



ALEX

Aluminum Extrusion Industries Plc

Rc No 50,400

2021
ANNUAL
REPORT & ACCOUNTS



ALUMINUM EXTRUSION INDUSTRIES PLC

THE REPORT

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**NOTICE OF 35th ANNUAL GENERAL MEETING
OF
ALUMINIUM EXTRUSION INDUSTRIES PLC
{RC No. 2637}
(PURSUANT TO SECTION 237 OF THE COMPANIES AND ALLIED MATTERS
ACT 2020)**

NOTICE IS HEREBY GIVEN THAT the 35th Annual General Meeting of **ALUMINIUM EXTRUSION INDUSTRIES PLC** will be held at the Board Room of Kunoch Limited, 14A, Oba Elegushi Street, Ikoyi, Lagos on **Friday the 25th Day of November 2022** at **1.00 p.m.prompt** to transact the following business:

Ordinary Business

1. To lay before the Members, the Report of the Directors and the Audited Financial Statements together with the Auditors and Audit Committee Reports for the year ended 31st December 2021.
2. To declare a dividend.
3. To re-elect the following Director who retires by rotation and being eligible, offers himself for re-election notwithstanding that he is over 70 years of age. A Special Notice of his age has been given to the Company pursuant to Section 282 of the Companies and Allied Matters Act 2020:
 - a. Dr. Pascal Dozie, CON
4. To authorize the Directors to fix the Remuneration of the Auditors.
5. To elect members of the Statutory Audit Committee in accordance with the provisions of Section 404 (6) of the Companies and Allied Matters Act, 2020.
6. To disclose the Remuneration of the Managers of the Business.

Special Business: Ordinary Resolution

7. To approve the Directors' remuneration for the financial year ended December 31, 2021, as contained in the Annual Report and Accounts.

**Dated this 22nd day of October 2022
BY ORDER OF THE BOARD**

A handwritten signature in black ink, appearing to be "A. B.", written over a circular stamp or seal.

DCSL Corporate Services Limited
Company Secretaries



Notes:

- **Compliance with Covid-19 Related Directives and Guidelines:** In line with the guidelines of the Corporate Affairs Commission on the conduct of Annual General Meeting of Public Companies by proxies and the need to comply with the directives and regulations of the Federal Government of Nigeria, Lagos State Government, the Nigerian Centre for Diseases Control on safety and health measures as well as advisory precautions by the World Health Organization against the COVID-19 Pandemic, the gathering of more than 50 people has been prohibited. ***Therefore, the number of people to attend the Annual General Meeting shall not exceed the maximum number of persons approved to be in a social/public gathering by the Lagos State Government as of the date of the meeting.***
- **Proxy:** Any member of the Company entitled to attend and vote at this meeting is also entitled to appoint a proxy to attend and vote in his/her stead. A proxy need not be a member of the Company. For the appointment of the proxy to be valid, a Proxy Form must be completed and deposited either at the office of the Registrars, GTL Registrars & Data Solutions Limited, 274, Murtala Muhammed Way, Yaba, Lagos not later than 48 hours before the time fixed for the meeting. A blank Proxy Form is attached to the Annual Report and may also be downloaded from the Company's website at: <https://www.alexnigeria.com/>
- **Attendance by Proxy:** Aluminum Extrusion Industries Plc being a responsible corporate citizen is aware of the challenges posed by the COVID-19 Pandemic and mindful of the need to combat the spread of the virus in line with the Corporate Affairs Commission (CAC) guidelines, attendance at the AGM shall be by proxy only. Shareholders are required to appoint a proxy of their choice from the list of nominated proxies below:
 - Chief Robert Igwe
 - Mr. Olugbosun Banji
 - Mr. Anyanwu Leonard Chukwuma
 - Mr. Okezie Abraham Onyemaechi
 - Pastor Williams Adebayo
- **Stamping of Proxy:** The Company has arranged at its cost, for the stamping of the duly completed and signed Proxy Forms submitted to the Company's Registrars within the stipulated time.
- **Online Streaming of AGM:** The AGM will be streamed live online. This will enable Shareholders and other stakeholders who will not be attending physically to follow the proceedings. The link for the AGM online live streaming will be made available on the Company's youtube channel at: <https://youtube.com/channel/UCUMPw6peKz2N4CYCRf9vuRg>
- **Dividend Payment** A total dividend of ₦10,997,800 representing 5 kobo per share has been recommended by the Board for approval. If approved, the payment of the dividend will be made on Monday, 28th November 2022 to shareholders whose names appear in the Company's Register of Members at the close of business on Friday, 27th May 2022.
- **Closure of Register and Transfer Books:** The Register of Members shall be closed from 30th May 2022 to 6th June 2022, (both days inclusive) to update the Register of Members.



- **Nomination of Statutory Audit Committee Members:** In accordance with Section 404(6) of the Companies and Allied Matters Act 2020, any member may nominate a shareholder as a member of the Statutory Audit Committee by giving notice in writing of such nomination to the Company Secretary at least twenty-one (21) days before the Annual General Meeting. Such notice of nominations should be sent via email to tcmadubueze@gtlregistrars.com or ialagbe@dcsl.com.ng
- **Re-election/Appointment of Directors:** In accordance with the provisions of CAMA 2020, Dr. Pascal Dozie, CON retires by rotation at the 35th AGM. The retiring Director, being eligible, offers himself for re-election.
- **E-AnnualReport:** The electronic version of the Annual Report may be downloaded at the Company's website <https://www.alexnigeria.com/Shareholders> who have provided their email addresses to the Registrar will receive the electronic version of the Annual report via email.
- **Rights of Security Holders to Ask Questions:** In compliance with Rule 19.12(c) of the Nigeria Exchange Ltd Rulebook, a member and other Security Holder of the Company have a right to ask questions not only at the Annual General Meeting, but also in writing before the Meeting, and such questions must be submitted at least one (1) week before the meeting.



COMPANY OVERVIEW

Aluminium Extrusion Industries Plc (ALEX) is a subsidiary of Tower Aluminium Nigeria PLC. It was incorporated on the 26th October 1982. Aluminium Extrusion Industries Plc has been a pioneer in Aluminium Extrusion with over twenty-eight years of experience in the extrusion business. The Company draws its strength from being part of an International group operating the extrusion business in Ghana, Kenya, Trinidad, Srilanka, Nepal, Jamaica and other countries. We are one of the largest producers of extruded profiles in West Africa with ISO 9001.2000 certified by the Nigerian Industrial Standard (NIS).

Our Range of Products include Press Finish; Anodized Products; Power Coated Products; Powder Coated Products; Aluminium Bars and Roofing Sheets.

The Company currently has one big extrusion press with about 5000 Metric Tons Capacity. Annual Production Capacity of the company is about 4,000 metric tons of extruded profiles.

The Company also has one billet casting Plant for production of Aluminium billet which is the major raw material for extruded profiles.

Powder Coating Plant

The Company has two horizontal powder coating plants with annual production capacity of about 4,000 Metric Tons (MT) and over 2,000 dies both for standard extrusions and customer specific sections. The Company also has various types of dies for multi-track sliding doors and windows, projected and partitioning sections, furniture and bus body sections, photo frames and sun breaker Sections etc.

Our product range is further enhanced by the availability of Tee Sections, Square Tubes, Round Tubes, Special Rectangular Tubes, Equal and Unequal Angles, U-Channels Rods, I-Sections, Hexagonal Sections, Elliptical Sections in various sizes, dimensions and wall thickness.

The Company's facilities are located at Inyishi in Ikeduru Local Government Area in Imo State of Nigeria.



**ALUMINIUM EXTRUSION INDUSTRIES PLC
FOR THE YEAR ENDED 31 DECEMBER 2021
DIRECTORS AND OTHER CORPORATE INFORMATION**

Directors

Dr. Pascal G. Dozie, CON	-	Chairman
Mr. Veeraraghavan Ganesh Chief (Barr) Peter.C. Mgbenwelu	-	Managing Director
Dr. John Nwaiwu, FPSN	-	Non-Executive Director
	-	Non-Executive Director

Company Secretaries

DCSL Corporate Services Limited
235, Ikorodu Road
Ilupeju, Lagos.

External Auditors

Madu, Onyekwena & Co.
(Chartered Accountants)
11, Birabi Street, GRA Phase 1,
Port Harcourt, Rivers State.

Registrars

GTL Registrars & Data Solutions Limited
274, Murtala Muhammed Way,
Yaba, Lagos.

Principal Bankers

Union Bank of Nigeria Plc.
Diamond Bank Plc.
Guaranty Trust Bank Plc.
Fidelity Bank Plc.

Audit Committee

Mr. Ndubuisi F. Adioha
Mr. Bright Nwabughogu
Mr. Samuel Mpamugo
Chief (Barr.) Peter C. Mgbenwelu
Dr. John Nwaiwu, FPSN

Registered Office

Km 4, Atta-Amaimo Road
Inyishi,
P.M.B. 1581,
Owerri,
Imo State.



FINANCIAL HIGHLIGHTS

SUMMARY OF RESULTS FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2021

The Directors of Aluminium Extrusion Industries Plc hereby announce the results of the Company's operation for the financial year ended December 31, 2021, with the comparative figures for the previous year.

Statement of Financial Position

	2021	2020
	₦'000	₦'000
Property, Plant and Equipment	2,104,836	1,813,243
Intangible Assets	1,500	500
Inventories	649,165	515,678
Trade and other receivables	22,106	27,778
Cash and cash equivalents	34,844	199,033
Other current assets	11,721	10,332
Total Assets	2,824,172	2,566,564
Equity	109,978	109,978
Share Capital	124,956	124,956
Share Premium	1,291,116	973,255
Revaluation Reserve	872,522	804,081
Retained Earnings	2,398,572	2,012,270

Statement of Comprehensive Income

	2019	2020
	₦'000	₦'000
Revenue	2,635,243	2,328,485
Gross Profit	244,318	267,546
Other Income	17,291	3,909
Profit Before Taxation	99,477	103,879
Taxation	(32,536)	45,497
Profit After Taxation	66,941	149,376
Total Comprehensive Income	386,302	149,376
Earnings per share (in kobo)	31	68



ALUMINUM EXTRUSION INDUSTRIES PLC. 35TH ANNUAL GENERAL MEETING

CHAIRMAN'S OPENING SPEECH

Fellow members of Board of Directors, Esteemed Shareholders, Ladies and Gentlemen, it is my privilege and honour to welcome you to the 35th Annual General Meeting of our Company. Aluminum Extension Industries PLC (ALEX) and to present you the Annual Report and Accounts of the company for the year ended 31st December 2021.

REVIEW OF THE ENVIRONMENT

The economic and political stability that prevailed in 2020 continued in 2021. Nigerian manufacturers were confronted with many challenges including the high negative impact of the covid-19 pandemic which have had the strongest negative impact on the competitiveness of our company. Other challenges include the influx of foreign substandard products, high cost and energy supply, lack of access to long term and multiple taxes and levies. It is also pertinent to note that the security challenges in the country and our environment in particular has also imposed a great danger and created uncertainties in the business. It is our hope that these uncertainties will abate and that the environment will be conducive and enabling.

OUR COMPANY OPERATIONS

Despite imported products, multitude of companies manufacturing similar aluminum products have sprung up locally and are giving us stiff competition in the market both in the roofing and profile business. To be able to compete with them, our company has had to become more proactive, and imaginative. We have intensified the training and retraining of our technical staff on the use of modern technology. The measure led to a modest increase in the volume of sales even though generally, the overall market in the Aluminum profiles and roofing sheets have declined due to downturn in the building construction activities in the country vis-à-vis the covid-19 pandemic.

OUR PERFORMANCE

Challenges notwithstanding, our company was able to make a turnover of N2.6 billion as against N2.3 billion the previous year. There was rising cost in all fronts, therefore profit before tax marginally dropped from N103.8 million in 2020 to N99.48 million.

Nevertheless, the Directors are proposing a dividend of 5 kobo per share for the year end 31st December 2021, which amounts to N10.998 million subject to deduction of withholding tax.

CORPORATE SOCIAL RESPONSIBILITY

Our relationship with our host community continues to be cordial. The Board and Management of the company is committed to seeing that we are in peace with our host community.

CONCLUSION

In conclusion, I wish to express my gratitude to my fellow Directors on the board for their continued support and cooperation. In a special way, I wish to thank the Management and staff of the Company for their dedication to duty. My thanks must go to our patient and dogged shareholders for standing by us. To our ever increasing customers and suppliers. I say thank you for your patronage.

Thank you ladies and gentlemen and may God bless you.



REPORT OF THE DIRECTORS FOR THE YEAR ENDED DECEMBER 31, 2021

The Directors hereby present to the members of the Company their Report together with the Audited Financial Statements for the year ended December 31, 2021.

1. Legal Form and Principal Activities

The Company was incorporated as a Private Limited Liability Company on October 26, 1982 and was converted to a Public Limited Liability Company on Friday, October 3, 1986. Its shares were listed on the Nigerian Stock Exchange in the same year. The Company's principal activities are the manufacture and sale of extruded aluminum products.

2. Results for the year

The Company's summarized results for the year ended December 31, 2021 are as follows:

	2021	2020
	₦'000	₦'000
Revenue	2,635,243	2,328,485
Gross Profit	244,318	267,546
Other Income	17,291	3,909
Profit Before Taxation	99,477	103,879
Taxation	(32,536)	45,497
Profit After Taxation	66,941	149,376
Total Comprehensive Income	386,302	149,376
Earnings per share (in kobo)	31	68

3. Unclaimed Dividends

In accordance with Section 429 of the Companies and Allied Matters Act Cap C20, Laws of the Federal Republic of Nigeria, 2020, the list of names of those who are yet to claim their dividends is attached to the Annual Report and Accounts.

4. Authorized Share Capital/History

The Company's Authorized Share Capital as at the date of this report is ₦150 million divided into 300 million ordinary shares of 50 kobo each whilst the paid up capital is ₦109,978,000 made up of 219,956,000 ordinary shares of 50 kobo each. The Authorized Share Capital of the Company has remained at ₦150 million since 1999.

The Authorized Share Capital History of the Company is as follows:

Year	Authorized		Issued & Fully Paid-up	
	No. of Shares	Amount (N)	No. of Shares	Amount (₦)
1987	30,000,000	15,000,000	28,800,000	14,400,000
1994	200,000,000	100,000,000	52,500,000	26,250,000
1995	200,000,000	100,000,000	70,000,000	35,000,000
1997	200,000,000	100,000,000	96,856,318	48,428,159
1998	200,000,000	100,000,000	100,000,000	50,000,000
1999	300,000,000	150,000,000	100,000,000	50,000,000
2000	300,000,000	150,000,000	189,808,000	94,904,000
2001	300,000,000	150,000,000	219,956,000	109,978,000



5. Directors

The Directors who held office during the year and at the date of this report are:

Dr. Pascal G. Dozie, CON	-Chairman
Mr. Veeraraghavan Ganesh	-MD/CEO
Chief (Dr.) Jinesh C. Dugad	-Non-Executive Director
Chief (Barr) Peter C. Mgbenwelu	-Non-Executive Director
Dr. John Nwaiwu, FPSN	-Non-Executive Director

In accordance with the Company's Articles of Association and provisions of the Companies and Allied Matters Act, Dr. Pascal Dozie retires by rotation and being eligible and willing to continue in office, offers himself for re-election as Director of the Company.

6. RECORD OF DIRECTORS' ATTENDANCE

In accordance with the provisions of the Companies and Allied Matters Act CAP C20 LFN 2020, the record of attendance of Director who retires by rotation at Board meetings during the year 2021 is available for inspection at this Annual General Meeting.

7. DIRECTORS' RESPONSIBILITIES

The Directors are responsible for the preparation of the financial statements which give a true and fair view of the state of affairs of the Company at the end of each financial year, and of the profit or loss for that period, and compliance with the Companies and Allied Matters Act CAP C20 LFN 2020.

In doing so, they ensure that:

- Proper accounting records are maintained;
- Internal control procedures are instituted which, as far as is reasonably possible, safeguard the assets and prevent and detect fraud and other irregularities;
- Applicable accounting standards are followed;
- Suitable accounting policies are adopted and consistently applied;
- Judgments and estimates made are reasonable and prudent; and
- The going concern basis is used, unless it is inappropriate to presume that the Company will continue in business.

8. DIRECTORS' SHAREHOLDING INTEREST

The direct and indirect interests of Directors in the issued share capital of the Company as recorded in the Register of Directors' shareholding and as notified by them for the purposes of Sections 301 and 302 of the Companies and Allied Matters Act CAP C20 LFN 2020 and the Listing Requirements of The Nigerian Exchange Ltd are as follows:

S/N	NAMES	2021		2020	
		DIRECT HOLDING	INDIRECT HOLDING	DIRECT HOLDING	INDIRECT HOLDING
1	Dr. Pascal G. Dozie, CON	46,666	Nil	46,666	Nil
2	Mr. Veeraraghavan Ganesh	Nil	Nil	Nil	Nil
3	Chief (Barr) Peter C. Mgbenwelu	Nil	Nil	Nil	Nil
4	Dr. John Nwaiwu, FPSN	Nil	Nil	Nil	Nil



9. DIRECTORS' INTEREST IN CONTRACTS

None of the Directors has notified the Company for the purpose of Section 303 of the Companies and Allied Matters Act CAP C20 LFN 2020 of any declarable interests in contracts in which the Company was involved during the year under review.

10. DETAILS OF INTEREST IN SHAREHOLDING

According to the Register of Members, the following shareholders held more than 5% of the issued capital of the Company as at December 31, 2021

Shareholders' name	Shareholding	% Shareholding
Tower Aluminum Nigeria Limited	148,586,381	67.55
Imo State Government (Ministry of Finance Incorporated)	18,200,002	8.27
Abia State Government (Ministry of Finance Incorporated)	13,507,196	6.14

The Company hereby declare that apart from the above-mentioned majority shareholders, no other person or persons or corporate organization holds more than 5% of the Company's Issued and Fully Paid Shares

11. Analysis of Shareholdings

The analysis of shareholding as at December 31, 2021 is as follows:

Share Range	Number of Shareholders	Percentage of Shareholders (%)	Number of holdings	Number of Shareholding
1-1,000	4,968	53.18	2,305,65	1.05
1,001-5,000	3,725	39.88	37,497,263	3.41
5,001-10,000	349	3.74	2,397,530	1.09
10,001-50,000	251	2.69	5,259,480	2.19
50,001-100,000	16	0.17	1,262,053	0.57
100,001-500,000	19	0.20	5,020,073	2.20
500,001-1,000,000	1	0.010.	653,510	0.30
1,000,001 and Above	12	13	195,560,438	88.91
TOTAL	9341	100.00	219,956,000	100.00

12. MAJOR DISTRIBUTORS

The Company's products are marketed in Nigeria through the following major distributors:

AIK Global Ventures
Ako-C Aluminium Co. Ltd.
Amavin Aluminium Co.
Bar-Chu Aluminium Nig. Ent.
De Afordables International
Dovers Aluminium
God is Great
Gods Own Shop
Godshand Aluminium Co. Ltd
G-View Aluminium Ventures
KAO-Link Marketing Co Ltd

Bradoe Nigeria Ltd - A/C 1
Bradoe Nigeria Ltd - A/C 11
Cedar Aluminium Company
Chidextony & Co
Roleva Aluminium Company
Standard Aluminium ventures
Sunrise Modern Aluminium
Sureway Aluminium Co.
Try GodVic Frank Aluminium
Vic-Moore International
Betomercy Aluminium



Kenmateck Industries Ltd.L C
Ebute G T Limited
Light Aluminium Co
Malex Aluminium
Moris Aluminium Company
Nkyossy Global Resource
Pace Aluminium & Steel Product

Funmakk Aluminium
Mohammed A. Mohammed
Madakinkira
Miracle Aluminium
Mapso Aluminium
AIK Global Ventures

13. CHARITABLE CONTRIBUTIONS AND DONATIONS

During the year 2021, the Company undertook CSR initiatives shown below.

- Maintenance of roads in the Community;
- Bursary Award to students from Inyishi Community;
- Major overhauling of the Community's Generator.
- Organized football competition for the community.

The Company did not make donations to any political party during the year under review.

14. CORPORATE GOVERNANCE:

14.1 Commitment

The Company adopts a responsible attitude towards Corporate Governance in every area of its activities and the Board takes responsibility for ensuring that the Company maintains the highest standards. The Company recognizes the importance of high standard of corporate governance and is committed to institutionalizing corporate governance principles as part of its corporate structure. It will continue to pursue strict adherence to the implementation of Corporate Governance rules of The Nigerian Exchange Ltd and the Securities & Exchange Commission.

The Board continues to operate within the confines of the Securities and Exchange Commission's Code of Corporate Governance, the Company's Articles of Association and the Companies and Allied Matters Act CAP C20 LFN 2020. The operations and activities of the Company are carried out transparently, without undue influence.

14.2 Board Composition

The Board is made up of four(4) Directors. Three (3) Non-Executive Directors and one (1) Executive Director.

The Board met three (3)times during the year under review. The record of attendance at these meetings is as follows:



S/No.	Name	20\03\2021	20\04\2021	16\07\2021
1.	Dr. Pascal Dozie, CON	√	√	√
2.	Mr. Veeraraghavan Ganesh	√	√	√
3.	Chief (Barr.) Peter Mgbenwelu	√	√	√
4.	Dr. John Nwaiwu, FPSN	√	√	√

√ Present

X Absent

14.1 Role of the Board

The functions and the role of the Board of Directors of the Company are guided by the provisions of the Companies and Allied Matters Act CAP C20 LFN 2020, the Company's Articles of Association and other related laws and regulations.

