

SOFT CORPORATE OFFER

To: End Buyer

We **Gas F. Trading** hereby states and represents that it is our corporate intention to sell commodity **Sulphur** in the quantity and for the price as specified in the Terms and Conditions stated below. This representation is made with full corporate authority and responsibility:

COMMODITY: Sulphur

ORIGIN: Poland and Ukraine, non-sanction country

SPECIFICATIONS: Sulphur Standard Specification

QUANTITY: Monthly 50.000 MT

Contract: 1 year (12 * 50,000 MT = 600,000 MT). Extension possible.

PACKAGING: Bulk, 1000kg Big bags

DELIVERY SIZE: 50.000 MT +/- 5% (One vessel)

DELIVERY SCHEDULE: Delivery schedule in the SPA

MODE OF PAYMENT: REGULAR S.P.A. RDLC MT700 / SBLC MT760 for 1 months Value for 12 months +1 day with one year extension, MT103/202

Price: 430 USD

UNLOADING SEA PORT: Buyer destination

DISCHARGE RATE: TBD

INSPECTION: SGS, BV or Similar Organization

DOCUMENTS: FOR RELEASE PAYMENT ON DELIVERY TO VESSEL: T.B.A. at S.P.A.

TRANSACTION PROCEDURE (CIF):

1. The Buyer issue LOI with CIS
2. The Seller issue SCO with CIS
3. The Buyer issue ICPO/POF (bank Statement print screen with the attorney attestation letter or sign and stamp by CEO to our CEO only).
4. The Seller issues a Sales and Purchase Agreement (SPA) to the Buyer, and both parties sign and lodge it with their banks.
5. The Buyer's bank provides a Pre-advice SWIFT MT705 together with an RWA MT799 (that covers the SBLC) to the Seller's Bank.
6. The Seller's bank responds with a 2% Performance Bank Guarantee (PBG) of the SBLC monthly value.
7. Within five (5) banking days, the Buyer's bank issues the SBLC via SWIFT MT760 service from a Top 50 EU/US Bank or a true Top 25 corresponding EU bank to the Seller's bank account.

8. The Seller loads the first shipment of 50,000 MT, providing the following documents to the Buyer within 5-15 working days:
 - **Commitment to Supply**
 - **Certificate of Origin**
 - **Seller's Certificate of Incorporation**
 - **Q88 (Vessel Questionnaire 88) and other shipping documents**
 - **Bill of Lading**
 - **SGS Report at Loading Port**
 - **Copies of Charter Party Agreement(s) for product transfer to the discharge port**
 - **Notice of Readiness (NOR) / Estimated Time of Arrival (ETA)**
9. Upon confirmation that the SGS test results match product specifications from the Buyer. Vessel will sail to the Buyer's discharge port. Upon vessel arrival at discharge port, Seller will engage an Independent Inspector such as SGS or similar to issue a test report within forty-eight (48) hours following the Vessel's Notice of Readiness (NOR) at the discharge Port., The Seller sends the Test Report to the Buyer.
10. After the Buyer receives the test result, the Buyer transfers the full payment for the product via MT103/202 in 24 hours to the Seller's designated bank account.
11. After receiving the payment, the Seller transfers ownership title to the Buyer, and the unloading of the vessel starts.
12. The next shipment will occur as per the contract.

Buyer's Commitment and Acceptance Statement

We,, the undersigned Buyer, hereby confirm full acceptance of the stated procedure and agreed price and affirm our readiness and commitment to proceed accordingly by issuing an Irrevocable Corporate Purchase Order (ICPO) with Proof of Funds (POF) bank statement with CEO signature or via SWIFT MT799, or an MT705 Pre-Advice for an RDLC, or an MT799 Pre-Advice for an SBLC, followed by the issuance of a Documentary Letter of Credit (DLC) or Standby Letter of Credit (SBLC) from a Top 25 international bank in strict compliance with the agreed terms.

Mr/ Mrs

..... Company

Ceo - Signature and stamp

Date: 13/04/2026