

TERMS AND CONDITIONS

FOR E-INVOICING SERVICES

1. ABOUT US

1.1 Company Details

SGS International Services SA (CHE-100.078.089) (we and us) is a company registered in Geneva, Switzerland and our registered office is at 1 Place des Alpes, 1201 Geneva, Switzerland. We operate the website

<https://webportal.edicomgroup.com/suppliers/sgs/registry.htm>

1.2 Contacting Us

To contact us, please email einvoicing.ng@sgs.com.

2. OUR CONTRACT WITH YOU

2.1 Our Contract

These terms and conditions (Terms) apply to govern the relationship between us in respect of the verification process carried out by us on behalf of the Central Bank of Nigeria (CBN) of your application to be considered for enrolment via the Enrolment Portal and, subject to approval, access to the e-Invoicing Platform operated by us, together with any invoices subsequently processed through the e-Invoicing Platform (Contract). They apply to the exclusion of any other terms that you seek to apply or incorporate, or which are implied by law, trade custom, practice or course of dealing.

2.2 Functions of the Enrolment and e-Invoicing Platform

The SGS enrolment and e-Invoicing Platform provide two functions for enrolled suppliers:

- The first is a supplier authentication function enabling cross-border suppliers to or from the Federal Republic of Nigeria to upload information to the Enrolment Portal for the purpose of entity authentication by SGS on behalf of CBN, and
- The second is to enable authenticated suppliers to use the e-Invoicing Platform to submit e-invoices for e-invoice authentication on behalf of CBN in respect of cross-border supplies made to or from the Federal Republic of Nigeria

2.3 Entire Agreement

The Contract is the entire agreement between you and us in relation to its subject matter. You acknowledge that you have not relied on any statement, promise or representation or assurance or warranty that is not set out in the Contract.

2.4 Language

These Terms and the Contract are made only in the English language.

3. SUPPLIER AUTHENTICATION

3.1 Making Your Supplier Authentication Application

Please follow the onscreen prompts on the Enrolment Portal to place your supplier authentication application. You may only submit a supplier authentication application using the process on the said Enrolment Portal. In submitting your supplier authentication application, you agree to be bound by these terms.

3.2 SGS Decision is Final

Due to the nature of the authentication process which involves complying with the requirements of Nigerian regulations and maintaining a uniform and consistent approach to the authentication process, the decision of SGS on the authentication application submitted by the supplier and as notified to the supplier is final. The decision will be notified to the supplier as "Pass" or "Fail". Reasons will not be given for decisions and SGS will not enter into communications with suppliers in relation to decisions.

3.3 Correcting Input Errors

Our authentication application process allows you to check and amend any errors before

submitting your supplier authentication application to us. Please check the supplier authentication application carefully before confirming it. You are responsible for ensuring that your supplier authentication application is complete and accurate. In case of material or good faith error in the application submitted, the Supplier may use the SGS email contact to request cancellation of its application. Cancellation is at the discretion of SGS. If approved, this will permit submission of a new application in the portal for no additional fee.

3.4 Acknowledging Receipt of Your Supplier Authentication Application

After you submit your supplier authentication application, you will receive an email from us acknowledging that we have received it, but please note that this does not mean that your application has been approved.

3.5 Notification of Approval

We will notify you whether your supplier authentication application has been approved or unapproved, by email. When your supplier authentication has been approved you will be authorized to submit e-invoices to the e-Invoicing Platform for e-invoice authentication as required by CBN.

3.6 If Your Application for Supplier Authentication Is Not Approved

If we are unable to approve your application for supplier authentication, we will inform you by email.

3.7 Application Fee Non-refundable

The application fee payable by you to us for the purpose of processing your application for supplier authentication is non-refundable. This is the case even if you decide to withdraw your application after it has been submitted and prior to the process having been completed by us.

3.8 Validity of Your Supplier Authentication

Your supplier authentication is valid for a period of 1 year and you will need to submit a new application before its expiry date.

4. OUR SERVICES

4.1 Descriptions and Illustrations

Any descriptions or illustrations on our site are published for the sole purpose of giving an approximate idea of the services described in them. They will not form part of the Terms or have any contractual force.

4.2 Changes to Specification

We reserve the right to amend the specification of the Services if we are required to do so by any applicable statutory or regulatory requirement, or requirement of CBN, or if the amendment will not materially affect the nature or quality of the Services.

4.3 Reasonable Care and Skill

We warrant to you that the Services will be provided using reasonable care and skill.

4.4 Time for Performance

We will use all reasonable endeavors to meet any performance dates, if any, notified to you, but any such dates are estimates only and failure to perform the Services by such dates will not give you the right to terminate the application.

