

REGULATIONS FOR ACCEPTING REQUESTS FOR OIL PRODUCTS PURCHASE

1. General Provisions

These **Regulations for Accepting Requests for Oil Products Purchase** (hereinafter the Regulations) establish the procedure and terms of accepting by PETROSUN LLP (hereinafter the Partnership) of Requests for Oil Products Purchase from potential buyers, qualification requirements for buyers, and procedure for the conclusion of Contracts for Oil Products Sale and Purchase at the domestic market of the Republic of Kazakhstan.

1.1. The goals of these Regulations are as follows:

- streamline the processes of sending and accepting Requests for Purchase;
- establish qualification requirements for potential buyers;
- prevent violations of the existing laws of the Republic of Kazakhstan;

1.2. These Regulations have been developed subject to the requirements of:

- Law of the Republic of Kazakhstan “On State Regulation of Some Oil Product Types Production and Turnover” (hereinafter the Law);
- Entrepreneurship Code of the Republic of Kazakhstan;
- Law of the Republic of Kazakhstan “On the Regulation of Trading Activities”;
- Rules of Equal Access to the Key Capacity approved by Order of the Chairman of the Agency for Protection and Development of Competition of the Republic of Kazakhstan No.15 dated June 13, 2022;
- Charter of the Partnership;
- other acts of the Partnership.

1.3. Under oil products shall be understood gasoline and diesel fuel being sold.

2. Procedure for Accepting Requests for Oil Products Purchase

2.1. The Partnership sells oil products (gasoline, jet fuel and diesel fuel) produced at the following refineries: PetroKazakhstan Oil Products LLP, Pavlodar Petrochemical Plant LLP, Atyrau Oil Refinery LLP, and also imported oil products and oil products produced outside the Republic of Kazakhstan.

2.2. The sale of oil products shall be carried out in compliance with the following principles:

- equal access and equal (non-discriminatory) terms of transactions for all counteragents in accordance with the existing laws;
- the pricing procedure common for all counterparties;
- transparency of the activities;
- compliance with the Law requirements.

Requests for Oil Products Purchase (hereinafter the Requests), specifying a delivery basis INCOTERMS 2020, the current delivery period, names of departure stations, names of destination

stations, regions of supply, type of transportation and purpose of the purchase, as well as nomenclature and volume of oil products shall be sent by buyers to the following email addresses:

pkop@petrosun.kz PetroKazakhstan Oil Products LLP,

pnhz@petrosun.kz Pavlodar Petrochemical Plant LLP

anpz@petrosun.kz Atyrau Oil Refinery LLP

2.3. A Request for Purchase shall be sent according to the form posted on official Company website <https://petrosun.kz/ru.php#ForBuyers> and contain full information in accordance with the form (where applicable). The form of the Request for Purchase shall also provide for submission by the Owner of service stations or Owner of oil bases and/or tanks, who filed the Request for Purchase, data on retail sales (spills) of respective Owners of service stations who filed such Request for Purchase, or Owner of oil bases and/or tanks, data on his/her retail sales (spills) of respective Owners of service stations for the last 12 months or for the whole period of their retail sale if it is less than 12 months, confirmed by copies of respective declarations to the State Revenue Committee of the Ministry of Finance of the RoK. In sale by the Owner of service stations of several grades of gasoline, the data on his/her retail sales (spills) shall be provided broken down by each grade. The Company assumes that the information provided by the Owner of service stations or the Owner of oil bases and/or tanks on breakdown of gasoline sales volumes (spills) for each brand is reliable, relevant and complete.

2.4. Days and time of Requests acceptance:

- from the 1st to the 20th day of the month preceding a month of delivery;
- requests received after the 20th day of the current month shall be considered in the next month, except for the cases of availability of free volume.

Acceptance time: from 9:00 a.m. till 5:00 p.m.

2.5. The minimum and multiple norm of the sales volume for conclusion of a contract must be the wagon norm.

The minimum norm of the volume of the Request for Purchase from oil bases shall be no less than 4 tons.

2.6. In case of a change in the Oil Products Supply Plan approved by the authorized body in the field of production of petroleum products, the contractual volumes of oil products shall be adjusted.

2.7. In oil products domestic sales, in compliance with the requirements of the Law and also in order to avoid the occurrence of social tension and ensure uninterrupted supply, the Partnership as a matter of urgency shall satisfy: the clients (hereinafter the Operators) appointed by the RoK executive bodies based on the Supply Plans approved by the Ministry of Energy of RoK (*no requests are required to be submitted from this category of clients*).

1) Agricultural producers on the terms and in the procedure established by Article 24 of the Law;

2) Heat supply organizations;

2.7. Sending Requests and conclusion of Contracts for Sale and Purchase shall mean unconditional acceptance of and adherence of the parties to the transaction to the Standard Terms of Sale.

2.8. Contracts for Oil Products Sale and Purchase (hereinafter the Contracts) shall be concluded by the Partnership with potential buyers who meet the qualification requirements provided for by Section 3 of these Regulations, if there are economic and technological capabilities of supplying oil products due to, among other things, volumes of production of oil products by the refineries, the need to comply with

the frequency and uniformity of shipments from the refineries, and taking into account the break-even and the availability of logistical conditions for shipment of oil products.

2.9. The Contracts provide for a delivery basis, quantity and assortment of oil products, terms of delivery and payment, terms of oil products transportation. All other terms of oil products sale and purchase transactions shall be subject to the Standard Terms of Sale posted on the Partnership's official website.