14.2 Board Committees

During the financial year ended 31st December, 2021, the Board delegated some of its responsibilities to the following committees:

a) Community Relations Committee

i) Members of the Committee are:

Dr. John Nwaiwu, FPSN	Member
Mr. Veeraraghavan Ganesh	Member
Chief (Barr.) Peter. C. Mgbenwelu	Member

ii) Responsibilities

The Committee's terms of reference include evaluation and appraisal of the methodology as well as administration of community relations from time to time with the aim of improving the living standards of the host community.

iii) Attendance

The Committee met twice (2) during the year under review. The record of attendance of members is as follows:

S/No.	Name	7\7\2021	29\12\2021
1.	Dr. John Nwaiwu, FPSN	√	√
2.	Mr. Veeraraghavan Ganesh	√	√
3.	Chief (Barr.) Peter Mgbenwelu	√	√

Present √

Absent x



a) **Audit Committee:**

i) **Membership**

The Audit Committee chaired by Mr. Ndubuisi Adioha, ACA, is made up of two Non Executive Directors and two representatives of the shareholders as at the Financial Year Ended 31st December 2021:

Mr. Ndubuisi Adioha (Shareholder)	-	Chairman
Mr. Michael Amadi (Shareholder)	-	Member
Chief (Barr.) Peter Mgbenwelu (Director)	-	Member
Dr. John Nwaiwu (Director)	-	Member

ii) **Responsibilities**

The Committee's responsibilities are as contained under Section 404(7) of the Companies and Allied Matters Act CAP C20 LFN 2020.

The Committee assists the Board in fulfilling its oversight responsibilities relating to the Company's Financial Statements, the independence of the internal and external auditors and the system of internal control and mechanism for receiving complaints regarding the Company's accounting and operating procedures.

iii) **Attendance**

The Committee met thrice(3)during the year and the record of attendance is as follows:

S/No.	Name	16\01\2021	1\03\2021	15\12\2021
1.	Mr. Ndubuisi Adioha	√	√	√
2.	Mr. Michael Amadi	X	X	X
3.	Chief (Barr.) P. C. Mgbenwelu	√	√	√
4.	Dr. John Nwaiwu, FPSN`	√	√	√

Present √
Absent x

c) **Other Committees**

In addition to the above Committees, the Board sets up adhoc Committees for specific purposes from time to time as and when the need arises.

14.5 **Management Team**

The Company has a Management Team that is charged with the responsibility of implementing policies and the day to day management of the affairs of the Company: Membership of the team include the following:

- 1) Mr. Veeraraghavan Ganesh -Managing Director\CEO
- 2) Sir Levi Amaihe -Chief Commercial Manager
- 3) Engr. G.C. Orji -Manager Maintenance
- 4) Mr. Peter Ejimmandus -Manager Accounts

The terms of reference of the Management Committee include, ensuring constant monitoring of operations, implementation and recommendations to the Board of Directors on all issues and areas of operations.



14.6 Shareholders' participation

The Company is conscious of and promotes shareholders' rights. It continues to take necessary steps in ensuring this. The Board and the Management have significantly benefited from the contributions and advice from the shareholder members of the Audit Committee as well as the contributions of shareholders at Annual General Meetings.

14.7 Securities Trading Policy

The company has adopted a Securities Trading Policy regarding securities transactions by its directors and employees. The company has made specific enquiries of all directors and there have not been any non-compliance with the listing rules and the Issuer's code of conduct regarding securities transactions by directors. The Board ultimately has the responsibility for the Company's compliance with the rules relating to insider trading. The Company's directors, executives and employees are prohibited from dealing with the Company's shares in accordance with the Investments & Securities Act, 2007. As required by law, the shares held by directors are disclosed in the annual report.

14.8 Complaints Management Policy Framework

In compliance with the Securities and Exchange Commission guideline that all Capital Market Operators must develop a Complaints Management Policy Framework on how to resolve complaints arising from issues covered under the Investment and Securities Act, 2007, the Company have developed a Complaint Management Policy that sets out the broad framework by which the Company and its Registrars attend to issues and concerns raised by shareholders and provides the opportunity for the shareholders to give feedback to the Company on matters that affect them.

The Company is committed to efficient and effective complaints management by ensuring the following:

- Acknowledging the right of the shareholders /investors to complain when displeased or dissatisfied with the Company/Management activities or performance and encourages feedback;
- Ensuring that shareholders complaints are dealt with in a responsive, efficient, effective, fair and economical way;
- Facilitating efficient and easy access to shareholder information.

14.9 Remuneration Policy for Directors and Senior Management

The Company's Remuneration Policy for Directors and Senior Management is geared towards attracting, retaining, and motivating the best talent and enables the Company to achieve its financial, strategic and operational objectives. The policy sets out amongst others, the structure, and components of the remuneration packages for Executive and Non-Executive Directors and ensures that the remuneration packages comply with the SEC and Nigerian Code of Corporate Governance.

In line with the provisions of the extant regulations and Code of Corporate Governance, the remuneration of Directors and Senior Management are set at levels, which are fair and competitive and take into consideration the economic realities in the financial services sector and the Company's financial performance.



14.10 Risk Management

The Company has a Risk Management Policy and Risk Matrix in place and covers all the various risks faced by the Company in the following categories:

- Strategic
- Financial
- Operational
- Environmental
- Reputational

The Board is responsible for the assessment of the risk report presented by Management.

15. Employees:

Employment of Disabled Persons

The Company had no disabled employee on its payroll as at December 31, 2020. Nevertheless, it has an employment policy that does not discriminate against disabled persons. For employees who become disabled during their services with the Company, arrangements are available to re-train them for alternative work within the Company.

Health, Safety and Welfare

Employees are regularly provided with information on matters concerning the Company and their welfare. Management holds regular and informal meetings with the Staff Unions, which have so far resulted in cordial industrial relations throughout the year. Staff are given technical training on the job and on the plants of affiliated companies.

16. Auditors

The Auditors, Messrs.' Madu, Onyekwena & Co have indicated their willingness to continue in office in accordance with Section 337(2) of the Companies and Allied Matters Act, CAP C20, LFN 2004, a resolution will be proposed at the Annual General Meeting to authorize the Directors to fix their remuneration.

17. Audit Committee

The members of the Audit Committee appointed at the last Annual General Meeting have met and will at this meeting, in accordance with the provisions of the Companies and Allied Matters Act, CAP C20 LFN 2020 present their report to the shareholders.

BY ORDER OF THE BOARD

DCSL CORPORATE SERVICES LIMITED

(Company Secretaries)

Dated: 22nd October, 2022



ALUMINIUM EXTRUSION INDUSTRIES PLC

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE PREPARATION AND APPROVAL OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors of Aluminium Extrusion Industries Plc. are responsible for the financial statements that present fairly the financial position of the Company as at 31 December 2021, and the results of its operations, cash flows and changes in equity for the year ended in compliance with International Financial Reporting Standards ("IFRS")

In preparing the financial statements, the Directors are responsible for:

- properly selecting and applying accounting policies.
- presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information
- providing additional disclosures when compliance with the specific requirements in IFRS are insufficient to enable users to understand the impact of particular transactions, conditions on the Company's financial position and financial performance and
- making an assessment of the Company's ability to continue as a going concern.

The Directors are responsible for,

- designing, implementing and maintaining an effective and sound system of internal controls throughout the Company
- maintaining adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the company and also ensure that the Financial Statements of the company comply with International Financial Reporting Standards (IFRS)
- maintaining statutory accounting records in compliance with the legislation of Nigeria and IFRS.
- taking such steps as are reasonably available to them to safeguard the assets of the Company, and preventing and detecting fraud and other irregularities.

The Financial statements of the company for the year ended 31 December 2021 were approved on 18 March, 2022.

Levi E. Amaihe
Finance Controller
FRC/2021/001/00000022804

Mr. V. Ganesh
Managing Director
FRC/2017/IODN/00000016367

Dr. Pascal G. Dozie
Chairman
FRC/2013/CIBN/00000002852




REPORT OF THE AUDIT COMMITTEE TO THE MEMBERS OF ALUMINIUM EXTRUSION INDUSTRIES PLC

In compliance with section 359(6) of the Companies and Allied Matters Act, CAP C20 laws of the Federation of Nigeria 2004, we:

1. Reviewed the scope and planning of the audit requirements and found them adequate.
2. Reviewed the financial statements for the year ended 31st December, 2021 and are satisfied with the explanations obtained.
3. Reviewed the external Auditors Management Report for the year ended 31st December, 2021 and are satisfied that management is taking appropriate steps to address the issues raised.
4. Ascertained that the accounting and reporting policies of the company for the year under review are in accordance with legal requirements and agreed ethical practices.
5. Confirmed that the External Auditors received full co-operation from the company's Management and that the scope of their work was not restricted in any way.

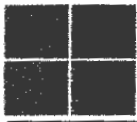
Dated this 28th day of February, 2022.


Mr. Adioha Ndubuisi ,ACA,ACTI

FRC/2017/ICAN/00000016287

Members of the Committee:

Mr. Adioha Ndubuisi F.	Chairman
Mr. Michael E. Amadi	Member
Chief, Barr. P.C. Mgbenwelu	Member
Dr. John Nwaiwu	Member



Madu, Onyekwena & Co.
(Chartered Accountants)

11 Birabi Street, GRA Phase 1 (Old-23/25 Birabi Street, GRA 1) P.O Box 12279 Port Harcourt.
+234 816 550 3000, 083 300 5230 www.maduonyekwena.com

INDEPENDENT AUDITOR'S REPORT

To the shareholders of Aluminium Extrusion Industries Plc

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Aluminium Extrusion Industries Plc** as at 31 December 2021 which comprise the statement of profit or loss and other comprehensive income, statement of financial position, statement of changes in equity and statement of cash flows for the year and summary of significant accounting policies and other explanatory information as set out on pages 22 to 68.

In our opinion, the financial statements give a true and fair view of the financial position of **Aluminium Extrusion Industries Plc**, and its financial performance and cash flows for the year ended 31 December 2021 in accordance with the Companies and Allied Matters Act, CAP C20, LFN2004, the Financial Reporting Council of Nigeria Act 2011 and the International Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditors Responsibilities for the Audit of the Financial Statements" section of our audit report. We are independent of the Company in accordance with the Institute of Chartered Accountants of Nigeria (ICAN) Professional Code of Conduct and Guide for Accountants, which is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Part A and B) together with other Ethical requirements that are relevant to our audit of the financial statements in Nigeria, and we have fulfilled other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current year. We have communicated the key audit matters to the Audit Committee. The key audit matters are not a comprehensive reflection of all matters discussed. These matters are addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters below relate to the audit of the financial statements.

Rising Costs of Production

A major raw material input for production is Aluminium Scrap delivered to the Company's premises. The scarcity of this material, a situation worsened by recent competition, engaged our attention in course of the audit. The prices of scrap aluminium is currently more than double of what it was in prior year.

Our procedures focused on the following:

-Inquired into the Company's efforts to obtain adequate and stable source of materials at reasonable price.-
Ascertained from Board deliberations that these efforts are on sustained basis.

Our findings did not reveal anything adverse.



Other information

The Directors are responsible for the other information. The other information comprises the Directors' report and Audit Committee's report as required by Companies and Allied Matters Act CAP C20 LFN 2004, which we obtained prior to the date of this Auditor's report and the integrated report, which is expected to be made available to us after that date. The other information does not include the financial statements and our Auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Based on the work we have performed on the other information that we obtained prior to the date of this Auditor's report, if we conclude that there is a material mis-statement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the financial statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with the Companies and Allied Matters Act, CAP C20, LFN 2004, the Financial Reporting Council of Nigeria Act 2011, the International Financial Reporting Standards and for such internal control as the Directors determine is necessary to enable the preparation of the financial statements that are free from material mis-statement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company and/or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from any material mis-statement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Mis-statements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk of material mis-statement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of detecting a material mis-statement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicated with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be brought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Audit Committee, we determine those matters that were of most significance in audit of the financial statements of the current period and therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

In accordance with the sixth schedule of the Companies and Allied Matters Act CAP C20 LFN 2004, we expressly state that:

- i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Company has kept proper books of account, so far as appears from our examination of those books.
- iii) The Company's financial position and its statement of profit or loss and other comprehensive income are in agreement with the books of accounts.

Chinedu Onyekwena
FRC/2013/ICAN/0000004886
For: Madu, Onyekwena & Co.
Chartered Accountants
Port Harcourt, Nigeria
18 March, 2022





ALUMINIUM EXTRUSION INDUSTRIES PLC
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 N'000	2020 N'000
Revenue	6	2,635,243	2,328,485
Cost of sales	7	<u>(2,390,925)</u>	<u>2,060,939)</u>
Gross profit		244,318	267,546
Other income	8	<u>17,291</u>	<u>3,909</u>
		261,609	271,455
Staff costs	9	(65,202)	(63,638)
Depreciation and amortization	10	(6,575)	(7,436)
Administrative expenses	11	(73,284)	(71,414)
Selling expenses	12	(17,071)	(21,201)
Finance cost	13	<u>-</u>	<u>(3,887)</u>
Administrative and finance cost		(162,132)	(167,576)
Result for the year	14	99,477	103,879
Taxation (expenses)/write-back	15	<u>(32,536)</u>	<u>45,497</u>
Profit for the year		<u>66,941</u>	<u>149,376</u>
Other Comprehensive income			
Transferrable to retained earnings;			
- Actuarial gain/(loss)	16	-	-
- Fair-valuation of intangibles	16	1,500	-
Not transferrable to retained earnings;			
- Revaluation gain	16	<u>317,861</u>	<u>-</u>
Other comprehensive income total		<u>319,361</u>	<u>-</u>
Total Comprehensive income		<u><u>386,302</u></u>	<u><u>149,376</u></u>
Earnings per share - basic (kobo)	36	<u><u>31</u></u>	<u><u>68</u></u>

The notes and statements on pages 26 to 66 and statements on pages 67 and 68 form part of these financial statements.



ALUMINIUM EXTRUSION INDUSTRIES PLC
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

ASSETS	Notes	2021 N'000	2020 N'000
Non-current assets			
Property, plant and equipment	17	2,104,836	1,813,243
Intangible assets	18	<u>1,500</u>	<u>500</u>
		<u>2,106,336</u>	<u>1,813,743</u>
Current assets			
Inventories	19	649,165	515,678
Trade and other receivables	20	22,106	27,778
Cash and cash equivalents	21	34,844	199,033
Other current assets	22	<u>11,721</u>	<u>10,332</u>
Total Current Assets		<u>717,836</u>	<u>752,821</u>
		<u>2,824,172</u>	<u>2,566,564</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	23	109,978	109,978
Share premium	24	124,956	124,956
Revaluation reserve	25	1,291,116	973,255
Retained earnings	26	<u>872,522</u>	<u>804,081</u>
		<u>2,398,572</u>	<u>2,012,270</u>
Non-current liabilities			
Deferred taxation	27	162,331	163,187
Borrowings	21	-	-
Total Non-current liabilities		<u>162,331</u>	<u>163,187</u>
Current liabilities			
Short term borrowings	21	55	55
Trade and other payables	28	197,086	326,138
Current tax liabilities	29	45,777	47,359
Other current tax liabilities	30	4,863	978
Dividends	31	12,105	13,566
Other current liabilities	32	<u>3,382</u>	<u>3,010</u>
Total current liabilities		<u>263,268</u>	<u>391,106</u>
Total liabilities		<u>425,599</u>	<u>554,293</u>
Total equity and liabilities		<u>2,824,172</u>	<u>2,566,564</u>

The financial statements were approved by the Board of Directors on 18 March, 2022 and signed on its behalf by:

.....
 Mr. Levi E. Amaihe (Finance Controller)

.....
 FRC/2021/001/00000022804

.....
 Mr. V. Ganesh (Managing Director)

.....
 FRC/2017/IODN/00000016367

.....
 Dr. Pascal G. Dozie (Chairman)

.....
 FRC/2013/CIBN/00000002852

The notes and statements on pages 26 to 66 and statements on pages 67 and 68 form part of these financial statements.



ALUMINIUM EXTRUSION INDUSTRIES PLC

STATEMENT OF CHANGES IN EQUITY

YEAR ENDED 31 DECEMBER 2021

	Share capital N'000	Share premium N'000	Revaluation reserve N'000	Retained earnings N'000	Total N'000
At 1 January	109,978	124,956	973,255	804,081	2,012,270
Profit for the year	-	-	-	66,941	66,941
Other comprehensive income	-	-	317,861	1,500	319,361
At 31 December	<u>109,978</u>	<u>124,956</u>	<u>973,255</u>	<u>872,522</u>	<u>2,398,572</u>

YEAR ENDED 31 DECEMBER 2020

	Share capital N'000	Share Premium N'000	Revaluation reserve N'000	Retained earnings N'000	Total N'000
At 1 January	109,978	124,956	973,255	646,580	1,854,769
Profit for the year	-	-	-	149,376	149,376
Incorporation of asset after lease expiration	-	-	-	8,125	8,125
Other comprehensive income	-	-	-	-	-
At 31 December	<u>109,978</u>	<u>124,956</u>	<u>973,255</u>	<u>804,081</u>	<u>2,012,270</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 N'000	2020 N'000
Cash flows from operating activities			
Cash receipt from customers		2,640,915	2,511,354
Payment to suppliers and employees		(2,758,464)	(2,194,186)
Income tax paid	29	<u>(36,143)</u>	<u>(28,552)</u>
Net cash flow (used in)/provided by operating activities	33	<u>(153,692)</u>	<u>288,616</u>
Cash flows from investing activities			
Payment for property, plant and equipment	17	<u>(9,036)</u>	<u>(8,125)</u>
Net cash flow used in investing activities		<u>(9,036)</u>	<u>(8,125)</u>
Cash flows from financing activities			
Finance cost	13	-	(3,887)
Borrowings	21	-	(5,829)
Unclaimed Dividend adjustment	26	<u>(1,461)</u>	<u>2,577</u>
Net cash flow used in financing activities		<u>(1,461)</u>	<u>(7,139)</u>
Net increase in cash and cash equivalents		(164,189)	273,352
Cash and cash equivalents at 1 January		198,978	(74,374)
Cash and cash equivalents at 31 December	21	<u><u>34,789</u></u>	<u><u>198,978</u></u>



ALUMINUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Reporting Entity

Aluminum Extrusion Industries Pic. was incorporated on 26 October, 1982 and commenced business in 1987. Its principal activities are the manufacture and sale of a range of extruded Aluminum profiles, billets and roofing sheets.

The company's facilities are located at Inyishi, outskirts of Owerri, in Imo State of Nigeria and consists of extruded aluminum plant, billet casting plant, powder-coated plant, aluminium roofing sheet plant, product storage. Other facilities at Suleja, Niger State consisting of a leased powder-coating plant housed in factory building. All of the company's assets are located in Nigeria.

The company sells its finished products and by-products in the domestic market. Its products are of very high quality and in stiff competition with the foreign ones.

The current shareholders of the company (who are herein collectively referred to as the "shareholders") are as follows:-

Shareholders	% Holding
Tower Aluminium (Nigeria) Limited	67.80
Imo State Government	8.27
Abia State Government	6.14
Ebonyi State Government	1.50
Nigerian Citizens and Associations	16.29
	<hr/>
	100.00
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Basis of Accounting Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards, Company and Allied Matters Act, cap C20 LFN 2004 and the Financial Reporting Act, 2011 together with the guidelines. The components of the financial statements are:

Statement of profit or loss and other comprehensive income

Statement of financial position

Statement of changes in equity

Statement of cash flows

Notes to the financial statements They were authorised for issue by the Company's Board of Directors on 18 March 2022.

Basis of measurement

The financial statements have been prepared on the historical cost basis except for the following:

- The financial instruments (borrowings) measured at amortized cost
- Property, plant & equipment are carried at revalued amount.
- Inventory measured at the lower of cost and net realisable value
- Defined benefit asset is recognized as the net total of the plan assets plus unrecognised past service cost and unrecognised actuarial loss, less unrecognised actuarial gains and the present value of the Defined benefit obligation



ALUMINIUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2.3 Functional and presentation currency

These financial statements are presented in Naira, which is the Company's functional currency. All financial information presented in Naira has been rounded to the nearest thousand except where otherwise indicated.

3. Adoption of new and revised IFRS standards

3.1 Standards and interpretations issued and effective during the year

In the current year, the Company has applied a number of amendments to IFRS standards and interpretations issued by the IASB that are effective for an annual period that begins on or after 1 January 2020. Their adoption has not had any material impact on the disclosures or on the amount reported in these financial statements. Those applicable to the Company include:

- Amendments to References to Conceptual Framework in IFRS Standards
- Definition of a Business (Amendments to IFRS 3)
- Definition of Material (Amendments to IAS 1 and IAS 8) Interest Rate Benchmark Reform (Amendments to IFRS 9, IAS 39 and IFRS 7)
- Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4)

3.2 Standards and interpretations issued but not yet effective

A number of new standards are effective for annual periods beginning after 1 January 2020 and earlier application is permitted; however, the Company had not adopted the new or amended standards in preparing these financial statements. These include the following standards and interpretations that are applicable to the business of the Company but are not expected to have a significant impact on the financial statements.

a. Onerous contracts - Cost of Fulfilling a Contract (Amendments to IAS 37)

The amendments specify which costs an entity includes in determining the cost of fulfilling a contract for the purpose of assessing whether the contract is onerous. The amendments apply for annual reporting periods beginning on or after 1 January 2022 to contracts existing at the date when the amendments are first applied. At the date of initial application, the cumulative effect of applying the amendments are recognised as an opening balance adjustment to retained earnings or other components of equity, as appropriate. The comparatives are not restated. The Company has determined that all contracts existing at 31 December 2021 will be completed before the amendments become effective.

b. Interest Rate Benchmark Reform - Phase 2 (Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16)

The amendments address issues that might affect financial reporting as a result of the reform of an interest rate benchmark, including the effects of changes to contractual cash flows or hedging relationships arising from the replacement of an interest rate benchmark with an alternative benchmark rate. The amendments provide practical relief from certain requirements in IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 relating

- changes in the basis for determining contractual cash flows of financial assets, financial liabilities and lease liabilities; and
- hedge accounting



ALUMINIUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Change in basis for determining cash flows

The amendments will require an entity to account for a change in the basis for determining the contractual cash flows of a financial asset or financial liability that is required by interest rate benchmark reform by updating the effective interest rate of the financial asset or financial liability. At 31 December 2021, the Company does not have any LIBOR secured bank loans that will be subject to IBOR reform.

ii. Hedge accounting

The amendments provide exceptions to the hedge accounting requirements in the following areas.

