


00969

OCT 13, 2025

SDA/SSLA/ BCA Contract Agreement

Project Contact Initiation Date:	Sept 5, 2025
Project Approval Date:	Sept 26, 2025
Development Commencement Date:	October 10, 2025
Development Period:	1 month
Testing Period:	5 days (Nov 12 – Nov 17, 2025)
Provisioning Period:	3 days (Nov 15 – Nov 18, 2025)
Project Duration:	1 month – 2 weeks
Project Go-Live	18 November 2025
Project Use Duration	18 November 2025 - onwards
Project Pay Date	
First Phase Closure	Nov 30, 2025
Schedule of Agreements	Nov 30, 2025
Next Phase Dev Commencement	Non-Phased

Project Summary Milestone	Dates
PIIS B2G MBES Project	Sept 2025
Project Initiation	Sept 2025
Project Scoping	Oct 2025
Project Planning	Oct 2025
Project Approval	Oct 2025
B2G MBES Development	Oct 2025
B2G MBES Testing	expected
MBES Provisioning for Named Client	upcoming
MBES Testing & Go Live	upcoming
Project Post-Lunch Monitoring	upcoming
B2G MBES Project Close-out (Phase1)	upcoming
License Renewal 2025/2026 & Pmnt.	upcoming
SDA/SLA/CBA Agreements	

Table 1.0

This document, containing software development agreement, service level agreement, billing contract agreement collectively called contract agreement between PIIS NG (representing DEVELOPER and services provider) and Client (representing the service recipient entities (Named Client) is in furtherance of the submission of previous documents: "the project cost, invoice and cost analysis document" in pursuant to the completion, test and sixty (30) days MBES of the B2G MBES software developed by PIIS Solution UK (developer) on behalf of PIIS Nigeria service recipients (Named Client) based on approval on exhibit 1, page 16, section (d) of the approved B2G MBES Application/Service Provision II. This document seeks to deliver on the project "The MBES B2G MBES Application/Service Provision II + Named Client Ownership" as approved on the 26th September 2025, PIIS further engages to train Named Clients' in-house team on ERP to B2G MBES application usage and functionalities, compliance and support to reflect Named Client's total ownership as a prepaid service. Using a combination of MBES and Enterprise AWS Cloud app products.

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Software Development Agreement
Support Service Level Agreement
Billing Contract Agreement
Exhibits

SUPPORT SERVICE LEVEL AGREEMENT

SERVICE LEVEL AGREEMENT (SLA)

Between
PIIS Nigeria Limited (“Service Provider”)
and

Named Client or Taxpayer Organization Name

1. Purpose

This Service Level Agreement (SLA) defines the terms, responsibilities, performance standards, and service quality commitments governing the provision of FIRS MBS e-Invoicing Integration and Support Services by PIIS Nigeria Limited to the Client.

The purpose of this SLA is to ensure that all e-invoicing solutions provided by PIIS Nigeria Limited are secure, reliable, and compliant with the Federal Inland Revenue Service (FIRS) MBS e-Invoice standards.

2. Scope of Services

PIIS Nigeria Limited shall provide the following core services to the Client:

1. System Integration Services – Seamless integration of the Client’s accounting system or ERP with the (B2G MBES) FIRS MBS e-Invoicing system.
2. e-Invoice Generation and IRN Issuance – Enable automatic generation of e-invoices and the issuance of Invoice Reference Numbers (IRNs) for authentication and compliance.
3. Data Synchronization – Ensure reliable and real-time or scheduled synchronization of invoicing data between the Client’s system and FIRS.
4. Support and Maintenance – Provide technical assistance, troubleshooting, and system updates as required.
5. Documentation and Training – Supply user guides, FAQs, and training materials to support system adoption.

3. Service Availability

Service Metric	Target Level	Details
System Uptime	99.5% monthly uptime	Ensures continuous availability of the B2G MBES e-Invoicing integration platform.
Scheduled Maintenance	≤ 4 hours/month	Advance notification of at least 24 hours prior to maintenance.
Unscheduled Downtime	≤ 1% monthly	Only permitted for critical updates or force majeure events.

4. Response and Resolution Times

Severity Level	Description	Response Time	Resolution Time
Critical (P1)	System outage or e-Invoice transmission failure	30 minutes	Within 4 hours
High (P2)	Delayed IRN generation, integration lag, or data mismatch	1 hour	Within 8 hours
Medium (P3)	Functional error or interface glitch or APP connectivity downtime.	4 hours	Within 24 hours
Low (P4)	Minor ERP connectivity issues, invoice output errors or UI or documentation issues	8 hours	Within 48 hours

5. Security and Data Protection

PIIS Nigeria Limited shall implement and maintain robust security controls in compliance with:

- FIRS MBS e-Invoicing Security Standards
- Nigeria Data Protection Act (NDPA) 2023
- AWS & ZOHO ISO/IEC 27001 Information Security Management Standards

Major security measures include:

- Data encryption at rest and in transit (AES-256, TLS 1.2 or higher).
- Multi-factor authentication for administrative access to our application portals
- Role-based access controls for users.
- Audit logging and traceability of all invoice transactions.
- Secure cloud hosting (e.g., AWS, Azure) with data redundancy and disaster recovery.