The possibility of delivery is determined by volumes of production of oil products by the refineries, the need to comply with the frequency and uniformity of shipments from the refineries, and taking into account the current logistical capabilities and other conditions. The requirement to comply with the frequency of oil products shipments from the refineries is caused by the risk of overstocking of storage tanks and, accordingly, production shutdown.

3. Requirements for Potential Buyers

3.1. Any legal entity or individual entrepreneur that has passed registration and verification for compliance with the qualification requirements established by these Regulations may become a buyer of the Partnership.

3.2. The Contracts shall be concluded on equal and non-discriminatory terms with counteragents who comply with the following qualification requirements:

for buyers – legal entities, shall be registered as a legal entity in the established procedure in accordance with the norms of applicable law;

for buyers – individuals, shall be registered as an individual entrepreneur in accordance with the norms of applicable law.

For buyers - legal entities and individuals, shall be registered as a taxpayer carrying out individual types of activities (in sale of oil products: gasoline, diesel fuel);

Full correspondence of the legal address on the E-GOV portal and in the Taxpayer's Webroom system;

Absence of legal proceedings related to the risk of bankruptcy;

If the Buyer is a resident of the Republic of Kazakhstan, it must be absent in the list of persons in relation to whom there is a court judgement declaring them bankrupt and persons in relation to whom the bankruptcy procedure has been completed (Web resource: <http://kgd.gov.kz/ru/content/spiski-nesostoyatelnyh-dolzchnikov-0>). Otherwise, the Buyer must submit documents stating that liquidation of the Buyer was not carried out and documents on absence of a court judgement declaring the Buyer a bankrupt issued by the relevant authorities.

If the Buyer is a resident of the Republic of Kazakhstan, it must be absent in the list of persons declared inactive and fake companies (Web resource: <http://kgd.gov.kz/ru/content/spisok-nalogoplatelshchikov-priznannyh-bezdeystvuyushchimi> and <http://kgd.gov.kz/ru/content/spisok-nalogoplatelshchikov-snyatyh-s-registracionnogo-ucheta-v-kachestve-platelshchikov-1>). Otherwise, the Buyer must submit documents stating that the Buyer's activity was not suspended on the day of submitting an offer to participate in the Selection issued by the relevant authorities.

3.3. To conclude the Contract with the Partnership, a buyer shall be requested the following documents:

List of documents required to conclude the Contract for legal entities:

- copy of the Charter;
- certificate on the registered legal entity from the egov.kz portal (as of the current date);
- copy of the document certifying the identity of the Buyer's CEO;
- copy of the Order and Resolution on appointment of the Buyer's CEO;
- copy of the power of attorney for the person authorized to sign contracts, the Resolution on appointment of the CEO, or other document confirming the authority of the person signing the power of attorney or contracts;
- copy of the VAT registration certificate (if any);
- copy of the bank certificate specifying the bank details;
- relevant and current contact telephone numbers, email address of the Buyer;
- data on the actual address of a legal entity if it differs from the legal address;
- form "Registration Data of the Taxpayer" from the "Taxpayer's Webroom" system.
- confirmation of the presence of taxable objects on the register (related to taxation) by individual types of activity, except for final consumers.
- certificate of the absence (presence) of debt, which is recorded in the state revenue authorities, obtained through the egov.kz portal;
- ID of the Buyer's Virtual Delivery Warehouse/storehouse, name of the Buyer's Virtual Delivery Warehouse/storehouse;
- an extract certified by the Buyer from the "Taxpayer's Webroom" software of the State Revenue Committee of the RoK Ministry of Finance on the number of service stations and/or other confirmation of the Buyer's ownership of a service station (for Owners of service stations);
- an extract certified by the Buyer from the "Taxpayer's Webroom" software of the State Revenue Committee of the RoK Ministry of Finance and/or other confirmation of the Buyer's ownership of an oil base(s) and/or tank(s) for oil products storage (for Owners of oil bases and/or tanks);
- an extract certified by the Buyer from the analytical register of wholesale suppliers posted on the portal of the Authorized Body confirming the presence of the Buyer in this register (for Owners of oil bases and/or tanks);
- declaration with data on retail sales (spills).

List of documents required to conclude the Contract for Oil Products Sale and Purchase for individual entrepreneurs:

- copy of the certificate of an individual entrepreneur;
- copy of the Identity Card or passport of an individual entrepreneur;
- copy of the VAT registration certificate (if any);
- copy of the bank certificate of account availability;

- contact telephone numbers, email address of an individual entrepreneur;
- form “Registration Data of the Taxpayer” from the “Taxpayer’s Webroom” system.
- confirmation of the presence of taxable objects on the register (related to taxation) by individual types of activity, except for final consumers;
- ID of the Buyer’s Virtual Delivery Warehouse/storehouse, name of the Buyer’s Virtual Delivery Warehouse/storehouse;
- certificate of the absence (presence) of debt, which is recorded in the state revenue authorities, obtained through the egov.kz portal;
- an extract certified by the Buyer from the “Taxpayer's Webroom” software of the State Revenue Committee of the RoK Ministry of Finance on the number of service stations and/or other confirmation of the Buyer's ownership of a service station (for Owners of service stations);
- an extract certified by the Buyer from the “Taxpayer's Webroom” software of the State Revenue Committee of the RoK Ministry of Finance and/or other confirmation of the Buyer's ownership of an oil base(s) and/or tank(s) for oil products storage (for Owners of oil bases and/or tanks);
- an extract certified by the Buyer from the analytical register of wholesale suppliers posted on the portal of the Authorized Body confirming the presence of the Buyer in this register (for Owners of oil bases and/or tanks);
- declaration with data on retail sales (spills).