- Allow amendment of the designation of a hedging relationship to reflect changes that are required by the reform.
- When a hedged item in a cash flow hedge is amended to reflect the changes that are required by the reform, the amount accumulated in the cash flow hedge reserve will be deemed to be based on the alternative benchmark rate on which the hedged future cash flows are determined.
- When a group of items is designated as a hedged item and an item in the group is amended to reflect the changes that are required by the reform, the hedged items are allocated to subgroups based on the benchmark rates being hedged.
- If an entity reasonably expects that an alternative benchmark rate will be separately identifiable within a period of 24 months, it is not prohibited from designating the rate as a non-contractual

At 31 December 2021, the Company does not have cash flow hedges of sterling LIBOR risk.



ALUMINUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS R THE YEAR ENDED 31 DECEMBER 2021

4. Summary of significant accounting policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements. Set out below is an index of the significant accounting policies, the details of which are available on the pages that follow.

	Page number
4.1 Foreign currency	13
4.2 Financial instruments	13
4.3 Property, plant and equipment	19
4.4 Intangible assets	21
4.5 Inventories	21
4.6. Impairment of non-financial assets	22
4.7 Employee benefits	22
4.8 Provisions	23
4.9 Contingent liabilities	23
4.10 Statement of Cashflows	24
4.11 Revenue	24
4.12 Income taxes	26
4.13 Earnings per share	26
4.14 Dividends	26
4.15 Segment reporting	27
4.16 Related parties	27
4.17 Leases	27

4.1 Foreign currency translation

Transactions denominated in foreign currencies are translated and recorded in Naira at the actual exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the rates of exchange prevailing at that date. The foreign currency gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortized cost in foreign currency translated at the exchange rate at the end of the reporting period. Foreign currency differences arising on retranslation are recognized in profit or loss. Non-monetary items that are

I measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

4.2 Financial instruments

Financial assets and financial liabilities are recognised in the Company's statement of financial position when the Company becomes a party to the contractual provisions of the instrument. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, financial instruments are initially measured at their fair value, except in the case of financial assets and financial liabilities recorded at Fair Value Through Profit or Loss (FVPL), transaction costs are added to, or subtracted from, this amount.

Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under IFRS 15 - Revenue from contracts with customers.



ALUMINIUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

a. Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Debt instruments that meet the following conditions are measured subsequently at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cashflows that are solely payments of principal and interest on the principal amount outstanding.

Amortised cost and effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

For financial assets other than purchased or originated credit impaired financial assets (i.e. assets that are credit-impaired on initial recognition), the effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition.

The amortised cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. The gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any loss allowance

Interest income is recognised using the effective interest method for debt instruments measured subsequently at amortised cost. For financial assets other than purchased or originated credit-impaired financial assets, interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset. If, in subsequent reporting periods, the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset. Interest income is recognised in profit or loss and is included in the "finance income - interest



ALUMINIUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Foreign exchange gains and losses

The carrying amount of financial assets that are denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period. Specifically for financial assets measured at amortised cost that are not part of a designated hedging relationship, exchange differences are recognised in the statement of profit or loss.

Impairment of financial assets

The Company recognises a loss allowance for expected credit losses (ECL) on debt instruments that are measured at amortised cost (trade receivables and short-term deposits). The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Company always recognises life time ECL for trade receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the Company's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Company recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Company measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

(i) Significant increase in credit risk

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the Company compares the risk of a default occurring on the financial instrument at the reporting date with the risk of a default occurring on the financial instrument at the date of initial recognition. In making this assessment, the Company considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort. Forward-looking information considered includes the future prospects of the industries in which the Company's debtors operate, obtained from economic expert reports, financial analysts, governmental bodies, relevant think-tanks and other similar organisations, as well as consideration of various external sources of actual and forecast economic information that relate to the Company's core operations.



ALUMINUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Company presumes that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Company has reasonable and supportable information that demonstrates otherwise.

Despite the foregoing, the Company assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk if:

- (1) The financial instrument has a low risk of default,
- (2) The debtor has a strong capacity to meet its contractual cashflow obligations in the near term, and
- (3) Adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

The Company considers a financial asset to have low credit risk when the asset has external credit rating of investment grade' in accordance with the globally understood definition or if an external rating is not available, the asset has an internal rating of 'performing'. Performing means that the counter party has a strong financial position and there is no past due amounts.

The Company regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) Definition of default

The Company considers the following as constituting an event of default for internal credit risk management purposes as historical experience indicates that financial assets that meet either of the following criteria are generally not recoverable:

- when there is a breach of financial covenants by the debtor; or
- information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Company, in full (without taking into account any collateral held by the Company).

Irrespective of the above analysis, the Company considers that default has occurred when a financial asset is more than 60 days past due unless the Company has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cashflows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;



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(iv) Write off policy

The Company writes off a financial asset when there is sufficient information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when all economic attempts to recover the outstanding amount have failed or when the period within which the debt can be legally enforced has expired or unable to locate debtor or debtor passed away leaving no asset, whichever occurs sooner.

Financial assets written off may still be subject to enforcement activities under the Company's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognized in profit or loss.

(v) Measurement and recognition of expected credit losses

The measurement of expected credit losses is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information as described above.

As for the exposure at default, for financial assets, this is represented by the assets' gross carrying amount at the reporting date.

For financial assets, the expected credit loss is estimated as the difference between all contractual cashflows that are due to the Company in accordance with the contract and all the cashflows that the Company expects to receive, discounted at the original effective interest rate.

If the Company has measured the loss allowance for a financial instrument at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Company measures the loss allowance at an amount equal to 12-month ECL at the current reporting date, except for assets for which simplified approach was used.

The Company recognises an impairment gain or loss in profit or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

For trade receivables, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Derecognition of financial assets

The Company derecognises a financial asset only when the contractual rights to the cashflows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

b) Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent measurement

All financial liabilities are measured subsequently at amortised cost using the effective interest method, Financial liabilities measured subsequently at amortised cost.

Financial liabilities that are not:

- (i) contingent consideration of an acquirer in a business combination,
- (ii) held-for-trading, or
- (iii) designated as at FVTPL, are measured subsequently at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the (Expected Interest Rate) EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the effective interest (EIR) amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss.

This category generally applies to interest-bearing loans and borrowings.

Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments. These foreign exchange gains and losses are recognised in profit or loss for financial liabilities that are not part of a designated hedging relationship.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period.



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Derecognition of financial liabilities

The Company derecognises financial liabilities when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

When the Company exchanges with the existing lender one debt instrument into another one with the substantially different terms, such exchange is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, the Company accounts for substantial modification of terms of an existing liability or part of it as an extinguishment of the original financial liability and the recognition of a new liability.

It is assumed that the terms are substantially different if the discounted present value of the cashflows under the new terms, including any fees paid net of any fees received and discounted using the original effective rate is at least 10 percent different from the discounted present value of the remaining cashflows of the original financial liability. If the modification is not substantial, the difference between:

- (1) the carrying amount of the liability before the modification; and
- (2) the present value of the cashflows after modification should be recognised in profit or loss as the modification gain or loss within other gains and losses.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities

c) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

4.3 Property, Plant and Equipment Recognition and measurement

Land held for use are stated in the statement of financial position at their revalued amount.

Buildings are stated in the statement of financial position at their revalued amount less accumulated depreciation and any impairment losses.

Plant and equipment including borrowing costs, are stated at revaluation/cost less accumulated depreciation and any impairment losses.

Addition to Property, plant and equipment are recognized at cost when purchased.. Cost includes expenditure that is directly attributable to the acquisition of the asset. Items of property, plant and equipment under construction are disclosed as capital work-in-progress. The cost of construction recognised includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located, and borrowing costs on qualifying assets.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised in profit or loss.



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Assets are reviewed annually to ensure that impairment has not occurred. They are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts for those assets may not be recoverable. Impairment losses are measured as the difference between the carrying amount and the recoverable amount, which is the higher of the asset's fair value less costs to sell and its value in use, as determined by the amount of estimated risk adjusted future cash flows. Impairment losses are recognised in income statement in the period in which they are incurred. The depreciation method and estimated useful lives are being reviewed regularly.

Borrowing costs directly related to the acquisition or construction of an asset are capitalised as part of the cost of the asset to the extent of its recoverable amount. Borrowing costs are capitalised when the cost of the acquisition of the assets and borrowing cost are incurred and the activities necessary to bring the assets to a condition for its use have been started.

Capitalisation of borrowing cost is suspended during periods in which active development is interrupted. Subsequent expenditure is capitalised if it increases the future economic benefits of the related assets. All other expenditure is expensed when incurred.

Maintenance costs or costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred. Costs that increase the carrying amount of assets are allocated thereto and depreciated over their residual economic lives.

Subsequent costs

The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognised.

PPE held for sale

There is no PPE held for sale in the year under review.

Derecognition

An item of PPE is derecognised when it is disposed of or when no future economic benefits are expected from its use or disposal. Any gain or loss on sale of an item of property, plant and equipment is recognised in profit or loss.

Depreciation

Depreciation is calculated on the cost of an asset, or other amount substituted for cost, less its residual value. Where the residual value is getting to nil, the asset is fair-valued and the value incorporated in the Company's records.

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment which reflects the expected pattern of consumption of the future economic benefits embodied in the asset. The useful lives of the items of PPE together with the depreciation methods are reviewed annually for propriety. Depreciation of an asset commences when the asset is ready to be used.



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The useful lives of the respective class of assets are recognized using the following rates;

	%
Leasehold buildings	2
Plant and machinery	2.5
Furniture, fixtures and equipment	10
Motor vehicles	20

Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Company will obtain ownership by the end of the lease term in which case the assets are depreciated over the useful life.

44 Intangible Assets

Intangible Assets are measured at cost on initial recognition. They are carried at cost less any accumulated amortization and accumulated impairment losses if any

The useful life of the intangible are assessed as either finite or indefinite.

Intangible assets with finite lives are amortized over the useful life and assessed for impairment whenever there is an indication that the intangible assets may be impaired. The amortization period and the amortization method are reviewed at least at the end of each reporting period.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

The Company's intangible assets relate to software purchased and put into use within the year. The useful life of the assets is assessed to be three years and have been amortized accordingly using 33.33%

Intangible assets are derecognized when disposed or when there is no likelihood of getting economic value from the asset.

4.5 Inventories

Inventory is measured at the lower of cost and net realisable value. The cost of inventory includes expenditure incurred in acquiring the inventory, production or conversion costs and other costs incurred in bringing them to then- existing location and condition. Cost incurred in bringing each product to its present location and condition is based on:

Raw and packaging materials and	-	purchase cost on weighted average cost basis including purchased finished goods transportation.
Products-in-process	-	weighted average cost of direct materials and labour
Finished goods (profiles)	-	weighted average cost of direct materials and labour plus a
proportion of manufacturing overhead	-	weighted average cost of direct materials
Diesel	-	weighted average cost of direct materials



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Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of conversion and selling expenses.

Allowance is made for obsolete, slow moving or defective items where appropriate.

Impairment of Non-financial assets

At each reporting date, the Company reviews the carrying amounts of its tangible and intangible assets other than inventories to determine whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any). For goodwill and intangible assets that have indefinite useful lives or that are not yet available for use, the recoverable amounts are estimated each year.

Where the asset does not generate independent cash flows from other assets, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

An intangible asset with an indefinite useful life is tested for impairment at least annually and whenever there is an indication that the asset may be impaired.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash generating unit (CGU). For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit, or CGU").

An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its estimated recoverable amount. Impairment losses are recognized in profit or loss unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease. Impairment losses recognized in respect of CGUs are allocated first to reduce the carrying amount of any goodwill allocated to the units, and then to reduce the carrying amounts of the other assets in the unit (group of units) on a pro rata basis.

In respect of other assets (excluding Goodwill for which impairment loss is not reversed), impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognised.

4.7 Employee benefits

a Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a



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The company makes provisions for employee benefits in accordance with the Pension Reform Act 2014. 8% of the employee's basic salary, housing and transport contributed monthly by the employee and 10% contributed by the employer. The monthly contribution is remitted to the Pension Fund Administrators.

Termination benefits

Termination benefits are recognised as an expense when the Company is committed demonstrably, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognised as an expense if the Company has made an offer of voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably. If benefits are payable more than 12 months after the reporting period, they are discounted to their present value.

Termination benefits payable on retirement from employment are now paid at the end of each year to the employee concerned whether or not the employee has retired in accordance with agreement with the Employee/Employer Union.

c: Short-term employee benefits

Short-term employee benefit obligations are measured on a non-discounted basis and are expensed as the related service is provided.

A liability is recognised for the amount expected to be paid under short-term cash bonus or profit sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

4.8 Provisions

Provisions are recognised when the company has present obligation, whether legal or constructive, as a result of a past event for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessment of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost

4.9 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company, or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.



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Contingent liabilities are only disclosed and not recognised as liabilities in the statement of financial position.

If the likelihood of an outflow of resources is remote, the possible obligation is neither a provision nor a contingent liability and no disclosure is made

4.10 Statement of cash flows

The statement of cashflows is prepared using the indirect method. Changes in statement of financial position items that have not resulted in cashflows such as translation differences, fair value changes, equity-settled share-based payments and other non-cash items, have been eliminated for the purpose of preparing the statement. Dividends paid to ordinary shareholders are included in financing activities. Finance cost is also included in financing activities while finance income received is included in investing activities.

4.11 Revenue

Revenue from contracts with customers IFRS 15

Revenue is recognised by applying a five-step approach:

- Identify the contract
- Identify the separate performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to separate performance obligations
- Recognise revenue when (or as) each performance obligation is satisfied

Identify the contract

Any agreement that creates enforceable rights and obligations is a contract. This covers revenue arising from contracts for:

- (a) Sale of the Company's products to retail customers, wholesalers or distributors;
- (b) Sale of products under contract manufacturing agreements;
- (c) Licences of the Company's intellectual property;
- (d) Divestments of PP&E and intangible assets. It does not cover revenue arising on sales of businesses or from collaboration agreements.

Identify the separate performance obligations in the contract

Performance obligations are the explicit or implicit promises made to the customer or licensee in a contract. In a multi-element arrangement, it is necessary to determine if the promises made are distinct from each other or should be accounted for together as a bundle.

Determine the transaction price

The transaction price is the amount of consideration that the Company is entitled to for the transfer of goods or services. The price may include variable consideration where either- Uncollected revenue is contingent on future events occurring, such as meeting a sales milestone; or



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- The Company's ability to retain revenue already invoiced or collected is contingent on future events not occurring, such as retrospective rebates being awarded by the Company or products being returned by the customer.

Variable consideration is estimated and recognised as revenue when it is highly probable that a significant reversal of the cumulative revenue recognised will not occur in future periods.

Allocate the transaction price to performance obligations

The total consideration in a contract is between each of the distinct performance obligations in that contract on the basis of the stand alone selling price of each.

Recognise revenue when (or as) each performance obligation is satisfied

Revenue is recognised in the Income Statement when or as the Company fulfils its performance obligations, in the case of sale of products or divestment of other assets, this is when control of the products or assets has been transferred to the customer or buyer. In the case of services, the obligation is satisfied over the period of provision of the services.

Significant financing component

Generally, the Company receives short-term advances from its customers. Using the practical expedient in IFRS15, the Company does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Contract balances

Trade receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets

Contract Asset

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract



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4.12 Taxation

Tax expense comprises current and deferred tax. Current tax and deferred tax charges are recognised in profit or loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

Current Tax.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. Taxable profit differs from profit as reported in the income statement because it excludes items of income or expenses that are deductible in other years for tax purposes, and it further excludes items that are never taxable or deductible.

Deferred Tax

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and are accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilized.

Such assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to item charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

4.13 Dividends

Final dividends are a liability in the year in which they are declared and approved by the Company in general meeting. Interim dividends are recognised when they are paid.

Dividends which remained unclaimed for a period exceeding twelve (12) years from the date of declaration and which are no longer actionable by shareholders in accordance with Section 385 of Companies and Allied Matters Act of Nigeria are written back to retained earnings.

4.14 Earnings per share

The Company presents basic earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for own shares held.



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS

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4.15 Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the company components. All operating segments are reviewed over time by the Company's Board of Directors (BOD) to make decisions and assess its performance

Basis of segmentation

The Company's primary format for segment reporting is based on business segments. The business segments are determined by management based on the Company's internal reporting structure.

4.16 Related Parties

Related parties include the holding company and other group entities. Directors, their close family members and any employee who is able to exert a significant influence on the operating policies of the Company are also considered to be related parties.

Key management personnel are also regarded as related parties. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

4.17 Leases

Determining whether an arrangement contains a lease

At inception of an arrangement, the Company determines whether the arrangement is or contains a lease. At inception or on reassessment of an arrangement that contains a lease, the Company separates payments and other consideration required by the arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the Company concludes for a finance lease that it is impracticable to separate the payments reliably, then an asset and a liability are recognised at an amount equal to the fair value of the underlying asset; subsequently, the liability is reduced as payments are made and an imputed finance cost on the liability is recognised using the Company's incremental borrowing rate.

Leased assets

Assets held by the Company under leases which transfer to the Company substantially all of the risks and rewards of ownership are classified as finance leases. On initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Assets held under other leases are recognised in the Company's statement of financial position as part of Property, plant and equipment.

Lease payments

The lease payments made are recognised in profit or loss on a straight-line basis over the term of the lease.



**ALUMINIUM EXTRUSION INDUSTRIES PLC
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**CRITICAL ACCOUNTING JUDGEMENT AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

5. Significant accounting judgements, estimates and assumptions

The preparation of financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The management of the Company revises its estimates and assumptions on a regular basis to ensure that they are relevant regarding the past experience and the current economic and political environment. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. The accounting for certain provisions, certain financial instruments and the disclosure of financial assets, contingent assets and liabilities at the date of the financial statements is judgmental. The items, subject to judgment, are detailed in the corresponding notes to the financial statements.

In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are discussed below:

5.1 Critical accounting judgements

In the process of applying the Company's accounting policies, management has made some judgements, which have the most significant effect on the amounts recognised in the financial statements:

5.2 Key sources of estimation uncertainty

Estimated useful lives and residual values of property, plant and equipment

The Company's management determines the estimated useful lives and related depreciation charge for its items of property, plant and equipment on an annual basis. The Company has carried out a review of the residual values and useful lives of property, plant and equipment as at year end and that has not highlighted any requirement for an adjustment to the residual values and remaining useful lives of the assets for the current or future periods.

Impairment testing

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available unobservable inputs that are developed based upon the best information available under the circumstances, which might include the Company's own data less incremental costs of disposing of the asset. The value in use calculation is based on a discounted cash flow (DCF) model.

Provision for expected credit losses (ECL) of trade receivables

The Company uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.

The provision matrix is initially based on the Company's historical observed default rates. The Company will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are reviewed



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

6.Revenue

	2021	2020
	N'000	N'000
Sale of Aluminium profiles, billets and roofing sheet	<u><u>2,635,243</u></u>	<u><u>2,328,485</u></u>

Revenue represents the total amount invoiced to customers for goods supplied and services rendered after deducting trade discounts and commissions. It comprises sale of aluminium profiles, Aluminium roofing sheets and billets.

Sales were made to third parties.

6.1 Segment revenue and results

The Company has two major business segments: Extruded Aluminium Profiles at Owerri and Suleja and Aluminium Roofing sheets at Owerri.

Revenue and cost represent operating revenues and expenses respectively that are directly attributable to each business segment. The Company's business segments are presented by line of business that are subject to similar risks and returns. All Company's revenue is derived from Nigeria. Performance is measured based on segment profit before income tax, as included in the internal management reports that are reviewed by the Company's Board of Directors. Segment profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. The understated is the segment revenue and results in the year.

