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NIGERIAN CONTENT DEVELOPMENT (NCD) POLICY STATEMENT

IN-COUNTRY CAPACITY BUILDING, LOCAL PROCUREMENT & ECONOMIC VALUE CREATION GOVERNANCE

ENTERPRISE NIGERIAN CONTENT MANDATE: This Policy Statement establishes the binding corporate commitment of EuniServ Limited (RC NO: 9729797) to maximize Nigerian Content development across all operational pipelines, contract executions, and supply chain management activities. Formulated in full alignment with the Nigerian Oil and Gas Industry Content Development (NOGICD) Act 2010 and the directives of the Nigerian Content Development and Monitoring Board (NCDMB), this document mandates local capacity utilization, human capital development, indigenous vendor empowerment, and technology transfer across West Africa.

1. EXECUTIVE POLICY DIRECTIVE & PHILOSOPHY

1.1 Executive Leadership Mandate

Executive Leadership at EuniServ Limited regards Nigerian Content Development (NCD) as a core strategic driver equal in importance to technical execution and commercial growth. Operating as a *Specialized Energy, Industrial Procurement & Technical Supply Chain Partner*, EuniServ Limited is fully dedicated to expanding in-country industrial capabilities, maximizing local employment, utilizing indigenous goods and services, and fostering sustainable technology transfer across Nigeria's energy, industrial, and downstream commercial sectors.

1.2 Policy Commitments & Statutory Targets

- NOGICD Act 2010 Compliance:** Achieve total compliance with all statutory provisions, minimum spend thresholds, and operational targets established by the NOGICD Act and administered by NCDMB.
- In-Country Capacity Optimization:** Prioritize local fabrication, assembly, staging, and engineering services through EuniServ's operational facilities in Port Harcourt, Rivers State.
- Maximizing Indigenous Employment:** Maintain a minimum 95% Nigerian workforce across all executive, engineering, administrative, and field operations, reserving expatriate positions strictly for specialized OEM technical training transfers.
- Domestic Supply Chain Empowerment:** Give first consideration to Nigerian indigenous vendors, manufacturers, and service contractors for material procurement, freight haulage, and civil execution.

2. ENTERPRISE SCOPE & SERVICE-SPECIFIC NCD FRAMEWORK

This Policy applies to all operations, facilities, procurement pipelines, and sub-contractor arrangements governed by EuniServ Limited across its 6 core business divisions:

EUNISERV CORE DIVISION	OPERATIONAL SCOPE & SUB-CATEGORIES	SPECIFIC NIGERIAN CONTENT (NCD) TARGET COMMITMENTS
1. Industrial Procurement & Energy Supplies	Technical vendor vetting, bulk procurement, factory-gate sourcing, pre-dispatch inspections, 100% BOQ matching, and MTC documentation. • <i>Mechanical Equipment & Fluid Handling</i> • <i>Electrical Infrastructure & Power Distribution</i> • <i>Instrumentation & Process Control</i> • <i>MRO, Site Operations & Safety Gear</i>	100% in-country staging, verification, and bench testing at Port Harcourt facilities; direct partnership with accredited local stocking distributors and in-country original equipment representatives.
2. Solar Energy & Renewable Power Infrastructure	Engineering, installation, and maintenance of off-grid/hybrid renewable power systems for high uptime and durability. • <i>Turnkey Power Configurations</i> • <i>PV Solar Array Installation</i> • <i>Specialized Electrical Appliances & BoP</i> • <i>Energy Auditing & Preventive Maintenance</i>	100% Nigerian field engineering, electrical installation, and audit crews; local fabrication of steel array mounting structures; in-country battery bank testing and system integration.
3. Fleet Management & Transport Logistics	Safe movement of workforce, commercial goods, machinery, and project equipment across regional/national transit corridors. • <i>Corporate & Field Vehicle Hire</i> • <i>Haulage & Freight Operations</i> • <i>Dedicated Fleet Management</i>	100% local driver and journey manager employment; utilization of Nigerian-owned heavy transport fleets and haulage assets; in-country fleet maintenance and GPS tracking operations.
4. Modular Accommodation & Site Facilities	Rapidly deployable, climate-resilient container housing and prefabricated structures engineered for immediate field readiness. • <i>Site Offices & Living Units</i> • <i>Auxiliary Modular Structures</i> • <i>Turnkey Site Preparation</i>	100% in-country container fabrication, welding, insulation outfitting, and electrical wiring executed by local technicians; 100% local procurement of structural steel and finishing materials.
5. Medical Devices & Pharmaceutical Procurement	Distribution of certified medical equipment and consumables under strict ISO/NAFDAC-aligned quality frameworks. • <i>Diagnostic & Clinical Equipment</i> • <i>Medical Consumables & PPE</i> • <i>ISO-Aligned Supply Handling</i>	Sourcing from NAFDAC-registered indigenous pharmaceutical companies, medical device fabricators, and certified Nigerian healthcare distribution channels.
6. Supermarket & Retail Operations	Management of bulk consumer merchandise, retail store inventory, and downstream supply channels. • <i>Bulk FMCG & Downstream Supply</i> • <i>Store Inventory & Merchandising</i>	Prioritized sourcing of locally manufactured FMCG products, agricultural produce, and consumer goods; 100% Nigerian retail merchandising and store operational workforce.