6. Responsibilities

PIIS Nigeria Limited (Service Provider)

- Provide, maintain, and support the B2G MBES e-Invoicing integration system.
- Ensure compliance with FIRS MBS specifications and updates.
- Provide user manuals, technical documentation, and support training.
- Maintain confidentiality and security of all client data.
- Offer timely software patches and updates.

Named Client (Taxpayer Organization)

- Provide accurate business, accounting, and taxpayer information required for configuration.
- Maintain internal connectivity between ERP/accounting system and B2G MBES API endpoints.
- Ensure that only authorized personnel manage invoice submission.
- Notify PIIS Nigeria Limited promptly of any observed anomalies or disruptions.

7. Backup and Data Recovery

- Daily backups shall be performed and securely stored in a redundant AWS cloud environment.
- Retention policy: Minimum of 30 days for operational data.
- In the event of a disaster, full restoration shall be completed within 6 hours of outage detection.

8. Performance Metrics and Reporting

PIIS Nigeria Limited shall monitor and report:

- Uptime statistics (monthly)
- Number of e-invoices processed
- Average IRN generation time
- Number of incidents and resolution performance
- Compliance audit logs (quarterly)

Reports shall be shared with the Client on a monthly or quarterly basis.

9. Service Review and Escalation

Service performance shall be reviewed quarterly.

Escalations shall follow the hierarchy below:

1. Level 1: Technical Support Desk
2. Level 2: Technical Account Manager
3. Level 3: PIIS Nigeria Limited-Service Director

10. Confidentiality

Both parties shall maintain strict confidentiality of all information exchanged during and after the term of this Agreement, except where disclosure is mandated by law or FIRS regulations.

11. Term and Termination

- The SLA remains valid for a period of 12 months from the Effective Date and shall automatically renew annually unless terminated by either party with 30 days' written notice.
- Either party may terminate the SLA in case of material breach, subject to prior written notice and a 10-day remediation window.

12. Compliance

The Service Provider agrees to comply with all FIRS guidelines under the MBS e-Invoicing Implementation Framework, including:

- Adherence to FIRS e-Invoicing XML/JSON data schema standards
- Compliance with digital signature and IRN validation processes
- Audit and traceability requirements

13. Liability

PIIS Nigeria Limited shall not be liable for indirect losses or damages resulting from:

- Client system misconfigurations
- FIRS service outages or API changes
- Force majeure events beyond reasonable control

14. Governing Law

This Agreement shall be governed and interpreted in accordance with the laws of the Federal Republic of Nigeria.

15. Signatures

PIIS NIGERIA LIMITED

CLIENT

SOFTWARE (APPLICATION/SERVICE) DEVELOPMENT AGREEMENT

This Software Development Agreement (this “Agreement”) is entered into as of (October 8, 2025) by and between PHIS NIGERIA (“Developer”), an enterprise SaaS provider and software development company, having a place of business at NO. 23B MARINE ROAD, APAPA LAGOS NIGERIA, and NAMED CLIENT (“Client”), having a place of business at CLIENT’S ADDRESS. Developer and Client are sometimes referred to in this Agreement individually as a “Party” and collectively as the “Parties.”

WHEREAS, Developer is engaged in the business of B2C/B2B ERP Solutions Provider, B2G Enterprise Data & API Platforms & Integration Services, Sales of Digital Transactions & Information Storage Solutions, Sales of ICT Products & Solutions for Business Digital Transformation, Sales of Financial & Accounting Transactions Reporting, Analytics & Training Solutions and Sale of OEM Cloud Products & Services; and

WHEREAS, Client wishes to engage Developer to deliver certain unique B2G capabilities for their business ERP system to generate and produce FIRS compliant e-invoice data per invoice transaction and to support a transparent e-invoice connectivity process to ensure their systems communicate effectively, reliably and continuously with the FIRS and regulatory systems in a compliant manner. (ERP) software developed and/or customized specifically for Client (the “B2G MBES”) and Developer is willing to accept the engagement to develop such Application and or service on the terms and subject to the conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth herein and intending to be legally bound, the Parties hereto agree as follows:

1. ENGAGEMENT OF DEVELOPER

1.1 Scope of Engagement. Subject to the terms and conditions of this Agreement, Client hereby retains the services of Developer to design, develop, and implement the Software in accordance with the approved development efforts described in Exhibit “1” (“*attached hereto and referenced on section 2, pg. 16 of the Recommendation & Actionable Insight Report*”) in line with specifications, requirements, and deliverables as contained in Exhibit “3” (“*attached hereto and referenced as B2G MBES Features & Functionalities Report*”) and the time schedule described in Exhibit “1” and Exhibit “2” as referenced “B2G MBES Work Breakdown Structure” (collectively, the “- **Enterprise Project (B2G MBES)**”). Developer may use employees and/or contractors capable of designing and implementing the Software. Client will cooperate with Developer’s reasonable requests for information necessary to accomplish the tasks and objectives for completion of the Project.