	Extrusion	Roofing	2021	2020
	N'000	N'000	Total	Total
	N'000	N'000	N'000	N'000
Revenue	2,543,068	92,175	2,635,243	2,328,485
Cost of sales	<u>(2,312,553)</u>	<u>(78,372)</u>	<u>(2,390,925)</u>	<u>(2,060,939)</u>
Gross profit	<u><u>230,515</u></u>	<u><u>13,803</u></u>	<u><u>244,318</u></u>	<u><u>267,546</u></u>

6.2 Segment assets and liabilities

	Total segment assets		Total segment liabilities	
	2021	2020	2021	2020
	N'000	N'000	N'000	N'000
Extrusion	2,809,629	2,540,432	212,495	380,444
Roofing	14,543	26,132	47,381	10,662
	<u>2,824,172</u>	<u>2,566,564</u>	<u>259,876</u>	<u>391,106</u>
Unallocated deferred tax	-	-	163,187	163,187
Unallocated borrowing	-	-	-	-
	<u><u>2,824,172</u></u>	<u><u>2,566,564</u></u>	<u><u>423,063</u></u>	<u><u>554,293</u></u>

6.3 Geographical information

	Revenue by	Revenue by
	location of	location of
	the customers	the customers
	N'000	N'000
East	2,116,367	1,805,220
West	-	22,812
North	<u>518,876</u>	<u>500,453</u>
	<u><u>2,635,243</u></u>	<u><u>2,328,485</u></u>



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

	2021	2020
	N'000	N'000
7. Cost of sales		
Cost of raw materials consumed	1,663,092	1,376,438
Chemicals consumed	134,071	108,037
Electricity, diesel and lubricants	263,383	212,416
Salaries and wages	186,674	174,511
Factory repairs and maintenance	44,438	92,524
Engineering spares	36,869	33,829
Rent, rates and taxes	32,400	32,400
Depreciation	30,025	31,193
Movement in finished goods and work-in-progress	(27)	(409)
	<u><u>2,390,925</u></u>	<u><u>2,060,939</u></u>
8. Other Income		
Sale of metal scraps	<u><u>17,291</u></u>	<u><u>3,909</u></u>
9. Staff cost		
Salaries, wages and allowances	36,053	35,969
Staff welfare	11,157	10,313
Staff pension and trust fund	9,424	9,722
Staff training	270	4
Staff gratuity	<u>8,298</u>	<u>7,630</u>
	<u><u>65,202</u></u>	<u><u>63,638</u></u>
10. Depreciation, amortization and impairment		
Depreciation of property, plant and equipment (note 17.2)	5,279	6,936
Amortization of intangible assets (note 18)	500	500
Allowance for doubtful balance	<u>796</u>	<u> </u>
	<u><u>6,575</u></u>	<u><u>7,436</u></u>



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

	2021	2020
	N'000	N'000
11. Administrative expenses		
Directors' allowances	2,075	1,260
Directors' other expenses	4,198	3,011
Rent and rates	5,776	5,190
Printing and stationery	1,102	1,551
Legal and professional expenses	5,404	4,538
Subscription and registration	4,800	4,736
Bank charges and commission	4,424	3,759
Insurance	6,438	6,244
Travelling and accommodation	5,281	5,522
Annual General Meeting expenses	2,160	900
Vehicle running costs	1,789	1,413
Repairs and maintenance	10,054	10,713
Community relation expenses	3,078	3,848
Postages and telephone	4,640	5,012
Audit fee	2,150	2,150
Security and safety expenses	5,532	4,145
Office expenses	3,088	2,622
SAP maintenance expenses	1,295	4,800
	<u>73,284</u>	<u>71,414</u>
12. Selling and distribution expenses		
Salaries and allowances	10,238	9,854
Travelling and telephone expenses	954	1,164
Distribution expenses	4,989	7,353
Advertising and sales promotion	890	2,830
	<u>17,071</u>	<u>21,201</u>
13. Finance cost		
Interest on overdrafts	-	<u>3,887</u>
Expenses by function is summarized as follows:		
Cost of sales (note 7)	2,390,925	2,060,939
Staff cost (note 9)	65,202	63,638
Depreciation, amortization and impairment (note 10)	6,575	7,436
Administrative expenses (note 11)	73,284	71,414
Selling and distribution expenses (note 12)	17,071	21,201
Finance cost (note 13)	-	3,887
Total expenses by function	<u>2,553,057</u>	<u>2,228,515</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

	2021	2020
	N'000	N'000
Expenses by nature:		
Raw materials and consumables	1,797,136	1,517,895
Lighting diesel and electricity	263,383	212,416
Staff costs	262,114	248,003
Depreciation, amortization and impairment	36,600	38,629
Selling and distribution expenses	5,879	11,347
Finance charges	4,424	7,646
Repairs and maintenance	91,361	103,237
Rent, rates and taxes	38,176	37,590
Directors emoluments	6,273	4,271
Travelling and accomodation	6,235	5,522
Legal, audit and other professional expenses	7,554	6,688
Printing, stationery and office expenses	5,485	4,173
Subscription and registration	4,800	8,372
Insurance	6,438	6,244
Annual General Meeting expenses	2,160	900
Vehicle running costs	1,789	1,413
Community relation expenses	3,078	5,012
Postages and telephone	4,640	5,012
Security and safety expenses	5,532	4,145
Total expenses by nature	<u>2,553,057</u>	<u>2,228,515</u>

14.Result for the year

Result for the year is stated after charging the following:

Directors' remuneration		
- Fee	-	-
- Others	6,273	4,271
Finance cost	-	3,887
Auditors' remuneration	2,150	2,150
Depreciation of property, plant and equipment	35,304	38,129
Amortization of intangible assets	500	500

15Taxation (write-back)/expense

This relates to current tax expense based on the profit for the year

Income tax	30,696	33,303
Education tax	2,696	2,840
Charge for the year (note 29.1)	<u>33,392</u>	<u>36,143</u>
Deferred tax (write-back)/addition	(856)	(81,640)
Per Statement of Profit or Loss	<u>32,536</u>	<u>(45,497)</u>

15.1The charge for income tax in these financial statements has been based on the provision of the Companies Income Tax CAP C21 LFN 2004 while the Education Tax is in accordance with the provisions of Education Tax Act CAPE4 LFN 2004.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

16 Other comprehensive income

16.1 Fair valuation of intangibles

This related to fair-valuation of intangible assets (software) in the year.

	2021 N'000	2020 N'000
16.2 Revaluation gain		
Net revaluation gain arising from Cost	176,915	-
Net revaluation gain arising from Accumulated depreciation	140,946	-
	<u>317,861</u>	<u>-</u>

17. Property, Plant and Equipment

17.1 Summary

The carrying amount of property, plant and equipment is stated as follows;

	2021 N'000	2020 N'000
Land	679,479	503,840
Leasehold building	434,431	320,536
Extrusion plant and machinery	963,047	957,848
Roofing plant and machinery	13,981	13,891
Furniture and equipment	8,045	11,475
Motor vehicles	5,853	5,653
	<u>2,104,836</u>	<u>1,813,243</u>

17.2 Analysis of Property, plant and equipment

	Land N'000	Leasehold building N'000	Extrusion Plant and machinery N'000	Roofing Plant and machinery N'000	Furniture and equipment N'000	Motor vehicles N'000	Total N'000
Deemed Cost							
At 1 January 2020	503,840	332,160	1,029,481	14,949	19,430	10,900	1,910,760
Addition	-	-	-	-	-	8,125	8,125
At 31 December 2020	503,840	332,160	1,029,481	14,949	19,430	19,025	1,918,885
Addition	-	-	9,036	-	-	-	9,036
Revaluation gain/(loss)	175,639	102,271	(75,470)	(968)	(11,385)	(13,172)	176,915
At 31 December 2021	<u>679,479</u>	<u>434,431</u>	<u>963,047</u>	<u>13,981</u>	<u>8,045</u>	<u>5,853</u>	<u>2,104,836</u>
Depreciation							
At 1 January 2020	-	5,082	47,399	641	7,306	7,085	67,513
Charge for the year	-	6,542	24,234	417	649	6,287	38,129
At 31 December 2020	-	11,624	71,633	1,058	7,955	13,372	105,642
Charge for the year	-	6,090	23,592	343	1,781	3,498	35,304
Transfer to Rev reserve	-	(17,714)	(95,225)	(1,401)	(9,736)	(16,870)	(140,946)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Carrying Amount							
At 31 December 2021	<u>679,479</u>	<u>434,431</u>	<u>963,047</u>	<u>13,981</u>	<u>8,045</u>	<u>5,853</u>	<u>2,104,836</u>
At 31 December 2020	<u>503,840</u>	<u>320,536</u>	<u>957,848</u>	<u>13,891</u>	<u>11,475</u>	<u>5,653</u>	<u>1,813,243</u>
At 1 January 2020	<u>503,840</u>	<u>327,078</u>	<u>982,082</u>	<u>14,308</u>	<u>12,124</u>	<u>3,815</u>	<u>1,843,247</u>

	2021 N'000	2020 N'000
Deamed cost		
Addition in the year	9,036	8,125
Revaluation/cost in the year	2,095,800	1,910,760
	<u>2,104,836</u>	<u>1,918,885</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
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17.3 Deemed Cost

The Company's property, plant and equipment were revalued on 23 December 2021 by Jide Taiwo & Co (Estate Surveyors and Valuers - FRC/2012/00000000254) on the basis of market value at the sum of N 2,095,000,000. The revaluation gain of N317,861,000 arising therefrom was accounted for as part of other comprehensive income in the year of revaluation.

	2021	2020
	N'000	N'000
17.4 Depreciation		
Cost of sales	30,025	31,193
Administrative	5,279	6,936
	<u>35,304</u>	<u>38,129</u>

17.5 Land

This comprises of:

Factory site at Inyishi	477,879	333,840
Plots 5, 6 and 7 Industrial Layout, Ikot Abasi	201,600	170,000
	<u>679,479</u>	<u>503,840</u>

17.6 Security

The company has provided these assets as security to the tune of the overdrawn facility.

18 Intangible assets

Intangible asset represents the amount paid to acquire SAP accounting software. The software was put into use on 1 July 2015 and amortised over a period of three years. The software was fully amortized in the year and was fair-valued and incorporated in the financial statements.

	2021	2020
	N'000	N'000
Cost		
At 1 January	1,500	1,500
Fair-valuation in the year	1,500	-
At 31 December	<u>3,000</u>	<u>1,500</u>
Amortization		
At 1 January	1,000	500
Amortization in the year	500	500
At 31 December	<u>1,500</u>	<u>1,000</u>
Carrying amount at 31 December	<u>1,500</u>	<u>500</u>



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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

	2021	2020
	N'000	N'000
19 Inventories		
Raw materials, chemicals and powders	279,351	267,555
Spares	117,888	75,333
Die	40,634	18,288
Finished goods	190,069	135,391
Fuel, Oil and lubricants	21,223	19,111
	<u>649,165</u>	<u>515,678</u>

19.1 The total inventory charged to cost of sales is N2,097,388 (2020 - N1,730,311,000)

19.2 The company adopts "weighted average cost" method in valuing inventory

19.3 There is no inventory pledged as security for liabilities during the year.

20. Trade and other receivables

Trade and other receivables are recognized initially at their transaction price and subsequently measured at amortized cost less loss allowances.

	2021	2020
	N'000	N'000
Trade receivables	4,001	4,026
Advance to suppliers	5,786	8,254
Due from related companies (Note 34)	13,115	15,498
	<u>22,902</u>	<u>27,778</u>
Allowance for related party receivables	(796)	-
	<u>22,106</u>	<u>27,778</u>

21. Cash and cash equivalents

Cash in hand	1,585	726
Cash at banks (note 21.1)	33,259	198,307
Cash and bank balance	<u>34,844</u>	<u>199,033</u>
Short term borrowing (note 21.2)	(55)	(55)
	<u>34,789</u>	<u>198,978</u>

21.1 Cash at banks

Included in the cash at banks is an amount of N12,104,578 (2020 - N10,531,390) relating to unclaimed dividends in prior years held as fixed deposit investment in Access bank.

21.2 Short term borrowings

Convertible debenture	<u>55</u>	<u>55</u>
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This represents 20% convertible debenture issues by the Company which has not yet been converted to ordinary shares.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

	2021	2020
	N'000	N'000
22 Other current assets		
Prepaid expenses (note 22.1)	5,532	5,523
Staff advance (Note 22.2)	6,189	4,809
	<u>11,721</u>	<u>10,332</u>
22.1 This relates to guest house rent and insurance prepaid in the year		
22.2 This relates to advance given to staff. The staff advance is stated at market value.		
23 Share Capital		
<i>Authorised:</i>		
300,000,000 ordinary shares of 50k each	<u>150,000</u>	<u>150,000</u>
<i>Issued, called up and fully paid:</i>		
219,956,000 ordinary shares of 50k each	<u>109,978</u>	<u>109,978</u>
Each ordinary share holds one voting right.		
24 Share premium	<u>124,956</u>	<u>124,956</u>
This represents the share premium arising from the shares issued by the Company		
	2021	2020
	N'000	N'000
25 Revaluation reserve		
At 1 January	973,255	973,255
Revaluation gain	317,861	-
	<u>1,291,116</u>	<u>973,255</u>
26 Retained earnings		
As at 1 January	804,081	646,580
Prior year's dividend paid (note 26.1)	-	-
Profit for the year after taxation	66,941	149,376
Arising from leased motor vehicle (26.2)	-	8,125
Other comprehensive income	1,500	-
	<u>872,522</u>	<u>804,081</u>
26.1 There was no dividend paid in the year as the AGM for 2020 financial statements did not hold due to the matter in court.		
26.2 This relates to the incorporation of leased vehicle (Hyundai Creta SUV) acquired in the year after the expiration of the finance lease. The obligation under lease was not recognized as a liability at the inception of the lease.		



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
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	2021 N'000	2020 N'000
27 Deferred taxation		
At 1 January	163,187	244,827
Movement in the year	(856)	(81,640)
At 31 December	<u>162,331</u>	<u>163,187</u>

Deferred tax liabilities arose mainly on Property, plant and equipment. The following are the major deferred tax liabilities and assets recognised by the company and movements thereon during the current and prior reporting period.

	2021					Closing balance N'000
	Opening balance N'000	Recognised in other Charged to profit or N'000	Charged comprehensive income N'000	Charged directly to equity N'000	Reclassified from equity to profit or loss N'000	
<i>Deferred tax assets/(liabilities) on:</i>						
Property, Plant and Equipment	163,187	(856)	-	-	-	162,331
Available-for-sale financial assets	-	-	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
	<u>163,187</u>	<u>(856)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,331</u>

	2020					Closing balance N'000
	Opening balance N'000	Recognised in other Charged to profit or N'000	Charged comprehensive income N'000	Charged directly to equity N'000	Reclassified from equity to profit or loss N'000	
<i>Deferred tax assets/(liabilities) on:</i>						
Property, Plant and Equipment	244,827	(81,640)	-	-	-	163,187
Available-for-sale financial assets	-	-	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
	<u>244,827</u>	<u>(81,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,187</u>

Deferred tax assets and liabilities are offset where the company has a legally enforceable right to do so. The following is the analysis of the deferred tax assets/(liabilities) presented in the Statement of Financial Position:

	2021 N'000	2020 N'000
Deferred tax assets	-	-
Deferred tax liabilities	<u>162,331</u>	<u>163,187</u>
	<u>162,331</u>	<u>163,187</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

28 Trade and other payables

Trade and other payables are recognized initially at their transaction price and subsequently measured at amortized cost.

	2021	2020
	N'000	N'000
Trade payables (note 28.1)	74,134	23,705
Customers' deposits (28.2)	43,518	154,478
Accrued expenses (28.3)	6,276	4,992
Provisions (28.4)	73,158	140,533
Due to related companies (note 34)	-	2,430
	<u>197,086</u>	<u>326,138</u>

28.1 Trade payables

This relates to the unpaid balance to the suppliers at year end

28.2 Customers' deposits

This relates to the amount deposited by the customers for the production and supply of Aluminium profiles.

28.3 Accrued expenses

These are expenses in which the related services have been received by the Company but not yet paid for at year end.

28.4 Provisions

These are liabilities in which either the timing of occurrence or the amount was not know at year end.

	2021	2020
	N'000	N'000
29 Current tax liabilities		
Income tax payable (note 29.1)	33,392	36,143
Withholding tax payable (note 29.2)	12,385	11,216
	<u>45,777</u>	<u>47,359</u>

29.1 Income tax payable

At 1 January	36,143	28,552
Charge for the year (note 15)	33,392	36,143
Payment during the year	(36,143)	(28,552)
At 31 December	<u>33,392</u>	<u>36,143</u>

29.2 Withholding tax payable

This relates to withholding tax deducted from the suppliers but not yet remitted to the Revenue Authorities.

	2021	2020
	N'000	N'000
30 Other current tax liabilities		
Value added tax	4,863	978
Pay As You Earn tax	-	-
	<u>4,863</u>	<u>978</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

	2021 N'000	2020 N'000
31 Dividends		
Unclaimed dividend	12,105	13,566
Interest on fixed deposit	-	-
	<u>12,105</u>	<u>13,566</u>
32 Other current liabilities		
Trust funds	2,627	2,358
Deposit for dies	600	600
Insurance claim	150	35
Others	5	17
	<u>3,382</u>	<u>3,010</u>
33 Reconciliation of Profit for the year to net cash provided by operating activities		
Profit for the year	386,302	149,376
Adjustments not involving movement of cash		
Depreciation of property, plant and equipment (note 17.2)	35,304	38,129
Amortisation of intangible assets (note 18)	500	500
Finance cost (note 13)	-	3,887
Finance lease adjustment	-	8,125
Unclaimed dividend adjustment	1,461	-
Fair-valuation of intangibles	(1,500)	-
Revaluation surplus	(317,861)	-
	<u>104,206</u>	<u>200,017</u>
Changes in assets and liabilities		
(Increase)/decrease in inventories	(133,487)	38,186
Decrease in trade and other receivables	5,672	28,369
Increase in other current assets	(1,389)	(2,317)
(Decrease)/increase in trade and other payables	(129,052)	95,472
(Decrease)/increase in current tax liabilities	(1,582)	6,834
Increase in other current tax liabilities	3,885	679
(Decrease)/increase in Dividends	(1,461)	2,577
Increase in other current liabilities	372	439
Decrease in deferred tax	(856)	(81,640)
	<u>(153,692)</u>	<u>288,616</u>
Net cash (used in)/provided by operating activities	<u>(153,692)</u>	<u>288,616</u>



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

34. Related party relationship

34.1 Relationship with the parent, fellow subsidiaries and associates of the Group

a. **Tower Aluminium (Nigeria) Limited .**

Tower Aluminium (Nigeria) Limited is the major shareholder of Aluminium Extrusion Industries Plc (ALEX Plc). with 67.80% shareholding. Tower Aluminium (Nigeria) Limited went into receivership. However, there is a court case between Tower Aluminium (Nigeria) Limited and the receivers. Notwithstanding this, we learnt that Tower Aluminium (Nigeria) Limited is renamed Tower Alloys Industries Limited.

b. **Tower Extrusions**

Tower Extrusions is the Extrusion division of Tower Aluminium (Nigeria) Limited. It also changed its name to Tower Alloys Industries Limited during the year. The Company was supplying Aluminium profiles and chemicals to ALEX Plc and was also buying Aluminium profiles and billet logs.

c. **Aluminium Rolling Mill**

Aluminium Rolling Mills is a division of Tower Aluminium (Nigeria) Limited. It supplies Aluminium coils to Alex Plc.

d. **Tower Building Products**

Tower Building Products is a division of Tower Aluminium (Nigeria) Limited. It supplies roofing sheets to ALEX Plc.

e. **Kolorkote Nigeria Limited**

Kolorkote Nigeria Limited is a subsidiary of Tower Aluminium (Nigeria) Limited. It supplies Aluminium coils to ALEX Plc.

f. **Queensway Aluminium Company Limited**

Queensway Aluminium Company Limited is a subsidiary of Tower Aluminium (Nigeria) Limited. It leased its powder-coating plant at Suleja, Niger State to ALEX Plc which commenced business in April 2013.

g. **International Data Management Services (IDM) Limited**

International Data Management Services (IDM) Limited is an Associate Company of Tower Aluminium (Nigeria) Limited. It is responsible for software installation and systems and data management for the group.

h. **Asaba Aluminium Company Limited**

This is an Associate Company of Tower Aluminium (Nigeria) Limited. It supplies Aluminium coils and roofing sheets to Alex Plc and ALEX Plc supplies same to them when in need.

i. **Midland Galvanizing Products Limited**

Midland Galvanizing Products Limited is an associate of Tower Aluminium (Nigeria) Limited. It supplies steel roofing sheets to ALEX Plc.

j. **PGN Limited**

PGN Limited is an associate of Tower Aluminium (Nigeria) Limited. It supplies Aluminium coils and roofing sheets to ALEX Plc.

Transactions

During the year, Aluminium Extrusion Industries Plc carried out transactions with these Companies. These transactions are as stated against each Company above.

At the end of the year, the following balances were outstanding in the Company's records.



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

	2021	2020
Due from:	N'000	N'000
Asaba Aluminium Company Limited - Purchase of Aluminium coils	796	796
Tower Alloys Industries Limited - Purchase of billets and profiles	12,301	14,702
Queensway Aluminium Co. Ltd- Lease of warehouse and powder-coating plant	18	-
	<u>13,115</u>	<u>15,498</u>
Due to:		
Queensway Aluminium Co. Ltd- Lease of warehouse and powder-coating plant	-	2,430
Kolorkote Nigeria Limited - Supply of Aluminium coils	-	-
	<u>-</u>	<u>2,430</u>

Allowance for doubtful debts

Full allowance was made for Asaba Aluminium Company Limited's balance of N796,000 because the debt is doubtful of recovery.

There were no related parties' and shareholders' loans.

34.2 Relationship with the key management personnel

Key management personnel include the Directors and the management staff of the Company.

Transaction

During the year there were no transactions carried out by the key management personnel with the Company. However, the Directors' fees, allowances and other entitlements are disclosed in note 35.1 below.

