

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

REQUIREMENTS FOR FILING OF RETURNS

S/N	SERVICES	TIMELINES FOR FILING	REQUIREMENTS FOR FILING	STEPS PROCEDURE FOR FILING	PENALTY FOR LATE/NON FILING	MODE OF COMMUNICATION OF FEEDBACK	REFERENCE TO ISA/SEC RULES & REGULATIONS
1	Filing of quarterly financial returns by quoted companies	Within 30 days after the end of each quarter	Unaudited financial/ Audited financial statements in compliance with IAS 34	<ul style="list-style-type: none"> Prepare the Unaudited/Audited quarterly financial in line with IAS 34 	Not less than N1,000,000.00 for first day of default and N25,000.00 for every other day the report remains outstanding	Letter	ISA 60&65
				<ul style="list-style-type: none"> Certified by the MD/CEO and CFO 		Email	
				<ul style="list-style-type: none"> Submit soft copy on-line through quotedcoyreturns@sec.gov.ng /hard copy @ SEC HQ or any of SEC zonal offices. 			
2	Filing of annual financial returns by quoted companies	Within 90 days after the end of the accounting year	Audited	<ul style="list-style-type: none"> Prepare the Annual Financial Statement. 	Not less than N1,000,000.00 for first day of default and N25,000.00 for every other day the report remains outstanding	Letter	ISA 60&65
			Financial Statements	<ul style="list-style-type: none"> Audit by the External Auditor, 		Email	
				<ul style="list-style-type: none"> Submit soft copy on-line through quotedcoyreturns@sec.gov.ng /hard copy @ SEC HQ or any SEC zonal offices. 			
3	Filing of annual corporate governance returns by quoted companies	Within 30 days after the end of the year. (December 31)	Corporate Governance return with relevant substantiating documents	<ul style="list-style-type: none"> Download the Scorecard from the SEC website 	Not less than N1,000,000.00 for first day of default and N25,000.00 for every other day the report remains outstanding	Letter	Code of Corporate Governance, ISA 60& 65
				<ul style="list-style-type: none"> Fill the necessary information 		Email	
				<ul style="list-style-type: none"> Attached documentary substantiating evidence 			
				<ul style="list-style-type: none"> Submit soft copy on-line through quotedcoyreturns@sec.gov.ng /hard copy @ SEC HQ or any Sec Zonal Offices. 			