5. YOUR OBLIGATIONS

5.1 Your Responsibilities

It is your responsibility to ensure that:

- The information and documents uploaded by you are complete and accurate
- You cooperate with us in all matters relating to the Services
- You provide us with such information and materials we may reasonably require in order to supply the Services, and ensure that such information is complete and accurate in all material respects
- You comply with all applicable laws, and
- You pay any SGS invoices for the Services in a timely manner

5.2 Data Accuracy

Without prejudice to any other provisions in this agreement, if any documentation or information uploaded as part of the authorization process is inaccurate or misleading in any way, SGS reserves the right to immediately withdraw any approvals and access to the e-Invoicing Platform.

5.3 Failure to Fulfill Obligations

If our ability to perform the Services is prevented or delayed by any failure by you to fulfill any obligation listed in clause 5.1 (Your Default):

- We will be entitled to suspend performance of the Services until you remedy Your Default, and to rely on Your Default to relieve us from the performance of the Services, in each case to the extent Your Default prevents or delays performance of the Services. In certain circumstances Your Default may entitle us to terminate the Services under clause 13 (Termination)
- We will not be responsible for any costs or losses you sustain or incur arising directly or indirectly from our failure or delay to perform the Services, and
- It will be your responsibility to reimburse us on written demand for any costs or losses we sustain or incur arising directly or indirectly from Your Default

6. CHARGES

6.1 Payment of Charges

In consideration of us providing the Services you must pay our charges (Charges) in accordance with this clause 6.

6.2 Invoice Process

Subsequent to submission of your application on the Enrolment Portal we will send to you via the email address provided by you

in your application an invoice for the SGS application processing charges. Payment of Charges on the invoice is due immediately and your application will not be processed, or access given to the e-Invoicing Platform until payment is received by SGS. Please note that these charges are non-refundable.

6.3 Prices

The Charges are the prices quoted on the Enrolment Portal at the time you submit your supplier authentication application or invoice authentication request.

6.4 Price Increases

We reserve the right to increase the charges such increase shall take effect 30 days after notification by our posting the same on our website.

6.5 Taxes

Our Charges are exclusive of any applicable taxes. Where taxes are payable in respect of some or all of the Services you must pay us such additional amounts in respect of those taxes, at the applicable rate, at the same time as you pay the Charges.

7. HOW TO PAY

7.1 Making Payment

Payment for the supplier authentication process should be made as part of the online application process using the e-Invoicing Platform and in advance of us processing your application. Applications for supplier

authentication will be automatically cancelled if payment is not received within 90 days of the date of the SGS invoice. We will take your payment on acceptance of your application. The supplier authentication fee is payable annually. The authentication will automatically lapse if a new application is not approved and the fee is not paid by the due date, the anniversary of first authorization.

7.2 Payment Scheduling

Payment for the e-invoice authentication service will be invoiced to you after you have uploaded 10 e-invoices onto the e-Invoicing Platform. In the event that less than 10 e-invoices are uploaded within a 12-month period, you will be invoiced on the anniversary of your enrolment for the number of e-invoices uploaded in the preceding 12 months.

7.3 Payment Method

Methods of payment will be indicated in the electronic invoice.

7.4 Payment in Full

We will send you an electronic invoice and this must be paid in full prior to processing your supplier authentication application.

8. COMPLAINTS

8.1 Contact for Complaints

If a problem arises, or you are dissatisfied with the Services, you can contact the following email address einvoicing.ng@sgs.com.

9. INTELLECTUAL PROPERTY RIGHTS

9.1 Ownership

All intellectual property rights in or arising out of or in connection with the Services (other than intellectual property rights in any materials provided by you) will be owned by us.

9.2 Terms of Use

You agree to SGS using any materials provided by you to us, for the term of the Contract, for the purpose of providing the Services to you.

10. HOW WE MAY USE YOUR PERSONAL INFORMATION

10.1 Use of Personal Information

We will use any personal information you provide to us to:

- Provide the Services
- Process your payment for the Services, and
- Inform you about similar services that we provide

10.2 Processing

We will process your personal information in accordance with our [Data Privacy Policy](#), the terms of which are incorporated into this Contract.

11. LIMITATION OF LIABILITY

11.1 Limitation of Liability

Nothing in these Terms limits any liability which cannot legally be limited, including liability for:

- Death or personal injury caused by negligence
- Fraud or fraudulent misrepresentation, and
- Breach of the terms implied by section 2 of the Supply of Goods and Services Act 1982 (title and quiet possession)

11.2 Exclusions

Subject to clause 11.1, we will not be liable to you, whether in contract, tort (including negligence), for breach of statutory duty, or otherwise, arising under or in connection with the Terms for:

- Loss of profits
- Loss of sales or business
- Loss of agreements or contracts
- Loss of anticipated savings
- Loss of use or corruption of software, data or information
- Loss of or damage to goodwill, and
- Any indirect or consequential loss

11.3 Limitations

Subject to clause 11.1, our total liability to you arising under or in connection with these Terms, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, will be limited to the Charges paid or its equivalent in other currency.

11.4 Supply of Goods and Services Act

In view of these commitments, the terms implied by sections 3, 4 and 5 of the Supply of Goods and Services Act 1982 are, to the

fullest extent permitted by law, excluded.