3. HUMAN CAPITAL DEVELOPMENT & TECHNOLOGY TRANSFER

EuniServ Limited enforces a structured Human Capital Development (HCD) framework designed to build sustainable domestic engineering, supply chain, and retail operations expertise:

3.1 Technical Training & Apprenticeship Programs

- **Engineering & Supply Chain Graduate Internships:** Annual intake of Nigerian university graduates for 12-month hands-on internships covering solar PV engineering, modular container fabrication, industrial procurement auditing, and medical logistics handling.
- **OEM Technical Knowledge Transfer:** Mandatory pairing of Nigerian technical personnel with foreign OEM technical specialists during complex equipment bench testing or system commissioning to ensure 100% operational knowledge transfer.
- **Continuous Vocational Upskilling:** Annual certified training for field technicians and warehouse staff covering high-voltage DC safety, advanced non-destructive weld testing, ISO 9001/14001/45001 management systems, and modern inventory controls.

3.2 Expatriate Quota & Succession Planning

EuniServ enforces a strict Expatriate Quota management policy in compliance with NCDMB directives. Expatriate positions are approved strictly on a temporary basis where specialized technical expertise is unavailable locally. Every expatriate position must be tied to two (2) designated Nigerian understudies under a formal, monitored 3-year Succession Plan leading to full position nationalization.

4. LOCAL SUPPLY CHAIN, SUB-CONTRACTING & VENDOR DEVELOPMENT

To deepen indigenous supply chain participation, EuniServ implements the following vendor governance rules:

VENDOR CATEGORY	PREQUALIFICATION & EVALUATION CRITERIA	MANDATORY NCD PREFERENCE
Tier-1 Material Suppliers	Valid CAC incorporation, NCDMB NOGICJQS registration, FIRS TIN, local facility footprint.	First consideration given to 100% Nigerian-owned stocking distributors and OEM representatives.
Sub-Contractors (Civil/Freight)	Demonstrated local equipment ownership, Nigerian workforce, CAC/SCUML clearance, safety record.	Exclusive bidding reserved for indigenous civil works contractors and local haulage operators.
Community Contractors	Local host community presence, verified CAC registration, basic safety alignment.	Ring-fenced opportunities for site preparation, security, supply of local materials, and non-specialized labor.

5. MONITORING, REPORTING & NCDMB LIAISON GOVERNANCE

Compliance with this Policy is continuously monitored and reported through formal corporate mechanisms:

- NCDMB Reporting & NOGICJQS Filings:** Timely submission of annual Nigerian Content Performance Reports, training plans, and contract execution metrics on the Joint Qualification System (NOGICJQS) portal.
- Internal NCD Audits:** Bi-annual internal audits conducted by the Strategy & Commercial Operations division to verify local spend percentages, employment metrics, and sub-contractor compliance.
- Executive Management Review:** Quarterly reviews by the Board of Directors evaluating NCD performance metrics against corporate KPIs and statutory benchmarks.

MKPAH EUNICE MAURICE
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Date: August 15, 2026



KALAIYO SOALA RAYMOND
Executive Director, Technical Operations & Logistics
Date: August 15, 2026