	2021	2020
	N'000	N'000
35.0 Information on Directors and Employees		
35.1 Directors		
The remuneration paid to the directors are as follows;		
Fees	-	-
Emoluments (including sitting allowances)	<u>6,273</u>	<u>4,271</u>
Highest paid Director (MD)	<u>2,394</u>	<u>2,394</u>
	Number	Number
Directors with no emoluments	<u>Nil</u>	<u>Nil</u>

The Directors have no fees. They are only entitled to sitting allowance.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

35.2 Employees

Employees of the company, other than Directors, whose duties were wholly or mainly discharged in Nigeria received gross remuneration in the following ranges:

	2021	2020
	Number	Number
Below N800,000	4	6
N800,001 - N900,000	4	2
N900,001 - N1,000,000	5	9
N1,000,001 - N1,100,000	7	9
N1,100,001 - N1,200,000	5	7
N1,200,001 - N1,300,000	3	2
N1,300,001 - N1,400,000	4	6
N1,400,001 - N1,500,000	5	9
N1,500,001 - N1,600,000	4	3
N1,600,001 - N1,700,000	3	1
N1,700,001 - N1,800,000	5	2
N1,800,001 - N1,900,000	4	1
N1,900,001 - N2,000,000	4	1
N2,000,001 and above	3	2
	60	60

Staff numbers

The average number of staff of the company in the year is as follows:

Categories

Production	49	47
Sales and distribution	3	4
Administration	8	9
	60	60

	2021	2020
	N'000	N'000
Staff cost		
Cost of sales	186,674	174,511
Administrative	65,202	63,638
Selling and distribution	10,238	9,854
	262,114	248,003
36 Earnings per Share		
Profit for the year	66,941	149,376
Other comprehensive income transferred to retained earnings	1,500	-
Profit attributable to ordinary equity holders (in naira)	68,441	149,376
Number of ordinary shares issued and fully paid (in number)	219,956	219,956
Earnings per 50 kobo share (EPS) - Basic (kobo)	31	68



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 DECEMBER 2021

37. Financial instruments

A Financial Risk Management

- Risk management framework

The Board of Directors has over all responsibility for the establishment and oversight of the Company's risk management framework. The Board has established the Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee reports regularly to the Board of Directors on its activities. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Company's Audit Committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Company's Audit Committee is assisted in its oversight role by Internal Audit. Internal Audit undertakes both regular and adhoc review so frisk management controls and procedures, the results of which are reported to both Senior Management and the Audit Committee.

The Company has exposure to the following risks from its use of financial instruments:

- a Credit risk
- b Liquidity risk
- c Market risk
- d Operational risk

a **Credit risk**

Credit risk is the risk that a customer will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments. The Company's principal exposure to credit risk is influenced mainly by the individual characteristics of each customer.

In order to minimise credit risk, the Company has developed the Company's credit risk gradings to categorise exposures according to their degree of risk of default. The Company uses its own trading records to rate its major customers and other debtors. The Company's exposure and the credit ratings of its customers are continuously monitored.

Purchase limits are established for each customer and these limits are reviewed periodically. Customers that fail to meet the Company's benchmark credit worthiness may transact with the Company only on a cash or prepayment basis. The Company's payment and delivery terms and conditions offered to customers provide various credit limits based on individual customers.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

Trade and other receivables relate mainly to the major customers that buy in large quantities and are also regular. Customers that are graded as “highrisk” are grouped separately then monitored, and future sales are made on a cash or prepayment basis.

The Company has no significant concentration of credit risk, with exposure spread over a large number of customers. Cash and cash equivalents are placed with banks and financial institutions which are regulated.

The Company establishes an allowance for impairment that represents its estimate of incurred losses in respect of trade and other receivables. The collective loss allowance is determined based on historical data of payment statistics for similar financial assets.

Credit risk from balances with banks and financial institutions is managed by the Company in accordance with the Company’s policy.

The carrying amount of financial assets represents the maximum credit exposure.

I. Exposure to credit risk

The maximum exposure to credit risk at the reporting date was:

	Note	2021 N'000	2020 N'000
Receivables	20	22,106	27,778
Cash and bank balances	21	34,844	199,033
		<u>56,950</u>	<u>226,811</u>

The maximum exposure to credit risk for trade and other receivables at the reporting date by type of counter party was:

	Note	2021 N'000	2020 N'000
Customers	20	4,001	4,026
Related Party receivables	20	13,115	15,498
Staff loans and advances	22	6,189	4,809
		<u>23,305</u>	<u>24,333</u>

ii **Impairment losses**
Trade receivables

For trade receivables, the Company applied the simplified approach in computing ECL. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses (ECL). The provision rates are based on days past due for groupings of various customer segments with similar loss patterns. The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

Set out below is the information about the credit risk exposure on the Company's trade receivables as at 31 December 2021 using a provision matrix:

31 December 2021

	Trade Receivables Days Past Due						Total N'000
	Current N'000	1 - 30 days N'000	31 - 60 days N'000	61 - 90 days N'000	91 - 120 days N'000	> 120 days N'000	
Expected credit loss rate	0.1%	0.1%	0.1%	50.4%	75.6%	100%	
Estimated total gross carrying amount at default	-	-	4,001	-	-	-	4,001
Expected credit loss	-	-	-	4	-	-	4

The expected credit loss of N4,000 was not incorporated in these financial statements for reasons of materiality.

I 31 December 2020

	Trade Receivables Days Past Due						Total N'000
	Current N'000	1 - 30 days N'000	31 - 60 days N'000	61 - 90 days N'000	91 - 120 days N'000	> 120 days N'000	
Expected credit loss rate	0.1%	0.1%	0.1%	50.4%	75.6%	100%	
Estimated total gross carrying amount at default	-	1,250	2,776	-	-	-	4,026
Expected credit loss	-	1.25	2.78	-	-	-	4

The expected credit loss of N4,000 was not incorporated in these financial statements for reasons of materiality

Expected credit loss measurement - other financial assets

The Company applied the general approach in computing expected credit losses (ECL) for its other receivables. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

The Company considers a financial asset in default when contractual payments are 90 days pastdue. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cashflows. Based on the assessment carried out, the expected credit loss is immaterial and hence no allowance was made in these financial statements.

b.Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Typically, the Company ensures that it has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted, such as natural disasters.

The following are the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements.

31 December 2021

	Carrying Amounts	Contractual Cash flows	1-5months	6-12 mths	1-2 Years	2-5 Years
Non derivative financial liabilities						
Trade and other payables (Note 28)	197,086	96,535	54,025	32,576	13,950	-
Bank overdraft and debenture (Note 21.2)	55	55	-	-	-	55
	197,141	96,590	54,025	32,576	13,950	55

31 December 2020

Non derivative financial liabilities						
Trade and other payables (Note 28)	326,138	326,138	122,953	116,213	86,972	-
Bank overdraft and debenture (Note 21.2)	55	55	-	-	-	55
	326,193	326,193	122,953	116,213	86,972	55



ALUMINIUM EXTRUSION INDUSTRIES PLC

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 DECEMBER 2021

c. **Market risk**

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

The Company manages market risks by keeping costs low to keep prices within profitable range. Interest rates are benchmarked to NIBOR (for local loans). The Company is not exposed to any equity risk.

I **Currency risk**

The Company is exposed to currency risk on sales, purchases and borrowings that are denominated in a currency other than the functional currency of Company, primarily the Naira. The currencies in which these transactions primarily denominated is US Dollars (USD). The currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to the changes in foreign exchange rates.

The Company monitors the movement in currency rates on an ongoing basis to mitigate the risk that the movements in the exchange rates may adversely affect the Company's income or value of their holdings of financial instruments.

The Company manages the transactional exposures in accordance with specific principles which are in line with the Company's business needs. These include balancing the sources of financial instruments. There was no Exchange difference recorded in the statement of comprehensive income in the year

ii **Interest rate risk**

The Company adopts a policy of ensuring that a significant element of its exposure to changes in interest rates on borrowings is on a fixed rate basis. This is achieved by entering into loan arrangements with mixed interest rate sources..

Interest rate risk comprises interest price risk that results from borrowings at fixed rates and the interest cashflow risk that results from borrowings at variable rates. The Board of Directors is responsible for setting the over all duration and interest management targets. The Company's objective is to manage its interest rate exposure through careful borrowing profiling and use of heterogeneous borrowing sources. However, there is no facility to attract any interest at the end of the year.



ALUMINUM EXTRUSION INDUSTRIES PLC NOTES TO THE FINANCIAL STATEMENTS (CONT'D) YEAR ENDED 31 DECEMBER 2021

d Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Company's processes, personnel, technology and infrastructure, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behavior. Operational risks arise from all of the Company's operations.

The Company's objective is to manage operational risk so as to balance the avoidance of financial losses and damage to the Company's reputation with overall cost effectiveness and to avoid control procedures that restrict initiative and creativity.

The primary responsibility for the development and implementation of controls to address operational risks is assigned to senior management within each business unit. This responsibility is supported by the development of overall Company standards for the management of operational risk in the following areas:

- requirements for the appropriate segregation of duties, including the authorisation of transactions
- requirements for the reconciliations and monitoring of transactions
- compliance with regulatory and other legal requirements
- documentation of controls and procedures
- requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified
- requirements for the reporting of operational losses and proposed remediation action development of contingency plans
- training and professional development
- ethical and business standards
- risk mitigation, including insurance when it is effective

Compliance with the Company's standards is supported by a programme of periodic reviews undertaken by Internal Audit. The results of Internal Audit reviews are submitted to the Managing Director of the Company.

B. Determination of fair values

A number of the Company's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods.

When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

I Trade and other receivables

The fair value of trade and other receivables is estimated as the present value of future cashflows, discounted at the market rate of interest at the measurement date. Fair value for short-term receivables with no stated interest rate are measured at the original invoice amount if the effect of discounting is immaterial. Fair value is determined at initial recognition and for disclosure purposes, at each annual reporting date.



ALUMINIUM EXTRUSION INDUSTRIES PL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

ii Non-derivative financial liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Fair values

Fair values versus carrying amounts

The fair values of financial assets and liabilities, together with the carrying amounts shown in the statement of financial position, are as follows:

Assets measured at fair value

There are no financial assets and liabilities that are carried at fair value. As such the fair value hierarchy has not been disclosed.

Financial assets measured at amortized cost

	2021		2020	
	Carrying amount	Fair value	Carrying amount	Fair value
Long term receivables	-	-	-	-
Loans and receivables	22,106	27,778	27,778	27,776
Cash Balance	34,844	199,033	199,033	199,033
	<u>56,950</u>	<u>226,811</u>	<u>226,811</u>	<u>226,809</u>

Financial liabilities measured at amortized cost

	2021		2020	
	Carrying amount	Fair value	Carrying amount	Fair value
Unsecured intercompany loan	-	-	-	-
Secured bank loans	-	-	-	-
Bank overdraft	-	-	-	-
Trade and other payables	197,086	195,625	326,138	326,138
	<u>197,086</u>	<u>195,625</u>	<u>326,138</u>	<u>326,138</u>

The fair value of the financial assets and liabilities are determined based on level 3 inputs of the fair value hierarchy. At year end, the carrying amounts of loans and receivables together with trade and other payables reasonably estimated their fair values.

Capital management

The Board's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The Board of Directors monitors the return on capital, which the Company defines as result from operating activities divided by total shareholders' equity. The Board of Directors also monitors the level of dividends to ordinary shareholders.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

The Board seeks to maintain a balance between the higher returns that might be possible with higher levels of borrowings and the advantages and security afforded by a sound capital position.

The Company's debt to capital ratio at the end of the reporting period was as follows:

	2021	2020
	N	N
Total liabilities	425,599	554,293
Cash balance	(34,844)	(199,033)
Net debt	<u>390,755</u>	<u>355,260</u>
Total Equity	<u>2,398,572</u>	<u>2,012,270</u>
Debt to capital ratio at 31 December	<u>16</u>	<u>18</u>

There were no changes in the Company's approach to capital management during the year. The Company is not subject to externally imposed capital requirements.

38. Guarantees and other financial commitments

The company did not guarantee any loan to the directors and officers of the company during the year.

39. Financial commitments

The Directors are of the opinion that all known liabilities and commitments which are relevant in assessing the company's financial statements have been taken into account in the preparation of the financial statements under review.

40. Contingent liabilities

There are no litigations against the Company during the reporting period. There were no contingent liabilities as at the year end (2020 - Nil).

41. Relationship with the parent company

Tower Aluminium (Nigeria) Limited is the major shareholder of Aluminium Extrusion Industries Plc (ALEX Plc). with 67.80% shareholding. Tower Aluminium (Nigeria) Limited went into receivership. However, there is a court case between Tower Aluminium (Nigeria) Limited and the receivers. Notwithstanding this, we learnt that Tower Aluminium (Nigeria) Limited is renamed Tower Alloys Industries Limited

42 Covid-19 The Directors are of the opinion that the continuing existence or going concern of the company is not being threatened.

43 Capital commitments

There were no capital commitments as at 31 December 2021.



ALUMINIUM EXTRUSION INDUSTRIES PLC
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
YEAR ENDED 31 DECEMBER 2021

44 Events after the reporting date

There were no events after reporting date which could have had material effect on the state of affairs of the company as at 31 December 2021 and on the profit for the year ended on that date which have not been adequately provided for or recognized.

45 Comparative figures

Certain prior year figures have been reclassified for the purpose of comparability with the current year.

46 Non-audit services

The External Auditors also provide tax services to the Company at no separate fee from the Audit fee. The Audit fee is as indicated in expense details (note 11)

47 Professional firms

The following firms provided professional services to the Company and their FRC registration numbers are stated as follows:

Audit firm

The audit firm is Madu, Onyekwena & Co. The firm is responsible for the audit of the Company's records and provision of tax consultancy services. The FRC number is FRC/2013/ICAN/00000004886

Estate Valuers

Jide Taiwo & Co is the firm that values the Company's assets. The FRC registration number is FRC/2012/00000000254

Company Secretaries

DSCL Corporate services Limited is the Company's secretaries. They are responsible for filing accounts with Corporate Affairs Commission, Securities and Exchange Commission together with other secretarial functions. The FRC registration number is FRC/2013/NBA/00000000855

Registrars

GTL Registrars Limited is the company's registrars. They are responsible for keeping the records of shareholders and paying dividends. The FRC registration number is FRC/2016/00000007363.



ALUMINIUM EXTRUSION INDUSTRIES PLC

OTHER NATIONAL DISCLOSURES

STATEMENT OF VALUE ADDED

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		2020	
	N'000	%	N'000	%
Revenue	2,635,243		2,328,485	
Other income	17,291		3,909	
	<u>2,652,534</u>		<u>2,332,394</u>	
Less: Bought-in-materials and service				
- imported	-		-	
- local	(2,254,139)		(1,938,496)	
	<u>398,395</u>	<u>100</u>	<u>393,898</u>	<u>100</u>
Value added				
Applied as follows				
To pay staff salaries, wages and other benefits	262,114	66	248,003	63
To pay interest on loans and overdrafts	-	-	3,887	1
To pay tax to Federal Government	33,392	8	36,143	9
Retained for replacement of tangible assets	35,304	9	38,129	10
Deferred taxation	(856)	(0)	(81,640)	(21)
Retained in the business for growth	68,441	17	149,376	38
	<u>398,395</u>	<u>100</u>	<u>393,898</u>	<u>100</u>

Note: "Value added" represents the additional wealth which the company has been able to create by its own and its employees' efforts. This statement shows the allocation of that wealth amongst employees, capital providers, government and that retained for future creation of wealth.



ALUMINUM EXTRUSION INDUSTRIES PLC

OTHER NATIONAL DISCLOSURES

FIVE YEAR FINANCIAL SUMMARY

YEAR ENDED 31 DECEMBER

	← 31 December →				
	2021	2020	2019	2018	2017
ASSETS EMPLOYED	N'000	N'000	N'000	N'000	N'000
Non-current assets	2,106,336	1,813,743	1,844,247	1,861,832	1,707,071
Current assets	717,836	752,821	631,810	637,739	551,057
Total Assets	<u>2,824,172</u>	<u>2,566,564</u>	<u>2,476,057</u>	<u>2,499,571</u>	<u>2,258,128</u>
EQUITY AND LIABILITIES					
Share capital	109,978	109,978	109,978	109,978	109,978
Share premium	124,956	124,956	124,956	124,956	124,956
Revaluation reserve	1,291,116	973,255	973,256	973,255	826,529
Retained earnings	872,522	804,081	646,580	601,329	534,311
Total equity	<u>2,398,572</u>	<u>2,012,270</u>	<u>1,854,770</u>	<u>1,809,518</u>	<u>1,595,774</u>
Liabilities					
Non-current liabilities	162,331	163,187	250,656	236,309	214,241
Current liabilities	263,268	391,106	370,631	453,744	448,113
Total liabilities	<u>425,599</u>	<u>554,293</u>	<u>621,287</u>	<u>690,053</u>	<u>662,354</u>
Total equity and liabilities	<u>2,824,172</u>	<u>2,566,564</u>	<u>2,476,057</u>	<u>2,499,571</u>	<u>2,258,128</u>
PROFIT OR LOSS ACCOUNT					
Revenue	2,635,243	2,328,485	2,606,543	2,725,070	2,568,508
Profit before tax	99,477	103,879	113,562	128,043	124,014
Taxation (expense)/write-back	(32,536)	45,497	(49,615)	(41,142)	(40,616)
Profit after tax	66,941	149,376	63,947	86,901	83,398
Other comprehensive income	319,361	-	-	(1,187)	(101)
Total comprehensive income	<u>386,302</u>	<u>149,376</u>	<u>63,947</u>	<u>85,714</u>	<u>83,297</u>
Earnings per 50k share (basic) kobo	<u>31</u>	<u>68</u>	<u>29</u>	<u>39</u>	<u>38</u>
Net assets per share (kobo)	<u>1,090</u>	<u>915</u>	<u>843</u>	<u>823</u>	<u>725</u>

Basic earnings per share are calculated on the profit after tax and the number of fully paid ordinary shares at the end of each year.

Net assets per share are based on net assets and the number of fully paid ordinary shares at the end of each year.



**PROXY FORM FOR ALUMINIUM EXTRUSION INDUSTRIES
PLC (RC: 50400)**

35th Annual General Meeting to be held on Friday, November 25, 2022 at 1.00 p.m. at the Board Room of Kunoch Limited, 14A, Oba Elegushi Street, Ikoyi, Lagos

I/We _____ being a member/members of Aluminum Extrusion Industries PLC hereby appoint _____ of _____ or failing him, the **CHAIRMAN** of the meeting, or failing him, the **MANAGING DIRECTOR** as my/our proxy to act and vote for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Friday, November 25, 2022 and at any adjournment thereof.

Dated this _____ day of _____ 2022

Shareholder's Signature _____
(Corporation must execute under its Common Seal)

Please sign the Proxy Form and deliver or post it to reach the office of the Registrar, GTL Registrars and Data Solutions Limited, 274 Murtala Muhammed Way, Yaba, Lagos not less than forty-eight (48) hours before the time fixed for the meeting.

Notes

A member (shareholder) who is unable to attend the Annual General Meeting is allowed to vote by Proxy. The Proxy Form has been prepared to enable you exercise your right to vote in case you cannot personally attend the meeting.

- Provision has been made on this form for the Chairman of the meeting to act as your Proxy, but if you wish you may insert in the blank space on the form the name of any person, whether a member of the Company or not, who will attend the meeting and vote on your behalf instead of the Chairman of the meeting.
- If the Proxy Form is executed by a corporation, it should be sealed with the Common Seal or under the hand and seal of its Attorney.
- In case of Joint Shareholders, any of such may complete the forms, but the names of all Joint Shareholders must be stated thereon.
- It is the requirement of the law that any instrument of Proxy to be used for purpose of voting by any persons entitled to vote at any meeting of shareholders, must bear a stamp duty at the appropriate rate, not adhesive postage stamps.

Resolutions For Against To receive the Report of the Directors and the Audited Financial Statements for the year ended December 31, 2021 together with the Report of the Auditors and the Audit Committee thereon
To declare a dividend
To re-elect Dr. Pascal Dozie (CON), as a Director
To authorize the Directors to fix the remuneration of the Auditors
To re-elect/elect members of the Audit Committee.
To disclose the Remuneration of the Managers of the Business
To approve the remuneration of the Directors. Please indicate with an "x" in the appropriate box how you wish your votes to be cast on the resolution set out above. Unless otherwise instructed, the proxy will vote or abstain from voting at his discretion.

ADMISSION FORM

Before posting the above form, please tear off this part and retain it for admission to the meeting.

