

REGULATORY FILING CALENDAR FOR PUBLIC COMPANIES

Annual Reports and Accounts

Company Y/E	Reporting Period	Due Date
31st December	31st December	31st March
31st March	31st March	30th June
30th June	30th June	30th September
30th September	30th September	31st December

Report on Corporate Governance

Company Y/E	Reporting Period	Due Date
31st December	31st December	31st January
31st March	31st December	31st January
30th June	31st December	31st January
30th September	31st December	31st January

Quarterly Financial Statements

Company Y/E	1st Quarter Ended	Due Date	2nd Quarter Ended	Due Date	3rd Quarter Ended	Due Date	4th Quarter Ended	Due Date
31st December	31st March	30th April	30th June	31st July	30th September	31st October	31st December	31st January
31st March	30th June	31st July	30th September	31st October	31st December	31st January	31st March	30th April
30th June	30th September	31st October	31st December	31st January	31st March	30th April	30th June	31st July
30th September	31st December	31st January	31st March	30th April	30th June	31st July	30th September	31st October

Note: Penalty for non compliance is as follows;

Annual Reports and Accounts - a penalty of not less than N1,000,000 and a further penalty of N25,000 per day for the period the violation continues

Report on Corporate Governance - a penalty of not less than N1,000,000 and a further penalty of N25,000 per day for the period the violation continues

Quarterly Financial Statements - a penalty of not less than N1,000,000 and a further penalty of N25,000 per day for the period the violation continues