11.5 Making a Claim

Unless you notify us that you intend to make a claim in respect of an event within the notice period, we shall have no liability for that event. The notice period for an event shall start on the day on which you became, or ought reasonably to have become, aware of the event having occurred and shall expire six months from that date. The notice must be in writing and must identify the event and the grounds for the claim in reasonable detail.

11.6 Survival

This clause 11 will survive termination of the Contract.

12. CONFIDENTIALITY

12.1 Confidentiality

You undertake that you will not at any time, disclose to any person any confidential information concerning our business, affairs, customers, clients or suppliers, except as permitted by clause 12.2.

12.2 Disclosure of Confidential Information

You may disclose confidential information:

- To such of your respective employees, officers, representatives, subcontractors or advisers who need to know such information

for the purposes of exercising your rights or carrying out your obligations under these Terms. You will ensure that such employees, officers, representatives, subcontractors or advisers comply with this clause 12, and

- As may be required by law, a court of competent jurisdiction or any governmental or regulatory authority

13. TERMINATION, CONSEQUENCES OF TERMINATION AND SURVIVAL

13.1 Termination

Without limiting any of our other rights, we may terminate the performance of the Services with immediate effect by giving written notice to you if:

- You commit a material breach of any term of the Terms and (if such a breach is remediable) fail to remedy that breach within five days of you being notified in writing to do so
- You fail to pay any amount due on the due date for payment
- You take any step or action in connection with you entering administration, provisional liquidation or any composition or arrangement with your creditors (other than in relation to a solvent restructuring), being wound up (whether voluntarily or by order of the court, unless for the purpose of a solvent restructuring), having a receiver appointed to any of your assets or ceasing to carry on business or, if the step or action is taken in another jurisdiction, in connection with any analogous procedure in

the relevant jurisdiction, and

- You suspend, threaten to suspend, cease or threaten to cease to carry on all or a substantial part of your business

13.2 Consequences of Termination

On termination of the Contract you must return all of our Materials and any deliverables specified in your order which have not been fully paid for. Termination of the Contract will not affect your or our rights and remedies that have accrued as at termination.

13.3 Survival

Any provision of the Contract that expressly or by implication is intended to come into or continue in force on or after termination will remain in full force and effect.

14. EVENTS OUTSIDE OUR CONTROL

14.1 Liability

We will not be liable or responsible for any failure to perform, or delay in performance, that is caused by any act or event beyond our reasonable control (Event Outside Our Control).

14.2 Service Disruption

If an Event Outside Our Control takes place that affects the performance of the Services:

- We will contact you as soon as reasonably possible to notify you, and

- Any obligations to you will be suspended and the time for performance of our obligations (if any have been provided to you) will be extended for the duration of the Event Outside Our Control. Where appropriate we will arrange a new date for performance of the Services with you after the Event Outside Our Control is over

15. COMMUNICATIONS BETWEEN US

15.1 Definition

When we refer to "in writing" in these Terms, this includes email.

15.2 Delivery Methods

Any notice or communication given under or in connection with these Terms must be in writing and be delivered personally, sent by pre-paid first-class post or other next working day delivery service, or email.

15.3 Receipt

A notice or other communication is deemed to have been received:

- If delivered personally, on signature of a delivery receipt
- If sent by pre-paid first-class post or other next working day delivery service, at 9.00 am on the second working day after posting, or
- If sent by email, at 9 am the next working day after transmission

15.4 Proof of Service

In proving the service of any notice, it will be sufficient to prove,

in the case of a letter, that such letter was properly addressed, stamped and placed in the post and, in the case of an email, that such email was sent to the specified email address of the addressee.

15.5 Application

The provisions of this clause will not apply to the service of any proceedings or other documents in any legal action.

16. GENERAL

16.1 Assignment and Transfer

- We may assign or transfer our rights and obligations under these Terms to another entity
- You may only assign or transfer your rights or your obligations under these Terms to another person if we agree in writing

16.2 Variation

We may vary these Terms at any time and any amendments or revisions will be uploaded and made available to you via the enrolment and/or eInvoicing Platform.

16.3 Waiver

If we do not insist that you perform any of your obligations, or if we do not enforce our rights against you, or if we delay in doing so, that will not mean that we have waived our rights against you or that you do not have to comply with those obligations. If we do waive any rights, we will only do so in writing, and that will not mean that we will

automatically waive any right related to any later default by you.

16.4 Severance

Each paragraph of these Terms operates separately. If any court or relevant authority decides that any of them is unlawful or unenforceable, the remaining paragraphs will remain in full force and effect.

16.5 Third Party Rights

The Contract is between you and us. No other person has any rights to enforce any of its terms.

16.6 Governing Law and Jurisdiction

The Contract is governed by English law and we each irrevocably agree to submit all disputes arising out of or in connection with the Contract to the exclusive jurisdiction of the English courts.