**ALUMINIUM EXTRUSION INDUSTRIES PLC (RC: 50400)
35th ANNUAL GENERAL MEETING**

Please admit shareholder named on this form or his duly appointed proxy to the Annual General Meeting to be held at **1.00 pm on November 25, 2022 at the Board Room of Kunoch Limited, 14A, Oba Elegushi Street, Ikoyi, Lagos**

Name of Shareholder: _____

Number of Shares held: _____

Name of person attending: _____

**S/No Shareholder**

1.	ABALOCAL GOVERNMENT	67	ABIOSE MOJISOLA TITILOLA
2	ABADOM GODDY OSELOKA	68	ABODERIN OLAJUMOKE
3	ABADOM PATRICIA AFULENU	69	BODUNRIN THELMA IYIOLA
4	ABADUA JOHN ONYEKAONWU	70	ABOGOHO R. NWANKWOR
5	ABADUATIMOTHY ONUKWUGH	71	ABOGUNLOKO MUSA OLUFEMI
6	ABAEZE ALBERT OGUCHIALU	72	ABOH MBAISE LOCAL GOVT
7	ABAH JOSEPH ABAJINGIN, MODUPE PEJUOLA	73	ABOLARINWA, ADETOLA OLUWAKEMI
9	ABALI EMEKA	74	ABONE DENNIS
10	ABALI JOHN JONAH	75	ABORISHDE, YINUSA ONIFADE
11	ABALI KAZIE	76	ABRAHAM & ABRAHAM BANDELE DEC' & ODILI MRS FUNMILOLA REBECCA ADMOR
12	ABALI ONYINYE	77	ABRAHAM CHINAKA
13	ABALI TOCHI	78	ABRAHAM KEHINDE P
14	ABANAMICHAEL OSITA	79	ABRAHAM OGBUEHI CHUKUMA
15	ABANG, AGBEH ELIZABETH	80	ABRAHAM OGUNYINKA
16	ABANG, OTEH BENEDICT	81	ABRAHAM OLUWASEUN JANET
17	ABANULO ONYEKWERE ABANULO	82	ABRAHAM TAIWO P
18	ABANULO, CYRIL	83	ABU OAIKHENA
19	ABARA & ABARAM MRS MARY CHINYERE CHIBUEZE NATHANIEL	84	ABU, KOLAWOLE THEO
20	ABARI, NOJIMU	85	ABUBAKAR AHMADU ALKALI ABBA
21	ABAYOMI, KLAWOLE M.	86	ABUBAKAR, A. ALLI A. G.
22	ABBAH BENSON	87	ABUBAKAR, A. ALLI A. G.
23	ABBALOLA ADENILE ISAAC	88	ABU-BAKARA AREMU YUSUF
24	ABBAS MUKADASAYINLA	89	ABU-BAKARE RAHMAN OLADAPO AKANBI
25	ABBEY & ABBEY MRS OWUSIBO MOSES MOSES INYANABO	90	ABUDU ADERONKE ADENRELE
26	ABDUL RAHMONAJALA	91	ABUDU FOLORUNSO
27	ABDUL, DEC'D MUYIDEEN OLAITAN ESTATE. OF ABDUL, D EC'D	92	ABUDU, ADEBOYE YESUFU
28	ABDUL, AMIDU ADISA	93	ABUDU, PHILIP MEDEFOR
29	ABDUL, HUSSANI	94	ABUNSANGO SAMUEL OLANIYI
30	ABDUL, YAYA SONNY OLATUNJI	95	ABUTU HYACINTH AGABA
31	ABDULAH, INUWA UMAR	96	ACCESS BANK/CITY-CODE TRUST & INV-TRDG
32	ABDULAZEEZ BILYAMINU ADEREMI	97	ACHAREKE BENSON CHUKWUNENYE
33	ABDULJALIL YAHAYA MUHAMMED	98	ACHI NDUBUISI
34	ABDULLAH MAMMAN ALI	99	ACHIKASIM NICHOLAS CHIDI MOSES
35	ABDULLAH AMADIAHMED	100	ACHIKE UMEH CYPRAIN
36	ABDULLAH JAMES OMEBIJE	101	ACHINIKE, LINUS. O.
37	ABDULMAJEED IDAYAT OLABISI	102	ACHONULO BENJAMIN C.
38	ABDULMAJEED, ABBAS ADEKUNLE	103	ACHONWA EMMANUEL RAMSON CHICKWE
39	ABDULMALIQ, YEKEEN	104	ACHONYE CHIMA
40	ABDUL-RAUF, AYODEJI WAIDI	105	ACHONYE, CHRISTOPHER
41	ABEGUNDE ESTHER OLUFUNKE	106	ACHUGONYE EKWEBELEM INNOENT
42	ABEGUNDE EYITAYO ABEL	107	ADADE, OLUKAYODE DEYINKA
43	ABEGUNDE OLAJIDE ABEL	108	ADAGUNODO FOLUSO OLUFUNMILAYO
44	ABEGUNDE, HEZEKIAH IDOWU	109	ADAH SUNDAY LAZARUS
45	ABEH OSSA	110	ADAHOSA JOY NWAKAEGO
46	ABEJIDE, COMFORT	111	ADAMOLEKUN JULIUS AFOLABI
47	ABEJNEGO, IGHOSEWE	112	ADAMOLEKUN SAMUEL OLORUNFEMI
48	ABEL, ADEBOYE ABEJOYE	113	ADAMOLEKUN, RUFUS ADAMOLEKUN
49	ABIAD EYETUNDE TAIBAT	114	ADAMU SALIHU AYUBA
50	ABIBAJIBOLAAAFOLABI	115	ADAMU, ABBA A.
51	ABIBU WASIU ADEDEJI	116	ADARALOYE, J.K.
52	ABIBU WASIU ADEDEJI	117	ADARAMOYE, CHRISTIAN O.
53	ABIDOYE OLUWOLE ADEREMI	118	ADARAMOYE, JAMES A.
54	ABIDOYE VICTORIA KEHINDE	119	ADAWAI, CHARLES UCHECHUKWU
55	ABILI-MORDI, NWANNEBUIFE HENRY	120	ADDIE FRANK DAVID SALAU
56	ABIMBOLA, OMOLEWA O.	121	ADE, TERVER AKAAGA
57	ABIMBOLU MICHAEL O. ESTATE. OF ABIMBOLU	122	ADEAGA TIMOTHY MOROLUYO
58	ABINALATEEF BABATUNDE	123	ADEAGBO EMMANUEL ADERIBIGBE
59	ABIODUN JOSEPH OLADAPO	124	ADEAGBO, RAIMI
60	ABIODUN MACAULAY KAREEM	125	ADEAGBO, TIJANI O.
61	ABIODUN SULE AYINLA	126	ADEBAJO CHRISTOPHER JAMES ADEBAYO
62	ABIODUN, WALE OGUNGBUARO	127	ADEBAJO ISAIAH ADEBANJO
63	ABIOLA OLADIPO FOLORUNSO	128	ADEBAMBO OPEYEMI OLUBUSOLA
64	ABIOLA, LYDIA OLUWASEUN	129	ADEBAMISOYE ODOLE
65	ABIOLA, OLOWOOKERE	130	ADEBANJI DORCAS FOLASHADE
		131	ADEBANJO ADELEKE AYODELE
		132	ADEBANJO, ADEBAYO OLUBUNMI
		133	ADEBARI SABITU ALAMU
		134	ADEBAYO ABIODUN AKINOLA
		135	ADEBAYO ADEDOYIN ADEFOLA
		136	ADEBAYO ADEKANMI ADEJUJYIGBE



137	ADEBAYO FEMI OLOYEDE	206	ADEDIRE CHRIS OLUKAYODE
138	ADEBAYO JOHN ADESANYA	207	ADEDOKUN ADEGBEMIGA AYINDE
139	ADEBAYO LATEEF OSUOLALE (ALH)	208	ADEDOKUN ELIJAH A.PRINCE
140	ADEBAYO MUHIDEEN MORADEYO	209	ADEDOKUN, DAVID ADEYIMIKA
141	ADEBAYO OLANREWAJU TOLUWALOPE	210	ADEDOYIN, MICHAEL OMONIYI
142	ADEBAYO SIKIRU OLALEKAN AMOO	211	ADEFABI JOSHUA OYEBANJI
143	ADEBAYO, A.A.	212	ADEFEHINTI DAVID IBITOYE
144	ADEBAYO, ADESOJI STEPHEN	213	ADEFIOYE CANON EMMANUEL OLUWASANMI
145	ADEBAYO, AFOLABI ALABA .O.	214	ADEFIOYE, O. SEBIOTIMO
146	ADEBAYO, EZEKIEL	215	ADEFIRANYE BUKOLA ADEWALE
147	ADEBAYO, FATUSE SOLOMON	216	ADEFUGABI RASHEEDAT ABIODUN
148	ADEBAYO, GILBERT	217	ADEGBAMIGBE ADEFOLUKE IBIRONKE
149	ADEBAYO, M.S.	218	ADEGBESAN FESTUS ADEOYE
150	ADEBAYO, MOJISOLA M.	219	ADEGBITE, MUDASIRU ADEREMI
151	ADEBAYO, OLALEKAN FESTUS	220	ADEGBOLA, ADEYEMI GABRIEL
152	ADEBAYO, RUFUS ADEMOLA	221	ADEGBOLA, MUHIBI KELANI
153	ADEBAYO, SAMUEL BABATUNDE	222	ADEGBOYE ABEL ADEBAYO
154	ADEBAYO, SIKIRU OLALEKAN	223	ADEGBOYE OLUBUNMI
155	ADEBAYO, TITUS OLUBORI	224	ADEGBOYE RAHEEM ADEBAYO KOLAWOLE
156	ADEBERO, ISIAH BABALOLA	225	ADEGBOYE, ABIBAT OMOWUNMI
157	ADEBESIN MUBASIRU AYODELE	226	ADEGBOYE, BASIRAT O. & SHERIFF O. (ADMORS TO THE ESTATE OF ADEGBOYE
158	ADEBESO MUINAT OLUWATOYIN	227	ADEGBOYEGA ADESOJI BABALOLA MICHAEL - ES
159	ADEBISI ADENIYI ARAUNSI	228	ADEGBOYEGA RACHEL BOLAJI
160	ADEBISI ADESINA SAMUEL	229	ADEGBUJI, A.SHAMSUDEEN
161	ADEBISI FLORENCE O. (ADMORS TO THE ESTATE OF ADEBISI LAMIDI AD	230	ADEGELOYE(DECLD) ADEGELOYE VICTORIA(ADMOR) EZEKIEL DARE
162	ADEBISI MOSES KOLEADE	231	ADEGOKE ADEKUNLE SAM
163	ADEBISI OMOTUNDE	232	ADEGOKE EUNICE IYABO
164	ADEBISI, A. ADEYEMI	233	ADEGOKE, ADEDAMOLA
165	ADEBISI, STEPHEN OGUNGBUYI	234	ADEGOKE, VICTOR PELUMI
166	ADEBITAN, OLANIYI AMOS O.	235	ADEGOLA JOSEPH
167	ADEBIYI ADEOLA KATE	236	ADEIFE, OLASUNKANMI ADENIYI
168	ADEBIYI ADESINA OLUWOLE	237	ADEITAN ADEDOKUN
169	ADEBIYI BABAJIDE ADESOLA	238	ADEJARE FATAI KAYODE
170	ADEBIYI DAVID ADEOYE ESTATE OF	239	ADEJAYAN ALFRED ADEGBULUGBE
171	ADEBIYI FESTUS SUNDAY	240	ADEJUMO LATIF ADISA
172	ADEBIYI ROTIMI-TIMOTHY	241	ADEJUMO N. ALAMU
173	ADEBIYI, ADEYEMI JULIUS	242	ADEJUMO, SAKA ADEDAYO
174	ADEBIYI, DAVID ADEOYE	243	ADEJUYIEBE ADEMIDUN ADEOLA
175	ADEBIYI, FESTUS OLUSEGUN	244	ADEJUYIGBE ADENIKE ODUNAYO
176	ADEBOGUN OLAYEMI	245	ADEKALE, EMMANUEL A.
177	ADEBOLA BIMBOLA LATEEF	246	ADEKANLE IDOWU CECILIA
178	ADEBOLA OMOLOLU	247	ADEKANMBI FUNMILAYO AINA
179	ADEBOWALE ABAYOMI ADE	248	ADEKANMBI, OLUGBENGA
180	ADEBOWALE ADESHINA JACOB	249	ADEKANOLA AMUSA OLASUNKANMI
181	ADEBOWALE TAIWO AJOKI	250	ADEKANYE DAVID OJO
182	ADEBOYEJO FOLASHADE OLUFUNMILAYO	251	ADEKANYE OLADIMEJI RICHARD
183	ADEBOYEJO RAMOTAH	252	ADEKEMI ASAOLU
184	ADEBOYEJO, F.OLUFUNMILA	253	ADEKOYA & ADEKOYA CHRISTOPHER A . O
185	ADEBUMITI, FOLASADE ADUKE	254	ADEKOYA ADEBOLA ISHOLA
186	ADEBUTU LIGALI AFOLABI	255	ADEKOYA ADEBOLA JUSTINA
187	ADEDAPO OLUREMI OLUFISOLA	256	ADEKOYA ADEMOLA
188	ADEDAYO JOSEPH OLAJIDE	257	ADEKOYA GODWIN OLUSEUN
189	ADEDAYO, SUNDAY	258	ADEKOYA ISAAC OLASUNKANMI
190	ADEDEJI ADEKUNLE	259	ADEKOYA JOHNSON IDOWU
191	ADEDEJI ADEKUNLE ADEDEJI REMI	260	ADEKOYA, EMMANUEL OLUKAYODE,
192	ADEDEJI ADENRELE SULAIMON	261	ADEKOYA, MICHAEL ADEKOYA
193	ADEDEJI FLORENCE FOLUSO	262	ADEKUNJO, IDOWU
194	ADEDEJI MUSTAPHA INAOLAJI	263	ADEKUNLE FAOSAT ADUKI ADEKUNBI
195	ADEDEJI OLUBUKUNOLA AYINKE	264	ADEKUNLE FOLASADE TAIWO
196	ADEDEJI SIMEON ADENIYI	265	ADEKUNLE MURAINA AKINWUMI
197	ADEDEJI, A.SULAIMON	266	ADEKUNLE O.OGUNSAMI
198	ADEDEJI, A.WASIU	267	ADEKUNLE OLANREWAJU
199	ADEDEJI, ADEBOLA OMOLARA	268	ADEKUNLE RASHIDAT ADEPEJU
200	ADEDEJI, ADEGBOYEGA	269	ADEKUNLE SAMSON O.A.
201	ADEDEJI, ADEJOKE.M.	270	ADEKUNLE, JULIUS ERINOSO
202	ADEDEJI, BABATUNDE ADEGOKE	271	ADEKUSIBE JUYITAN CLEMENT
203	ADEDIGBA OLABISI	272	ADELAJA ADEDOYIN AJAYI
204	ADEDIRAN AMINU OLADUNJOYE	273	ADELAJA BABATUNDE OLUSESAN
205	ADEDIRAN, ISRAEL ADEBAYO		



1775	AYORINDE OMONIYI ELIZABETH	1840	BADMUS ROTIMI
1776	AYORINDE, L.A.	1841	BADMUS, ADEMOLA
1777	AYORINDE, OLABISIA SHABI	1842	BADMUS, AINA FAUSAT
1778	AYOTADE FELICIA TEMITOPE	1843	BADMUS, ISIAKA OYETUNDE
1779	AZARAH & ONUGBU EDWIN KEMNEME FESTUS OZOEMENA	1844	BADMUS-AGORO OLAYIMIKA
1780	AZEEZ ABOLANLE AYINKE	1845	BAHAGO DANIEL
1781	AZEEZAKEEMADESOLA	1846	BAIYEWU FOLUSO ANTHONY
1782	AZEEZ JIMOH OGUNBANWO	1847	BAIYEWU OLU DOTUN ISHOLA
1783	AZEEZ SHERIFF ADEMOLA	1848	BAJOMO GRACE OLAYINKA
1784	AZEEZ WAHEED ADEBAYO	1849	BAJOMO PATIENCE ABOSEDE
1785	AZEEZ, YINUSAADETUNJI	1850	BAJOMO ROSALIND ADEDOYIN
1786	AZENABOR DANIEL ENAHORO	1851	BAKARE MICHAEL SUNDAY
1787	AZIHANTHONY OSELOKA	1852	BAKARE OLAYEMI KAFILU
1788	AZINGE DUMEBI (ADMORS TO THE ESTATE OF OKOBI MARYNGOZI)	1853	BAKARE OMOLOLU JAMIU
1789	AZODE BENSON	1854	BAKARE YAHAYA ADIO
1790	AZODE MARTIN UCHENNA	1855	BAKARE, OLALEKAN ABDULRAUF
1791	AZOR BERTHA GINIKA	1856	BAKRE HUSENAT BODE
1792	AZOROH CHRISTOPHER ONYEH	1857	BALA HASSAN
1793	AZUBIKE IGNATIUS OBI	1858	BALOGUN ADEWARA GANIYU
1794	AZUBOGU PETER IKECHUKWU	1859	BALOGUN BASIRAT ADUFE
1795	AZUBUIKE ADANMA MARTINA	1860	BALOGUN CELILIA, O.
1796	AZUBUIKE AJOKO NNENNA	1861	BALOGUN EMMANUEL OLORUNDARE
1797	AZUBUIKE ANTHONY A.	1862	BALOGUN JACOB CHRISTOPHER OLADAPO
1798	AZUBUIKE JOHN NDUBUISI	1863	BALOGUN LATIFU
1799	AZUBUIKE JOHN OCHONMA	1864	BALOGUN MOSHOOD ISHOLA
1800	AZUBUIKE JOY UZOMA	1865	BALOGUN OLALEKAN ADEPOJU
1801	AZUBUIKE JULIE CHINONYE	1866	BALOGUN OLUWAYEMISI ADENIKE
1802	AZUBUIKE OBIOMA	1867	BALOGUN SADULAI ABIODUN
1803	AZUBUIKE, CHRISTIAN KAONYEULOASO	1868	BALOGUN SIKIRU AKANO
1804	AZUBUIKE, NKEMANGUSMAC	1869	BALOGUN SIKIRU BOLARINWA
1805	AZUBUINE & AZUBUINE MRS JACINTA CHINAKA DAMIAN NWANNE	1870	BALOGUN SULAIMAN
1806	AZUBUINE COSMAS EMEKA	871	BALOGUN, AKINYEMI
1807	AZUGO WILSON I. (ADMORS TO THE ESTATE OF AZUGO RAPHAEL UZO)	1872	BALOGUN, BAMIDELE LATEEF.
1808	AZUMARAONWU SAMUEL CHI	1873	BALOGUN, EKUNDAYO ELISHA
1809	AZUNNA OGBONNA	1874	BALOGUN, FASASI SADIK
1810	AZURUNWA HYACINTH IHEANYICHUKWU	1875	BALOGUN, SODIRU O.A. BALOGUN
1811	AZZAN, ABDUL-HAMEED OLUFEMI	1876	BAMALLI MUSTAPHA
1812	BABAFEMI ISAIAH OLADIPO	1877	BAMGBOSE ABIODUN ATANDA
1813	BABAFUNMILAYO & DINAMICHAEL THEOPHILUS	1878	BAMGBOSE AKINBIYI OLAYINKA
1814	BABAGBEMI GAB FOLORUNSHO	1879	BAMGBOSE STEPHEN ISHOLA
1815	BABAJIDE SABAINAH OLU DAYO	1880	BAMIDELE KAMORU ALADE
1816	BABALOLA ADENIYI	1881	BAMIGBETAN SEGUN OLADELE
1817	BABALOLA, GABRIEL SUNDAY	1882	BAMIGBOSE ABIODUN ATANDA
1818	BABALOLA, GANIYU AJIDE	1883	BAMIKIYA, LUCAS OLANIPEKUN
1819	BABALOLA, RAIFU SIYANBOL	1884	BAMIRO VICTOR ADEMOLU
1820	BABATUNDE ABIODUN MONSURU	1885	BAMIRO, SOLOMON
1821	BABATUNDE EDEWELE ABODUNRIN (MRS)	1886	BAMISHILE BOYE RUFUS
1822	BABATUNDE GEORGE ADENIRAN	1887	BAMISILE EBUNADE ALAKE
1823	BABATUNDE JOHN	1888	BAMSA HENRY OLABANJI
1824	BABATUNDE JONATHAN MAKINDE	1889	BANDELE UNISA ASUMA FOLORUNSO
1825	BABATUNDE KOLAWOLE ODESANYA	1890	BANJO, KAYODE O.
1826	BABATUNDE STELLA ABOSEDE	1891	BANJOKO KEHINDE TEMILOLA
1827	BABATUNDE, A. EZEKIEL	1892	BANJOKO TAIWO TEMILAYO
1828	BABATUNDE, AYoolaAMOS	1893	BANJOKO, ABEL OLATUNJI BABALOLA
1829	BABATUNDE, OLAWUNMI	1894	BANJOKO, OLABISI MORENIKE
1830	BABAYEJU & BABAYEJU MRS MARIAN ADENIKE EZEKIEL ADEWALE	1895	BANKOLE DAUDA MOBOLAJI
1831	BACAD FINANCE CO LTD	1896	BANKOLE ISAAC AKANDE
1832	BADEJO FLORENCE, A.	1897	BANKOLE JACOB OLU MOROTI
1833	BADEJO KOLAWOLE KOLAPO	1898	BANKOLE OLADIPO JAMES
1834	BADEJO KOLAWOLE KOLAPO	1899	BANKOLE TAYIBAT
1835	BADEJO, BASHIRU OLUWATOYIN	1900	BANKOLE, OLAWALE
1836	BADEMOSI, ISAIAH OLUWAFEMI	1901	BANKS CHARLES KOLE
1837	BADIRU, ADEGBENGAALABA	1902	BARUWA ENIOLA ADIJAT
1838	BADMUS IDAYAT OLABISI	1903	BARUWA FASASI OLATUNJI
1839	BADMUS OYELAKIN MUKAILA	1904	BARUWA RISIKATU ABIKE
		1905	BASARU SHEU-AHMED AYODELE
		1906	BASHIR, SAIDU FAGGE
		1907	BASHIRU, ADEWALE MUSBAU
		1908	BASIRU ADEOYE ADEDEJI
		1909	BASIRU OLATUNJI OLADEJI



