment for the product

10. Final product documents are released to the buyer … Title of ownership in buyers name, Tank Storage Recept (in buyer's name), Bill of Sale.. etc

11. NCNDA/IMFPA execution (for commission payments to all intermediaries as agreed)

12. Buyer assumes full control of the product in the tank and may proceed with its own logistics (injection to vessel, resale, or onward delivery), with options for monthly or quarterly replenishment under agreed terms.

FOB TTV (TANK-TO-VESSEL)

1. Buyer issues ICPO addressed to the seller, referencing the specific tank location, quantity and product details. Including CPA

2. Seller issues Commercial Invoice for the buyer's review.

3. Buyer signs and returns the Commercial Invoice along with a request for payment invoice for dip test. ***(Dip test is optional, skip to step 7b if not needed)***

4. Seller arranges for dip test operations with 3rd party laboratory operators, which includes sample collection, product analysis, port authorization, and product reservation under the buyer's name for a period of 30 calendar days.

5. The laboratory company sends both seller and buyer payment invoices for dip test operations. ***Dip test costs ~ US $55,000***

6. The buyer makes payment and sends proof of payment to the seller and laboratory company.

7. Within 24 hours of payment confirmation, a dip test is arranged by the contracted laboratory company.
    a. Buyer issues Vessel Q88 & Particulars for Injection Programming.

8. After completion of the dip test, Seller issues Full Proof of Product (POP) documents, including but not limited to: Certificate of Origin, Product Passport or Analysis Report, Injection Report, SGS report etc

9. Buyer makes full payment for the product

10. Final product documents are released to the buyer … Title of ownership in buyers name, Tank Storage Recept (in buyer's name), Bill of Sale.. etc

11. NCNDA/IMFPA execution (for commission payments to all intermediaries as agreed)

12. Buyer assumes full control of the product in the tank and may proceed with its own logistics (injection to vessel, resale, or onward delivery), with options for monthly or quarterly replenishment under agreed terms.

SGS PROCEDURE (TTT / TTV)

1. Buyer issues ICPO addressed to the seller, referencing the specific tank location, quantity and product details. Including CPA or TSA

2. Seller issues Commercial Invoice for the buyer's review.

3. Buyer Signs Commercial Invoice and returns to seller.

4. Upon Seller's request, SGS or Intertek will send written confirmation to all transaction parties that the product is available at Seller's tanks. This confirmation will act as the initial proof of the product.

5. Buyer issues Tank Storage Receipt (TSR) or Vessel Q88 & particulars as the case may be for injection programming.

6. Seller issues Full Proof of Product (POP) documents, including but not limited to: Certificate of Origin, Product Passport or Analysis Report, Injection Report, 24 hours

SGS report etc

7. Buyer makes full payment for the product

8. Final product documents are released to the buyer … Title of ownership in buyers name, Tank Storage Recept (in buyer's name), Bill of Sale.. etc

9. NCNDA/IMFPA execution (for commission payments to all intermediaries as agreed)

10. Buyer assumes full control of the product in the tank and may proceed with its own logistics (injection to vessel, resale, or onward delivery), with options for monthly or quarterly replenishment under agreed terms.

If the above negotiation terms and working procedures are acceptable to your company, kindly issue an ICPO, including the mentioned working procedures, for our acceptance.

J.T. ATWAL PETROLEUM, INC. FRESNO, CALIFORNIA

Baljit Atwal
President,
JT Atwal Petroleum Inc.
Tel / WhatsApp: +1 763 900 6776