1.2 Engagement Terms. Developer elects to develop and implement the Application/Service in a “build-use- pay” contract basis as contained in (*Exhibit “1” pg. 17, section 1, of the Recommendation & Actionable Insight Report*). To this effect, the Developer elects to deploy her resources relevant to the cause of development and implementation of the **B2G MBES** within the

Client business environment for the purpose of delivering a functional and usable **Enterprise Project (B2G MBES)** either in part, in phase or in whole terms.

1.2a BUILD-USE-PAY

Developer elects that NO initial deposit is required to commence development of the **Enterprise Project (B2G MBES)** up to a point of usability as defined in the *Exhibit “2” as referenced “B2G MBES Work Breakdown Structure*.

1.2b SPECIFICATION

The Specification of the **Enterprise Project (B2G MBES)** is defined in “*Exhibit “3” as referenced in attached Exhibit “3” B2G MBES Full Features & Functionalities Report*”.

Schedule of Signatures by Parties

Please affix handwritten Signature, Party, Name & Date

PIIS NIGERIA LIMITED

CLIENT

CONTRACT BILLING AGREEMENT

Effective Date (“November 5, 2025”), Developer (“PIIS Nigeria”) and Client (“Named Client”), agree (this “Agreement”) as follows:

1. Services and Payment. Both parties agree to the undertake and complete considerations for services as contained in the attached document as referenced in “*Exhibit 11*” – *The cost information, cost analysis & invoice*”. Developer agrees to undertake and complete the Services (as defined in the Approved Development Effort Document) in accordance with and on the schedule specified as *per Exhibit “2” as referenced “B2G MBES Work Breakdown Structure”*.

1.2 Payment must be made by check or transfer payable to PII Solutions UK or PIIS Nigeria Limited entity as per given account name on the part/final invoice(s) presented in the domicile country of development or head quarter.

1.3 The first billing period (“November 18 2025 to November 17, 2026”) begins with the Effective Date and 11:59 p.m. the following anniversary date. Subsequent Billing Periods last one (1) year starting and ending on 11:59 p.m. of the anniversary date for the duration of the working Agreement.

1.4 Invoices will be issued at ten (10) days before the end of each billing period and due 30 days later (net 30 terms).

2. Termination. Either party may terminate the contract at any time through written request. The Client shall upon termination pay Developer all unpaid amounts due for Services completed prior to notice of termination.

3a. Client is fully authorized and empowered to enter into this Agreement.

3b. Client representative Mr. _____ is fully authorized and empowered to serve and shall serve as the point of contact for the Client to the Developer.

4. Late fees. Payments not received by the invoice due date shall be treated accordingly as agreed under section 5.2 of the software development.

7. Notice. All notices under this Agreement shall be in writing.

8. Miscellaneous. No changes or modifications or waivers to this Agreement will be effective unless in writing and signed by both parties.

EXHIBIT 15
Services & Fees

Services:

Reference to page 16, section (d) of the approved B2G MBES Application/Service Provision II, document 0049 dated September 26, 2025 "The MBES B2G MBES Application/Service Provision II + Named Client Ownership" as approve, whereas PIIS engages to fully design, develop, and implement Named Client enterprise business system within (0-6) weeks at a build-use-pay contract model. PIIS further engages to train Named Clients' in-house team on Application development, MBES, and license administration to reflect Named Client's total ownership as a prepaid service. Using a combination of MBES and Amazon Web Service Enterprise Cloud app products, PIIS engages to develop a fully functional, fully customized, and scalable set of Applications to manage Named Client's varius ERP invoices to FIRS MBS system "captured in the initial project scoping" into a single cohesive enterprise system called B2G MBES.

Term:

The term will continue until the first of the following to occur: services are completed or the Agreement is terminated under Section 4.

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Fees:

This contract is a "Build-Use-Pay" therefore a preliminary deposit payment of NGN 0.00 is required for commencement of work. The total fees for development shall be calculated based on a (seven pounds/hour) NGN 25,000.00 per hour software development rate at total hours of documentation, development, testing, installation & deployment as per resources engaged in development only. License costs, support cost, internal or external costs upon completion of each phase, part or entire project shall be calculated and billed separately. Payment of each bill shall be due upon receipt at the end of each phase of the project as described in the work breakdown structure.

Schedule of Signatures by Parties

Please affix handwritten Signature, Party, Name & Date

PIIS NIGERIA LIMITED

CLIENT