1910	BASORUN JOSEPH ADENIYI	1980	BROWN OPUBO ALLWELL
1911	BASSEY, LAWRENCE UKPONG	1981	BROWN REGINA LINDA
1912	BASSEY, NKOYO ASUQUO	1982	BROWN SENIBO
1913	BASSEY, SAMUEL IKARA	1983	BROWNE OYEYINKA
1914	BATIRI INVESTMENT LIMITED	1984	BSQ ASSET MANAGEMENT & INVESTMENT LTD
1915	BATUBO TAMUNOPAKIRITE	1985	BUARI EBUNOLUWA
1916	BATURE, ADAMU	1986	BUKO ADESHOLA AKINLOLU
1917	BAWA GARBA MOHAMMED	1987	BUKOLA OLUWAYOMI OLAYINKA
1918	BAWALLA, RAFIU AJENIFUJA	1988	BUKOLA, AYoola
1919	BAYO-BANJOKO MUEENA OLOLADE	1989	BULLS CAPITAL LTD
1920	BAYODE ADEKUNLE ZACCHEAUS	1990	BURAIMOH ASANAT TAIWO
1921	BAYODE MICHEAL BANK MICHEAL BANK	1991	BUSARI KAMORU OLADIMEJI IYANDA
1922	BEAVER SECURITIES - DEPOSIT ACCOUNT	1992	BUSARI KUDIRAT BOLANLE
1923	BEAVERTON HOTELS NIG. LTD	1993	BUSARI RUFUS OLALEKAN
1924	BECKLEY THEOPHILUS OLUSEGUN	1994	C & J INVESTMENT & COMPANY LIMITED
1925	BECKLEY, MICHEAL LOLOKUNSO	1995	CADMUS CLEMENTINA AMUZIM
1926	BEEBEE D. DAGOGO	1996	CANON, ADESINA J.K.
1927	BEJIDE, ELIJAH OLABISI	1997	CAPITAL TRUST BROKERS LIMITED-HOUSE A/C
1928	BELLO ADAMS ADEKUNLE	1998	CAPITAL TRUST BROKERS LIMITED-HOUSE A/C
1929	BELLO ADO MOHAMMED	1999	CAPITAL TRUST BROKERS LIMITED
1930	BELLO AHMAD ABDULMALIK	2000	CENTRAL HOLDINGS LTD
1931	BELLO AISHAT ATINUKE	2001	CENTRAL HOLDINGS LTD
1932	BELLO DAUDA ALARAPE	2002	CENTRE POINT INVESTMENT LIMITED-HOUSE AC
1933	BELLO NELSON OGIEVA		
1934	BELLO SAMUEL ADEGBOYEGA	2003	CENTURY SECURITIES LIMITED
1935	BELLO, AUWALU MIKO	2004	CENTURY SECURITIES LIMITED
1936	BELLO, FIDELIS AKINYODE BANKOLE	2005	CHABA, ISIAKU KADIRI
1937	BELLO, TIAMIYU AYODEJI	2006	CHALOKWU NNAEMEKA LAWRENCE
1938	BEN, PIUS AKINLOSE	2007	CHALOKWU THERESA CHALOKWU
1939	BENDE LOCAL GOVERNMENT	2008	CHARLES ETOKNWA IBIOK
1940	BENJAMIN, C. OKPARA	2009	CHARLES FRANCIS KOJO
1941	BENSON, ADEBISI FAYOBIOLA	2010	CHARLES, AYoola DANSO
1942	BERECHI BENEDICT	2011	CHECHE FLOUR MILLS LIMITE D D
1943	BERECHI FIDELIA ONYEKWERE	2012	CHEGES ONYECHGE SYDNEY
1944	BESTWAY HOTELS LTD	2013	CHENBAP LAWRENCE N
1945	BIDAS. IBRAHIM	2014	CHIAGHANA REUBEN NONYERE
1946	BINUYO SOLA TAIWO	2015	CHIAWA FIDELIA ADA
1947	BIOBAKU, PETER OLUSOJI	2016	CHIBU, EZE OGBAWU
1948	BISIRIYU RAMOTA ABENI	2017	CHIBUNDU EMMANUEL UKACHUKWU
1949	BISIRIYU SABIYU ADISA	2018	CHIDEBELU PATRICIA NNEKA
1950	BISIRIYU, ALABI ABUBAKAR	2019	CHIDEMERE MAURICE AZATARAM
1951	BIYUNGBO AKINTUNDE JAMES	2020	CHIDI UGBOJA PRINCEWILL
1952	BLANKSON AMPIM GOGO	2021	CHIDIEBERE ETI
1953	BLUE OCEAN INVESTMENT LTD	2022	CHIDOZIE CHIBUZOR
1954	BOB OKON DICKSON	2023	CHIDOZIE, EVERIST M.
1955	BODEDE ENITAN OLUYEMISI	2024	CHIEME AUTOMOBILE IND. LT D D
1956	BODUNDE ADEBISI JOSEPHINE	2025	CHIEME MOTORS NIG LIMITED
1957	BODUNRIN ADEWALE ALEXANDER	2026	CHIEMENEM CUTHBERT NWOKEDI
1958	BODUNRIN J. OLUSEGUN	2027	CHIGBO FRANCIS EMEKA
1959	BODUNRIN JOHNSON OLUSEGUN	2028	CHIGBU CLETUS
1960	BODUNRIN, A. ADEWALE	2029	CHIGBUDU EPHRAIM IZINA
1961	BOKINNI SIRAJ KOLAWOLE	2030	CHIGBUNDU CHUKWUEMEKA FRANCIS
1962	BOLAJI, SOLOYE	2031	CHIGBUNDU, OKECHUKWU FRANKLYN
1963	BOLARINWA GANIYU	2032	CHIGERE, GABRIEL ENWERAKU
1964	BOLARINWA OYETUNDE	2033	CHIGOZIE, BEATRICE
1965	BOLDSTED LIMITED.	2034	CHIJIJOKE OKONKWO DAMIAN
1966	BOLDSTED LIMITED.	2035	CHIKA ILOBINSO ANTHONY
1967	BOLDSTED LIMITED.	2036	CHIKA, PAUL
1968	BON-NWAKANMA KELECHI	2037	CHIKERE CLARICE ULUNMA
1969	BON-NWAKANMA UGOCHUKWU	2038	CHIKERE, DENNIS ONU
1970	BORODE RUFUS	2039	CHIKEZIE CHIKA BEN
1971	BOYEDE, CAROLINE IBIDUNNI	2040	CHIKEZIE EILEEN ADA
1972	BRAIDE NAKIO FOBARAIBIBO	2041	CHIKEZIE HECTOR R.S.N.C.
1973	BRAIMAH, ABDUL WAHAB	2042	CHIKEZIE JUDE ECHENDU
1974	BRAIMAH, EMMANUEL AKHERE	2043	CHIKEZIE MAGNUS OBINNA
1975	BRAIMAH, EMMANUEL ODION	2044	CHIKEZIE, JOMO NDUKWO
1976	BRAIMAH, GABRIEL OSI	2045	CHIKWELU ANTHONY OKEY
1977	BRODRICK GEORGE OKECHUKWU	2046	CHIKWELU FIDELIA UCHECHUKWU
1978	BROWN AWOIBIM ALLWELL	2047	CHIKWELU JOSEPHAT ACHONAM CHINAZA
1979	BROWN EZEKIEL ADENIYI	2048	CHIKWELU NKEMDILIM JULIET
		2049	CHIKWELU, CHARLES IKENNA



2050	CHILAKAISIDORE NNAMDI	2116	CHUKWUKA RUFUS CHUKWUMOBI
2051	CHIMA, ONUOHA CELESTINE	2117	CHUKWUKA, PETER UDE
2052	CHIMANKPAM EGEMASI STEPHEN	2118	CHUKWUKERE, COLUMBA MBAGWU
2053	CHIMARAOKE ERNEST NKEM	2119	CHUKWUMA EMMANUEL
2054	CHIMAROKÉ JOSHUA CHIZARAM	2120	CHUKWUMA JOSEPH CHUKWUEMEKA
2055	CHIMEZIE BENJAMIN CHUKWUEMEKA	2121	CHUKWUMA JOY I.& CHIDUBEM & OTHERS (ADMORS TO THE ESTATE OF
2056	CHIMEZIE CORNELIUS		
2057	CHINAKA DONATUS D	2122	CHUKWUMA OKPARAKU JOACHIN
2058	CHINAKA UDEZE NDUBUEZE	2123	CHUKWUMA RICHARD
2059	CHINAKA, CHUKWUDI EVARIST	2124	CHUKWUNONYE MBATA BARNABAS
2060	CHINAKA, OKENWA SUNADAY	2125	CHUKWUNONYE, DUKE
2061	CHINEDU, ECHETABI	2126	CHUKWUNONYE, FRANKA
2062	CHINEDU, UKWUOMA FAUSTINUS	2127	CHUKWUNONYE, FRANKLIN
2063	CHINEMELU CHIDOLUE	2128	CHUKWUNONYE, JERRY
2064	CHINKATA REGINALD OKE	2129	CHUKWUNONYE, KELECHI
2065	CHINKE GRACE NNEOMA	2130	CHUKWUNONYE, NGOKWERE
2066	CHINUZOYA CORDELIA ANYAUGO	2131	CHUKWUNONYE, NONYE
2067	CHINWETALU, GODWIN M.	2132	CHUKWUNONYE, PATRICIA
2068	CHINWUBA IFEANACHO JACK	2133	CHUKWUNONYE, PHILOMENA
2069	CHINYE EDWIN	2134	CHUKWUNYERE FLANAN
2070	CHINYERE CHUKWUEMEKA SAMUEL	2135	CHUKWUNYERE J. EKECHI
2071	CHINYERE CORDELIA	2136	CHUKWUONYE, CHIKA
2072	CHINYERE IHEANYI ISAAC	2137	CHUKWUONYE, FRANCIS CHUKWUEMEKA
2073	CHINYERE LUCY UMEOKEKE	2138	CHUKWUONYE, HENRY
2074	CHISOM COLLINS OBIALOR	2139	CHUKWURAH ANYANETOH DENNIS
2075	CHIWIKE, FELIX OKONKWO	2140	CHUKWURAH EMMANUEL ONOCHIE
2076	CHIZOBA JOY OBIAGERI	2141	CHUKWURAH JOSEPHINE NNEKA
2077	CHOKOSON NIG PLC	2142	CHUKWURAH, LYNDA CHINELO
2078	CHOKOSON NIG PLC	2143	CITI EQUIPMENT (NIG) LTD
2079	CHRISTOPHER IFEANYICHUKWU	2144	CITY CODE SAVINGS AND LOANS LIMITED
2080	CHRISTOPHER, KAISER	2145	CITY FRAGRANCE & COSMETICS LTD
2081	CHRISTOPHER, UKACHUKWU	2146	CITY-CODE TRUST LTD
2082	CHU OBI PAUL	2147	CLARK MODUPE OLUFUNKE
2083	CHUBA, C.AMOBI	2148	CLAYFERGUSON LTD
2084	CHUBI, OBI	2149	CLEAN WAY NIGERIA LTD
2085	CHUCHUMA UMEH	2150	COKER JONAH BAABDAYO
2086	CHUKS OBIOHA JOHN	2151	COKER MARY MODUPE
2087	CHUKU IHEANACHO	2152	COKER SAN HENRY T O
2088	CHUKU OBI	2153	COKER, GABRIEL OLUSOLA A.
2089	CHUKUBUIKE & EKWONNA EKWONNA AUGUSTINE	2154	COLE, AKINSOLA O
2090	CHUKUELOKA FRANKAGHAZU	2155	COLE, HOPE A.ABOSEDE
2091	CHUKUJI, DANIEL GODDEY	2156	COLVIA SECURITIES LTD-DEPOSIT A/C
2092	CHUKUREH, CHUKWUREH CHIMA	2157	CONTINENTAL UNIT TRUST FUND
2093	CHUKWONYE PATRICIA & CHUKWONYE ALEXANDER (ADMORS TO THE ESTATE OF	2158	COOKEY BENEDICT FRANK
2094	CHUKWU CHIOMA U.	2159	CO-OPER FLEMMING-DEPOSIT A/C
2095	CHUKWU EMMANUEL ONWUBIKO	2160	CORE FUNCTIONS AND ASSETS LIMITED
2096	CHUKWU GRACE CHIBUNMA	2161	COUNTER TRADE NIGERIA LIMITED
2097	CHUKWU HYACINTH AHANAONU	2162	CRETIS-JOSEPH FOLUSO FLORENCE
2098	CHUKWU IJEOMA EZINWAYI	2163	CSL STOCKBROKERS LIMITED
2099	CHUKWU MATTHIAS ANYASO	2164	CSL STOCKBROKERS LTD
2100	CHUKWU ONUOHA O.	2165	CSL STOCKBROKERS LTD
2101	CHUKWU ONYEMAUCHE CYRIL	2166	CSL STOCKBROKERS-HOUSE A/C
2102	CHUKWU PAULINUS CHINENYEM	2167	CYBERLONIA WEB SERVICES LIMITED
2103	CHUKWU RITA CHIZOMAM	2168	CYNTHIA O.C. ANUNNE
2104	CHUKWU, CHUKWUEMEKA	2169	DABOR, EYITEMI CATHERINE R,
2105	CHUKWUBUIKE C. CHUKWURE	2170	DABRINZE ALPHONSO OBINNA IGBO
2106	CHUKWUDI NNANATU	2171	DADA JOSHUA OLUMIDE
2107	CHUKWUDI, OKORO	2172	DADA OLAKANMI GABRIEL
2108	CHUKWUDOCHIE, EGWU,	2173	DADA TAOFIK OLAYINKA
2109	CHUKWUDOLUE (DECD) CHUKWUDOLUE UCHENNA (ADMOR) LAWRENCE NWOKOYE	2174	DADA, ADEKUNLE
2110	CHUKWUEMEKA & EMOKAM CHRISTOPHER AZALAUO	2175	DADA, ADEMOLA ADENIYI
2111	CHUKWUEMEKA GODWIN OPARA-ENYEAZU	2176	DADA, CHRISTOPHER ADESHEGUN
2112	CHUKWUEMEKA OKAFOR EUGENE	2177	DADA, EMMANUEL
2113	CHUKWUEMEKA, UMEH	2178	DAFE NKIRU PAT CHIEF MRS
2114	CHUKWUEZI OBINNA DANIEL	2179	DAGBO JOHNSON SEBEHO
2115	CHUKWUKA DOMINIC KEVIN	2180	DAHUNSI ARINOLA OLUWAYOMI
		2181	DAHUNSI NATHANIEL OLUODARE
		2182	DAISI, OLATUNDE BUKOLA
		2183	DAMLEY, GODWIN



2184	DAN IMEH & INYANG AFFIONG B. (ADMORS TO THE ESTATE OF D	2252	DOYIN SHOLA ADENIKE
2185	DANIEL ABIAZIEM	2253	DOZIE CELESTINE NOSIKE
2186	DANIEL OLUGBENGA OLAWALE	2254	DOZIE, CELESTINE NOSIKE
2187	DANIEL SUNDAY DANIEL AJEMBA	2255	DTC VENTURES NIGERIA LIMITED NIGERIA LIMITED
2188	DANIYAN SIMEON OJO	2256	DTC VENTURES NIGERIA LTD
2189	DANIYAN, SEIDU KADIRI	2257	DUBEM, OBIANAGHA
2190	DANJUMA, MURTALA ADEMOLA ADENIYI	2258	DUBLIN-GREEN, SOJONYE GERALD
2191	DANKAMISHO(DECLD) DANKAMASHO ALIYU(ADMOR) MAMMAN	2259	DUMNOBI THEOPHILUS MADUEAGBUNA
2192	DANKARO DAVID	2260	DUNKWU, CECILIA IFEOMA
2193	DANKETA, GALI ABUBAKAR	2261	DUNKWU, PETER ADINMA
2194	DANS, ADOKIYE BLESSING	2262	DURODOLA FATAI ABIODUN
2195	DANSO ANTHONIA OLUFUNMILAYO	2263	DUROJAIYE ANTHONIA OLAIDE
2196	DANSO SYLVESTER KOBINA EGYIR	2264	DUROJAIYE BENJAMIN OLUFUNDE
2197	DANSON SYLVESTER KOBINA ENIOLA	2265	DUROJAIYE JACKSON ABIODUN
2198	DAODU GABRIEL AFOLABI S.	2266	DUROJAIYE TOUN
2199	DAPPA GRACE EDOROAGBOMA	2267	DUROSINMI-ETTI ARAMIDE SURATU
2200	DARAMOLA A.ADEJOKE	2268	DUROSOMO, ONAOLAPO BOLADELE
2201	DARAMOLA MARY OLAYINKA	2269	DUROWAIYE ADEWUNMI AFUSAT
2202	DARAMOLA, OLUYEMISI B.	2270	DURU & DURU SUSSANA ONUEKWUZUMA AADMOR & DURU IFEANYI SOLOMON NKACHUKWU DEC'D
2203	DAUGHUT, MATTHEW DAYIT	2271	DURU AZUOMA IHEANYI EUGENE
2204	DAVID, ADILI	2272	DURU CHIBUZO OBIOMA P.R
2205	DAVID, DANIEL EBONG	2273	DURU CYRIL CHIMA
2206	DAVIDS HARMONY TRUST LTD(TRADED STOCK)	2274	DURU DENNIS
2207	DAVIES HELEN	2275	DURU FIDELIS
2208	DAVIES JOSEPHINE MEWE	2276	DURU FRANCIS EZE
2209	DAVIES, G.OLANIRAN	2277	DURU GODWIN MADUKA
2210	DAWODU WAHAB AKINBIYI	2278	DURU KENNETH (ADMORS TO THE ESTATE OF DURU, MICHAEL NZE
2211	DAWUDA ADEKOYA M.DEMOLA	2279	DURU MICHAEL IZULAGAARA
2212	DECKER JOHN BABA TUODE	2280	DURU NNAMDI OZIOMA
2213	DECKER JOHN BABATUNDE	2281	DURU O. MAURICE
2214	DEHINBO, SIMEON ADEBOL	2282	DURU OBIOMA IWUNZE
2215	DEHINSILU OLUYEMISI IGE	2283	DURU ONYECHIE LAWRENCE
2216	DE-LORDS SECURITIES LIMITED	2284	DURU PATRICIA DURU
2217	DENWIGWE DONALD CHIKA	2285	DURU STELLA IKECHI
2218	DIALA ANN OGECHI	2286	DURU SUSSANA IFEJIAKU
2219	DIBIAEZUE, ROLAND NONYELUM	2287	DURU SYLVESTER
2220	DIKE ALEZI ELIZABETH	2288	DURU, CHIJIJOKE O.
2221	DIKE CHIJIJOKE	2289	DURU, GIDEON OSITA
2222	DIKE EMMANUEL ONWUCHEKWA	2290	DURU, PASCAL O.
2223	DIKE FABIAN OKWUCHUKWU	2291	DURU, VERONICA CHIKA
2224	DIKE GODWIN IKECHUKWU	2292	DURU, WILFRED WILLIAM
2225	DIKE JOHN	2293	DURUEKE NGOZI
2226	DIKE KAESIDE	2294	DURU-EKEH, B.O.
2227	DIKE LINUS ONUIGBO	2295	DURUGO ODOWEZIE JOEL
2228	DIKE PIUS CHUKWUDI	2296	DURUH ETHELBERG ELUCHIE
2229	DIKE V.O.	2297	DURUIHEOMA GABRIEL ANAEZI
2230	DIKE, EMMANUEL	2298	DURUKU SYLVESTER O.
2231	DIKE, GODWIN I.	2299	EAGLE STOCKBROKERS LTD
2232	DIKE, JULIUS IBE.	2300	EBAMI JONATHAN
2233	DIKE, LEONARD OFOLETA,	2301	EBEBHAHON SAMUEL
2234	DIKE, ROMANUS	2302	EBEBBUNE ALEX IWEKAUBA
2235	DIKE-UGWU UHANYA MARGARET	2303	EBEKU CHRISTIANA IHEOMA
2236	DIM CHINELO CLARICE	2304	EBENEZER, OLUSEGUN TAIWO
2237	DIM JUSTINE EJIKEME	2305	EBERE AKUNNA ONYENONEKE
2238	DIPE HELEN WURAOLA, A.	2306	EBERE GRACE
2239	DISU MARIAM	2307	EBIE, INNOCENT O.
2240	DISU MARIAM	2308	EBIEKPE BASSEY O. & OTONG B.O.(ADMORS)
2241	DISU MOSHOOD OBAFEMI	2309	EBIEKPE BASSEY OTONG ESTATE. OF EBIEKPE
2242	DISU-SULE, CAROLINE BADMUS	2310	EBIGWEI STELLA OBIAKA
2243	DOHERTY, RALIAT AJOKI	2311	EBINI OLUSOJI SATURDAY
2244	DOMINGO ESTHER BODE	2312	EBIRE TITUS ROTIMI
2245	DOMINGO OLUFEMI	2313	EBOH ANTHONY OKECHUKWU
2246	DOMINION TRUST LIMITED	2314	EBOH GODWIN
2247	DOORSTEP AGENCY & LIASON SERV	2315	EBOH, ALFRED CHRISTIAN
2248	DOSUNMU HELEEN OLADUNNI	2316	EBONWU C. OBIECHINA
2249	DOSUNMU OMOLARA ARINOLA ADUKE	2317	EBOSIE BARTHOLOMEW
2250	DOSUNMU ZEKINA ADEBIMPE	2318	EBOSIE IKECHUKWU SYLVESTER
2251	DOUGLAS OTONYE GODWILL	2319	EBRENEYIN, CHARLIE



