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On Behalf of our Seller we submit this offer for your consideration

SOFT CORPORATE OFFER:

Dear Sirs

We Top Petroleum Inc with legal responsibility, hereby confirm that on behalf of our principal we are making this offer available with the following terms and conditions.

PRODUCTS AND QUANTITIES AVAILABLE

DIESEL D6 VIRGIN LOW POUR FUEL OIL

Monthly Quantity: Minimum 50,000,000 gallons - Maximum 500,000,000 gallons

Contract Duration: 1 Trial + 12 Months

Incoterms: FOB (On special Request) & CIF

JET FUEL JET-A1/TS-1

Monthly Quantity: Minimum 1,000,000 Barrels - Maximum 2,000,000 Barrels Contract

Duration: 1 Trial + 12 Months

Incoterms: FOB (Rotterdam/ Houston), CIF & TTO

ULTRA LOW SULPHUR DIESEL FUEL EN590

Monthly Quantity: Minimum 50,000 MT - Maximum 500,000 MT

Contract Duration: 1 Trial + 12 Months

Incoterms: FOB (Rotterdam/ Houston), CIF & TTO

AUTOMOTIVE GAS OIL (AGO)

Monthly Quantity: Minimum 100,000 MT - Maximum 300,000 MT Contract Duration: 1 Trial + 12 Months

Incoterms: FOB (Rotterdam), CIF & TTO

LIQUEFIED PETROLEUM GAS AND LIQUEFIED NATURAL GAS

Monthly Quantity: Minimum 100,000 MT - Maximum 300,000 MT Contract Duration: 1 Trial + 12 Months

Incoterms: CIF

GASOLINE RON95 OCTANE Monthly Quantity: Minimum 100,000 MT– Maximum 300,000 MT

Contract Duration: 1 Trial + 12 Months

Incoterms: FOB (On special Request) & CIF

GASOLINE RON93 OCTANE Monthly Quantity: Minimum 1,000,000 BBLs – Maximum 3,000,000 BBLs Contract Duration: 1 Trial + 12 Months Incoterms: FOB (On special Request) & CIF

1. FOB PROCEDURE TANK TO TANK

1) Buyer issue ICPO containing the seller's working procedure and banking details along with buyer's

nominated TSA, company registration certificate

2) Seller issues commercial invoice of the product in tanks at the port, buyer sign and return commercial

invoice along with an acceptance letter.

3) Seller issue appointment letter for seller representative to present a fresh SGS Report of less than 24

hours to Buyers and buyers logistics for proper verification at the buyers Tank Terminal upon

successful SGS verification seller inspect buyers Tank for injections (**TSR Required in this step**)

4) Upon confirmation of successful verification of SGS Report by Buyer company and buyers Tank Farm

Company, Seller issue

a) IPA signed by buyers and buyers Tank Farm

b) Authorization to sell and collect

c) commitment to supply

d) Statement of availabilities of product

5) Upon confirmation of the signed INJECTION PERMISSION AGREEMENT seller Issue to buyers

a) Fresh SGS report of less than 24 hours on buyer's company name

b) Q&Q Report. And Injection Report.

c) Authorization to verify physically the product in sellers' tank (ATV)

d) Tank Storage receipt TSR

6) Buyer conducts Dip test on the product in seller Tank and makes the payment for the total value of

product via MT103-TT to enable the injection process into their Nominated tanks

7) 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.

2. DIP & PAY TRANSACTION PROCEDURES FOB:

- 1) Buyer confirms FCO/SCO and issues ICPO/TSA
- 2) Seller issues commercial invoice (CI) for the available quantity in the seller's storage tank. The Buyer signs CI and returns the CI to the Seller with the signed tank storage agreement (TSA) for Seller's approval.
- 3) Seller issues the following PPOP documents to the Buyer: Authorization to Physically Verify Product (ATV) to be endorsed by all Parties. **(TSR Required in this step)**
Authorization to Sell & Collect (ATSC).
Product Authentication Certificate.
- 4) Seller provides Fresh SGS Report, Tank Storage Receipt and opens communication with SGS office & Storage provider for immediate Dip Test of the product.
- 5) Buyer books the SGS to conduct a Dip Test in the end seller's storage tank, and the Buyer pays SGS from his account for all the SGS charges for inspection and provides Q&Q reports in full. The Buyer will provide a copy of the Q&Q reports to the Seller free of charge. The Buyer provides tank details to the end Seller after performing Dip Test by SGS on his account, and then the Seller injection commences to the buyer's tank.
- 6) Within 24 hours, the Buyer makes a 100% TT wire transfer payment to the End Seller, and the End Seller changes the title of ownership to the Buyer while receiving the total amount.
- 7) Seller pays all Seller's side intermediaries involved in the transaction, and subsequently monthly shipment continues as per terms and conditions of the Commercial Invoice, and extension of the transaction by issuing twelve (12) months contract to the Buyer for proceeding.

3. TERMS AND CONDITIONS FOB TANK TO VESSEL

- 1) Upon acceptance of seller's offer, buyer issues purchase order [ICPO], Passport copy, License and CPA
- 2) Upon acceptance of buyer ICPO seller issues commercial invoice for buyer's review and signing of the trail lift order for the awarded allocation
- 3) Buyer and seller sign contract with a pipeline injection company to make payment for injection of product from seller tank to buyer vessel
- 4) SELLER sends the below Proof of Product (PPOP) documents to Buyer:

Commitment to Supply

Certificate of Origin

Authorization to Sell and Collect (ATSC)

Product Passport,

Upon receipt of PPOP documents and confirmation, Buyer and seller Jointly pay for the Product Pipeline Injection.

5) Seller issues the POP documents as shown below; Dip Test Authorization [DTA]

Fresh SGS Report

Q&Q Report

Ullage Report

Tank Storage Receipt

Tank Injection Report

Authorization to Verify

6) Seller commences injection to buyer Vessel, Buyer inspects by SGS.

7) Seller issues document to all intermediaries involved in the transaction and to seller/buyer. Endorsed NCNDA/IMFPA.

8) Buyer makes payment for the product via MT103 after completed injection and receiving copy of bill of lading and seller transfers title ownership to buyer and sign yearly contract delivery.

9) Seller within seventy-two (72) hours pays commissions to all intermediaries involved in the transaction as agreed

4. TERMS AND CONDITIONS FOB ESCROW

1. Buyer issues ICPO, company information sheet, copy of Buyer's representative's passport, and Charter Party Agreement (CPA) to Seller
2. Seller issues Commercial Invoice (CI). BUYER signs the CI.
3. Seller issues Escrow Agreement providing for Buyer to place into escrow the funds required to extend and take over Seller's tank storage for the days required for Injection /Inspection of Products. Escrow account will be held at a major international law firm or financial institution in the USA, UK, ASIA as allocated by the Seller Company.
4. Buyer and Seller Sign Escrow Agreement.
5. Buyer deposits funds in Escrow Account Equivalent to the amount payable for min 5 days TSR.
6. Upon confirmation that Buyer's funds have been deposited into Escrow Account, Seller sends the following Proof of Product (POP) documents to Buyer:
 - Commitment to Supply
 - Certificate of Origin
 - Authorization to Sell and Collect (ATSC)
 - Authorization to Verify (ATV) Physically
 - Tank Storage Receipt (TSR)
 - Injection Report
 - Quality Certificate (Product Passport)
 - Fresh SGS Analysis Report (not older than 48 hours)

Unconditional Dip Test Authorization (UDTA)

7. Within 48 hours (two business days), and upon successful verification by BUYER of the above POP documents, funds in the Escrow Account are released, and Seller's Tank Storage Provider issues a 5day TSR in Buyer's name.
8. Buyer conducts a Dip Test in tanks in seller's tank.
9. Upon confirmation that Dip Test results match product specifications, Seller injects fuel into Buyer's nominated vessel and sends the injection report to Buyer.
10. Upon confirmation of the injection report, Buyer sends payment for the full value of the injected product by MT103 to the Seller's named bank account.
11. Upon receipt of payment, Seller transfers Ownership Title to Buyer, and immediately, Seller should pay Commission as per NCNDA/IMFPA
12. SELLER issues a 12-month Sales and Purchase Agreement (SPA). SPA requires non-transferable, revolving SBLC/IRDLC for the value of each monthly quantity, and that the Buyer pay after Dip Test by MT 103 wire transfer for each monthly quantity. Monthly deliveries continue per SPA and commission as per NCNDA/IMFPA

5.TERMS AND CONDITIONS TANKER TAKE OVER (TTO)

1. Buyer issues official ICPO containing the seller's working procedure and banking details, company registration Certificate
2. Seller issues Memorandum of understanding (MOU) to the buyer for endorsement,
3. Buyer review and Endorse MOU
4. Upon the receipt of the countersigned MOU from the buyer, Seller issues the listed documents below:
 - Copy of Certificate of Origin
 - Copy of Product Passport (Analysis Result)
 - Copy of Ullage Report
 - Copy of Cargo Manifest
 - Copy of Bill of Lading
 - Copy of Vessel's Q88
 - Copy of N.O.R (Notice of Readiness) of Vessel.
5. Buyer issues an official letter with details of destination port/Buyer's Tank Storage coordinates OPL STS and confirm readiness to receive the pregnant vessel at the discharge port. Buyer requests for ETA Estimated Time of Arrival, to Buyer and upon receipt of ETA, Buyer responds, the vessel commences voyage to Buyer's destination port/Buyer coordinates OPL STS.
6. Buyer deposits \$ 500,000 USD for the vessel rerouting cost directly to the shipping company before the vessel captain can be instructed to sail the vessel directly to the destination port
7. Buyer confirms the documents of the goods and within 48hrs sends payment to the Seller.
8. Upon Seller receipt of the payment seller instructs the vessel captain to sail the vessel to buyer's destination port and change the products Title and shipping documents to the

buyer company name and issues all new ownership documents to Buyer Company inclusive of reversed Bill of Lading (importer/consignee) within 24 hours.

9.Seller then arranges for the Vessel to be directed to the buyers upon arrival of the vessel at buyer's discharge Port, Seller issues an Authorization for the buyer's representatives and inspection team to board the Vessel and conduct Q&Q Inspection.

10.Upon arrival of the product at the buyer's destination port, buyer conducts CIQ on the product and releases the remaining balance of the cargo via MT103 after satisfaction of CIQ result.

6. WORKING TERMS AND CONDITIONS COST, INSURANCE, AND FREIGHT (CIF) ASWP

1.Buyer issue ICPO containing the seller's working procedure and banking details along with their Official buyer's, company registration certificate and Corporate Profile (CP),

2.Seller sends Sales and Purchase Agreement (SPA) to Buyer for complete review and Endorsement

3.Upon Complete review, buyer fully sign and stamp the SPA and return to Seller

4.Seller legalizes and registers the contracts with the appropriate Authorities of the ministry of energy and Issues Partial Proof of Product (PPOP) Documentation to the buyer as stated:

a.Product Passport

b.Certificate of Product Origin

c.Statement of Availability of Product from Ministry of Energy

d.Company Profile/KYC

e.Company Registration Certificate

f.Commitment Letter to Supply

5.Seller Company appoints a tested/reliable shipping, Seller and end buyer will sign the Charter Party Agreement (CPA) together with the Shipping and Logistic Company (A three parties CPA).

6.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. (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)

7.Seller Company releases copies of POP and Shipping documents to buyer Company Copy of the Charter Party Agreement to transport the product to discharge port. Copy of Shipping Schedule Document.

a. Product Analysis Report. Certificate of Origin.

b. Bill of Lading Tank Receipt. Vessel Q88.

c. SGS Report. Certificate of Product.

8. Upon Confirmation of POP by Buyer, Seller alert buyer on shipment ordered graphic/schedule accompanied with the submission of nominated vessel details to the buyer. Buyer issues an official letter with details of destination port/Buyer's Tank Storage coordinates OPL STS and confirm readiness to receive the pregnant vessel at the discharge port. Buyer requests for Notice of Readiness, vessel to master releases NOR and ETA to Buyer and upon receipt of NOR and ETA, Buyer responds, the vessel commences voyage to Buyer's destination port/Buyer coordinates OPL STS.

9. Seller commences shipping product and releases the listed shipping documents to buyer.

10. Vessel arrives at the maritime location of the buyer. buyer's vessel also meets the seller's vessel at the agreed location for trans-loading and unloading to commence.

11. Upon successful product confirmation against the SGS/CIQ report of quality and quantity at the destination port, the buyer makes payment by mt103.

12. Seller within seventy-two (72) hours, the seller pays commissions to the seller side and the buyer pays buyer side intermediaries involved in the transaction

DOCUMENTATION

- Invoice in 1 original + 2 copies
- Certificate of Origin from Chamber of Commerce.
- Full set of Bill of Lading (B/L) 3 originals +3 copies, marked freight prepaid.
- Clean on-board B/L to be signed either by master of vessel or agent of vessel at port of loading.
- Certificate of weight, quality and analysis - by SGS at time of loading.
insurance policy to cover 110% value of the goods

7. ESCROW TERMS AND CONDITIONS COST, INSURANCE, AND FREIGHT (CIF) ASWP

1. Buyers issues irrevocable corporate purchase order (ICPO) addressed to the seller along with company profile and buyer passport.
2. Seller issues the draft spa for buyer's review and signing seller issues the draft spa for buyer's review and signing, upon signing of spa, seller appoints a third- party escrow service where both parties make a refundable 5% escrow deposit as a performance bond against any party that fails to perform their contractual obligation.
3. Upon the receipt and confirmation of the escrow deposit by both parties, seller legalizes and registers the contracts with the insurance company and notarizes them with the appropriate authorities of the ministry of energy along with the below PPOP document and an official invitation letter for the buyer to visit and inspect product. Product quality passport quality certificate.
Certificate of product origin.

Product availability

Proforma invoice for the liftable quantity

Registered & legalized contract with allocation

Commitment letter to supply the product.

4. Upon Confirmation of PPOP by Buyer, Seller charters shipping/logistic company and alert buyer on shipment ordered graphic/schedule accompanied with the submission of nominated vessel details to the buyer. Buyer issues an official letter with details of destination port/Buyer's Tank Storage coordinates OPL STS and confirm readiness to receive the pregnant vessel at the discharge port. Buyer requests for Notice of Readiness, vessel to master releases NOR and ETA to Buyer and upon receipt of NOR and ETA, Buyer responds, the vessel commences voyage to Buyer's destination port/Buyer coordinates OPL STS.

5. Seller commences loading and shipping product and releases the listed shipping documents to buyer, escrow release the 5% back to both parties as proposed.

6. Vessel arrives at the maritime location of the buyer. buyer's vessel also meets the seller's vessel at the agreed location for trans-loading and unloading to commence.

7. Upon successful product confirmation against the SGS/CIQ report of quality and quantity at the destination port, the buyer makes payment by mt103.

8. Seller within seventy-two (72) hours, the seller pays commissions to the seller side and the buyer pays buyer side intermediaries involved in the transaction

Respectfully

Tony Tanner

Tony Tanner
President