2320	EBUENYI RACHEAL ADNNAYA	2388	EGBUNA PAULINE IHUNNA
2321	EBUNAM CHARLES OMEZIE CHUKA	2389	EGBUNA, KATE & JEROME (ADMORS) EST. OF
2322	EBUNOBI AMAMCHUKWU JOSEPH		EGBUNA BENJAMIN ABIODUN OSITA
2323	EBUNOBI IFEOMA GRACE	2390	EGBUNAM ANENE NNABUIKE
2324	EBURUOH FELIX NNAMUKA	2391	EGBUONU, ADOLPHUS C.
2325	ECHEFU ALEX HAWKINS	2392	EGEJURU ADOLPHUS
2326	ECHEFU SUSANNAH CHIKAODINAKA	2393	EGEMONU GEORGE
2327	ECHEFU SUSSANA CHIKAODINAKA	2394	EGEOLU BARNABAS CHIKA
2328	ECHEFU VERONICA, ECHEFU AMOBIE & OTHERS (ADMORS TO THE ESTATE	2395	EGEOLU MARY IJEOMA
	ECHEFU, EMMANUEL .O.	2396	EGEONU JUDE AMANJO
2329	ECHEFU, FLORENCE IJEURU	2397	EGHAREVBA GLORIA
2330	ECHERUO EMEKA PATRICK EST OF	2398	EGHORIETA CORDELIA ORITSEGBUBEMI
2331	ECHEZONACHUKWU, J. IZUORA.	2399	EGHORIETA CORDELIA ORITSEGBUBENI
2332	ECHIANU EMMANUEL CHUKWUKAELO	2400	EGOLUM FRANKLIN BONIFACE IFEANYI
2333	EDE CYRIL NWANKWO	2401	EGUABOR, MARIUS ISELOBHOR
2334	EDE GODWIN EMEKA	2402	EGUARE, MERCY AFISHIETU
2335	EDE MATTHEW NWOVU	2403	EGUNDEYI, ANTHONY OLUFEMI
2336	EDEBE PATRICK UNO	2404	EGUNGBOHUN, J. OLATUNJI
2337	EDEH JOHN NDUBUISI	2405	EGWIMADAWUOFO AUSTINE
2338	EDEM, AUGUSTINE BASSEY	2406	EGWIM, FERDINARD O.
2339	EDEM, MICHAEL BASSEY	2407	EGWUATU ANTHONY ENYEObI
2340	EDET EDEM BASSEY	2408	EGWUATU CHRISTY UCHE
2341	EDET, OKON ANNAH	2409	EGWUENU ENUOFU, O.A.
2342	EDEWI PETER NOYOZE	2410	EGWU-KALU IGWE
2343	EDEWOR JUMOKE OLUFUNMILAYO	2411	EGWUOGU HENDRICK IHMEGBULAM
2344	EDGHILL PETER M.	2412	EGWURUGWU JUDE NNABUIFE
2345	EDIAE, ROSELINE	2413	EHIAGWINA EDIALE SUNNY
2346	EDIMOH ESTHER ISAAC	2414	EHIAMETALOR, EGBE TOM
2347	EDIVRI GODSPOWER	2415	EHIBUDU SIMEON IBE
2348	EDOBOR-OSULA, VALENTINE OWENVBIUGIE	2416	EHIEMERE, CHIDI C.
2349	EDOEMENAM C. EUGENE	2417	EHIGHIBE GAB OGU
2350	EDOMOBI, BONIFACE C.	2418	EHIGIE, RITA OHUIMUMWEN
2351	EDOZIE, ESTHER UYO	2419	EHINLAIYE HELENA JOKE
2352	EDWARD ADEOYE ADEYORIJU	2420	EHINMODU, EDWARD ABIMBOLA
2353	EDWARDS TITILOPE OLOLADE ELIZABETH	2421	EHIRIBE IKE
2354	EDWIN, VICTOR E.O.	2422	EHIRIM CALLISTUS O AND EHIRIM CHUKWUEMEKA (ADMORS TO THE ESTATE OF
2355	EFE ENIYE GLORIA	2423	EHIRIM, DORA ADAEZE
2356	EFFIONG PETER	2424	EHIWERE OLABISI RISIKATU
2357	EFFIONG, BASSEY AKPAN	2425	EHUJUO OBINNA MAXWELL
2358	EFFIONG, NYONG IWEU	2426	EJAH, DANJUMA DANIEL
2359	EFFODUH MATILDA NWAMABIA	2427	EJEBIONU NDUDI FELIX
2360	EFIOK, EKPEDEME AKPABIO	2428	EJEBIONU, CONSTANCE IJEOMA
2361	EFUNKUNLE ADEBISI	2429	EJEFII PATIENCE
2362	EFUNWOLE DANIEL OMOBOYE	2430	EJEH EDWIN NWABUEZE CHIEJINA
2363	EFUWAPE ESTHER OLURANTI	2431	EJEKWUIFE, SAMUEL OKEKE
2364	EGBA AKWAJI (MRS)	2432	EJEM BRIDGET NWADIAFO
2365	EGBE DONATUS UCHEYA	2433	EJEMBA CHRISTOPHER ONYIMA
2366	EGBE, GRACE	2434	EJIDEAKU ANNA EBELECHUKWU
2367	EGBEYEMI MUSLIM ADENIYI	2435	EJIEKE, OLO.O.
2368	EGBO, ANYASO	2436	EJIEMENU IJEOMA SUNDAY
2369	EBBOLUCHE EBUKA GODWIN EBBOLUCHE	2437	EJIFII, PATIENCE NDIDI
2370	EBBONU UCHENNA SYDNEY	2438	EJIKE CLETUS EJIObI
2371	EBBORO, JOY OGHENEMAERO	2439	EJIKE EBENEZER ONUOHA
2372	EBBOSONU, JOHN BOSCO	2440	EJIKE ONYEKA EMMANUEL
2373	EBBOWON, ROBERT	2441	EJIKE, EBENEZER ONUOHA
2374	EGBUABA AUGUSTUS UMEH	2442	EJIKE, LONGINUS EMEKA
2375	EGBUCHELEM NNAMDI JACOB	2443	EJIKEME COLLINS KANAYO
2376	EGBUCHELEM, NNAMDI JACOB	2444	EJIKONYE VINCENT OHALE
2377	EGBUCHULAM, PETER	2445	EJIM PERPETUA O.
2378	EGBUCHULEM LINUS ONWUDINJO	2446	EJIM, EDWIN UCHE
2379	EGBUCIEM GREGORY JOHNSON	2447	EJIMAKAONYE DENIS MADUMAONYEYA
2380	EGBUGWO, GEORGE CHUKWUEMEKA	2448	EJIMAKO, OLIVER
2381	EGBUJOR CHUKWUKAODINAKA C.	2449	EJIMOLE GEOFFREY UCHE
2382	EGBUJOR DAVIDSON ONYEWUCHI	2450	EJIO LATEEFAT O.
2383	EGBUKOLE MITCHELL EZESOMAGA ESTATE. OF	2451	EJIObI NZE CLIFFORD
2384	EGBUKOLE	2452	EJIOFOR EBULAIRO
2385	EGBUKOLE VESTAL CHINONYEREM	2453	EJIOFOR HYACIENTH ONYEMAEKE
2386	EGBUNA CHUKWUME	2454	EJIOFOR IKECHUKWU CHINASA
2387	EGBUNA DEC'D DANIEL ANADU	2455	EJIOFOR THOMAS NKWOR



2867	EZEAGU, NNODUKA GERALDINE	2934	EZENWA, CHARLES
2868	EZEAGWU SAMUEL IGWEDUM	2935	EZENWA, CHIBUZO & ONYEKA (ADMORS TO THE ESTATE OF EZENWA ERNE
2869	EZEALA AMBROSE		
2870	EZEALI, MICHAEL DAN	2962	EZIMA CHIMEZIE
2871	EZEALLA JEROME UGWOEGBULEM	2963	EZIMA, ONYEBUCHI
2872	EZEALOR, IKEMEFULE BELONU	2964	EZIMOKE KENNETH OBIORA
2873	EZEAMAMA, EZEGBON JONAS	2965	EZINIHITE MBAISE LOCAL GOVT
2874	EZEANATA, CHRISTIAN CHUKWUNWIKE	2966	EZIRIM JOHN CHUKWUGOZIE
2875	EZEANI FELIX OKAFOR	2967	EZIUKWU, EMMANUEL
2876	EZEANI MICHAEL	2968	EZUMA NNENAYA
2877	EZEANI, MICHAEL	2969	EZURIKE ROMANUS OKANY
2878	EZEANI, SUNDAY ELOCHUKWU	2970	EZURIKE, MATHEW IGBOAWUCHI
2879	EZEANOCHIE OZOMA A.N.	2971	F.O. OKUGBENI & SONS LTD
2880	EZEANOCHIE, MERCY & CHIDINMA (ADMORS TO THE ESTATE OF EZEANOCHI	2972	FABIYI, FELICIA ADEBOLA
		2973	FABIYI, OLUWAFEMI
2881	EZEANOCKIKWA, AUGUSTINE ALAKWE	2974	FABOYE AJIBOYE AYODEJI ESTATE. OF FABOYE
2882	EZEANUCHE MERCY C.	2975	FABULUJE MARGARET MODUPE
2883	EZEANWE, EMMANUEL O.	2976	FABUSUYI, ADETUNJI JULIUS
2884	EZEANYIKA NGOZIKA VERONIKA	2977	FADAIRO KOLAWOLE LATEEF
2885	EZEAYIKA CHIMEZIE OLIVER	2978	FADE ANTHONY ADEMOLU
2886	EZEBUIKE INNOCENT	2979	FADEIYE JOSEPH OLADELE
2887	EZEBUIRO, ABENGOKWE	2980	FADEYI, OLUFEMI OLUSEYI.
2888	EZECHUKWU FESTUS CHUKWUDI	2981	FADEYI, THOPH. O. ADIGUN
2889	EZECHUKWU UCHE SIMON	2982	FADEYI. OLATUNJI EMMA
2890	EZECHUKWU, LONGINUS	2983	FADIYA GABRIEL ADEDAYO
2891	EZEDIBIA PATRICK UMEADI OBI (ESTATE OF	2984	FADOMATU, ABUBAKAR
2892	EZEGNOCHIE XTOPHER IKECHUKWU	2985	FADUNSIN, OLA-FADUNSIN
2893	EZEGWU CHIKA EZEGBON	2986	FAFAWA INV & SERVICES CO LTD
2894	EZEH BENEDICT OKEY	2987	FAFAWA INVESTMENT & SERVICES CO. LTD
2895	EZEH PATRICIA ANEZI	2988	FAFEMI AMOS OLALOYE
2896	EZEH THERESA AMECHI	2989	FAFEMI AMOS OLAOYE
2897	EZEH, AUGUSTINE OFOR	2990	FAFIOLU OLUWATOYIN REGINA
2898	EZEH, KENNETH UWABUNKEONYE	2991	FAFIOLU, HEZEKIAH OLADIMEJI
2899	EZEIFO JOHN CHUKWUEMEKA	2992	FAGBEMI BOLA OPE
2900	EZEIGBO ANTHONY OCHIABUGHUTO	2993	FAGBEMI BUKOLA OLA
2901	EZEIGWE ODUEZE GABRIEL	2994	FAGBEMI JOSEPH DARAMOLA
2902	EZEIKE VIVIAN CHIOMA	2995	FAGBENRO KAYODE, S.
2903	EZEIKE, BENEDICT NKEM	2996	FAGBOHUN, SAMUEL OYEDIJI
2904	EZEILO DAVID	2997	FAJEBE MICHAEL KOLADE ADEBOLA
2905	EZEJELUE GREGORY	2998	FAJEMILUGBA, ABIGAIL A.A.
2906	EZEJI AZUBIKE MICHEAL	2999	FAJEMILUGBA, ABIGAIL ANIKE
2907	EZEJI BEATRICE CHIEBONAM	3000	FAJOB I SAMUEL OLU
2908	EZEJI GILBERT LEWEANYA	3001	FAJOYOMI JACOB
2909	EZEJI GODWIN NNAWUIHE	3002	FAJUYITAN FELICIA ADEBISI
2910	EZEJI HILLARY UMANAKWE	3003	FAKEHIN, JOSEPH OLADELE
2911	EZEJI, ONYEDERECHI.I.	3004	FAKIYESI OLUWATAYO O.
2912	EZEJI, RAPHAEL CHINAKA	3005	FAKOREDE OLUSEYI OLAWALE
2913	EZEJI, STANLEY CHINEDU	3006	FAKOYA LAMINA OLUOLA
2914	EZEJIOFOR PETER OKOYE	3007	FAKOYA SALIU ADEOLA
2915	EZEKIEL, AYODELE FALOLA	3008	FAKOYA TAIBAT ADEYINKA
2916	EZEKWE, HYACINTH O.C.	3009	FAKUNLE, BAYODE JULIUS
2917	EZEKWE, HYACINTH O.C.	3010	FALADE OLATUNBOSUN ADESANYA
2918	EZEKWE, HYACINTH O.C.	3011	FALADE OLAYINKA OLUKUNLE
2919	EZEKWE, HYACINTH O.C.	3012	FALANA OLUWAKEMI ABIODUN
2920	EZEMA ELEN CHINYERE	3013	FALASE ESTHER TAIWO
2921	EZEMBA EMMANUEL C.	3014	FALAYE TAIYE
2922	EZEMEDUKA HELEN NNEKA	3015	FALCON SECURITIES LIMITED-BOX LOAD A/C
2923	EZEMONYE THOMAS	3016	FALCON SECURITIES LTD
2924	EZENAGU BRIDGET, EZENAGU NDUBUISI & OTHERS (ADMORS TO THE ES	3017	FALCON SECURITIES LTD. TRADING A/C
		3018	FALODU, RUFUS LAYIWOLA
2925	EZENAGU, ANORUEKWUTE INNOCENT	3019	FALOWO, ADEYEMI ZACHARIAH
2926	EZENDIOKWERE, UGOCHUKWU	3020	FALUYI DALTON OLUFEMI
2927	EZENEKWE GREGORY ONUORA	3021	FAMADE-DICKSON ISRAEL
2928	EZENNA, CHRISTOPHER AKAOMA	3022	FAMAKINWA, OLABISI BENJAMIN
2929	EZENNIA IKECHUKWU PETER	3023	FAMILUSI CLEMENT ODUNOLA
2930	EZENNIA NNABIKE CHIDULUE	3024	FAMOJURO EZEKIEL KOLAWOLE
2931	EZENNOROM ONYEBUCHUKWU OLIVER	3025	FAMOJURO, CLARA OMOLARA
2932	EZENWA CHUKWUKA DADA	3026	FAMOJURO, DAVID AKANBI
2933	EZENWA GLADYS & GERALD .E. (ADMORS TO THE ESTATE OF EZENWA	3027	FAMUYIWA DAVID OLUFEMI
		3028	FAMUYIWA, PAUL FABONA



3029	FANIFESI JONATHAN OLATUNJI	3073	FATOYIMBO, ADENIKE
3030	FANIKA, YAHAYA ADEOYE	3074	FAWALE ISAAC OLADEJO
2936	EZENWAJIAKU, CELESTINE C.	3075	FAWEHINMI CATHERINE OMOLOLA
2937	EZENWAKA EMMANUEL EMEKA	3076	FAWIBE BIMBOLA BODE
2938	EZENWAABI ALBERT NDUKA	3077	FAWOLE AYODELE MODUPE
2939	EZENWEKE BENEDICT	3078	FAYELU MARY MORADEUN
2940	EZENWEKE BENEDICT IFEANYI	3079	FAYOMI, SOLOMON OLAOLU
2941	EZENWEZE, EMMANUEL	3080	FBNQUEST SEC LTD-MCS1
2942	EZENYILIMBA SOLOMON UCHEAGWU	3081	FBNQUEST SECURITIES LIMITED
2943	EZEObi CHRISTOPHER NWANKWO	3082	FBNQUEST SECURITIES LTD-DEPOSIT A/C
2944	EZEObi INNOCENT CHIANUMBA	3083	FEJOKWU GLORY MICHAEL MRS.
2945	EZEObi JULIET OBIAGELI	3084	FEJOKWU, ANTHONY CHUKWUEMEKA
2946	EZEObi BIRI, CHRISTOPHER IFEANYI	3085	FERDINAND CLETUS OBIAYO
2947	EZEOfOR DEC'D PETER MARTIN EBUKA	3086	FEYISARA AJAYI YEWANDE
2948	EZEoke CYRIL NWAFOR	3087	FEYISETAN, SAMUEL BABJIDE
2949	EZEoke PATRICK EBERE	3088	FEYISITAN KARIM SANNI
2950	EZEoke, CYRIL .N.	3089	FEYISITAN OLUGBENGA
2951	EZEONWU JONATHAN NWAFOR	3090	FIDELITY FINANCE COMOPANY LTD
2952	EZEONYEORURU, ASIKA EMMANUEL	3091	FIDELITY FINANCE COMPANY LTD
2953	EZEORA EMMANUEL EZENIA	3092	FIDELITY UNION SECURITIES LIMITED
2954	EZERIOHA RITA LOLO EZINWANNE	3093	FIRST ATLANTIC SECURITIES LIMITED
2955	EZEUGO, EMEKA UMENZE	3094	FIRST ATLANTIC SECURITIES LTD
2956	EZEWUDO LINUS OKEKE	3095	FIRST ATLANTIC SECURITIES LTD
2957	EZI ROSALINE NWAFOR	3096	FIRST BAPTIST CHURCH
2958	EZIALlor JACKSON ONWURA	3097	FIRST EQUITY SEC.-DEPOSIT A/C
2959	EZIKE JOHN EMEKA	3098	FIRST STOCKBROKRERS LIMITED
2960	EZIKE, DANIEL OKONKWO	3099	FOFAH JENSON
2961	EZIKPE UDUMA	3100	FOLAJIMI, OLUFEMI EBENEZER OLORUNFEMI
3031	FANIRAN OYEWOLE	3101	FOLAMI & ASSOCIATES
3032	FANIYI ALIE TITILAYO	3102	FOLAMI MURISIKU AREMU
3033	FANIYI, WASIU FEMI	3103	FOLARIN MICHAEL OLUMIDE
3034	FANOKUN VICTOR ADESIJI	3104	FOLARIN, MARTINS KITOYI
3035	FAOYE RUFUS IYIOLA	3105	FOLASHADE OLUKANNI
3036	FAREO ROTIMI ADEDOKUN	3106	FOLA-YAKUB, RAUPH ARAMIDE
3037	FAROHUNBI ISRAEL OLUFEMI	3107	FOLOLA BABATUNDE EMMANUEL
3038	FAROUQ SULEIMAN	3108	FOLORUNSHO SHITTU AYANO
3039	FASADE JANET OLUYEMISI	3109	FOLORUNSO ALAMU
3040	FASANYA EMMANUEL TAIWO	3110	FOLORUNSO, ABIMBOLA
3041	FASASI, 2 RICCA STREET,	3111	FOLUKE, OLUYEMISI ABOSEDE
3042	FASASI, SOLA	3112	FORTHRIGHT SEC. & INV. LTD.-DEPOSIT A/C
3043	FASESIN ABIOLA	3113	FOWOSIRE LATEEF OLOTAYO
3044	FASHANU LAISI OLANIRAN	3114	FOWOWE, MICHAEL .O.
3045	FASHAWE, OLUWAYEMISI .A.	3115	FRANCIS CHUKWUEMEKA CHUKWUONYE (ESTATE O
3046	FASHEDEMI, TITILOLA	3116	FRANKCEE NIGERIA LIMITED
3047	FASHIPE, AKINOLA OLALEKAN	3117	FRED ONYI O
3048	FASHOKUN, JOSIAH ADENIPEKUN	3118	FREEMAN ELIZABETH ZAINAB
3049	FASHOLA, ADEBAYO BABALOLA	3119	FREEMAN, BECKY
3050	FASINA IBILOLA, O.	3120	FREEMAN, EMMANUEL
3051	FASIPE JOSEPH ABIODUN	3121	FREEMAN, RICHARD BIRCH
3052	FASOLA, MATHEW ADEYI	3122	FRIGATE GLOBAL RESOURCES INTL LTD
3053	FASOLA, MUKAILA AKANNI	3123	FSDH SECURITIES LTD
3054	FASORANTI OLUWAFEMI OLUWASEGUN	3124	FUNSHO AJAYI
3055	FASSAN, SUNDAY JOHN	3125	FUSIKA, IGBE KEL FELIX
3056	FATAI OLALEKAN	3126	G A UGOMNA NIGERIA LIMITED
3057	FATAI, FOLORUNSO .S.	3127	GALADIMA NUHU IKPI
3059	FATINIKUN AUGUSTINE FOLORUNSHO	3128	GANI-IKILAMA ZOBIYO
3060	FATINIKUN TUNDE	3129	GANIYU, TAIBAT ADENIKE
3061	FATINIKUN TUNDE	3130	GARBA HARUNA ABUBAKAR
3062	FATOGBE, GABRIEL OLANIPEKUN	3131	GARDNER, ESSIEN UDOH
3063	FATOGUN BENJAMIN	3132	GARUBA ALHAJI KADIRI
3064	FATOGUN, SULAIMAN ADEBAYO	3133	GARUBA, MUSTAPHA AYINLA
3065	FATOKI ADEGBOYEGA	3134	GBADAMOSI ALANI-GANIYU
3066	FATOKI ADEGBOYEGA OLANREWAJU	3135	GBADAMOSI OSENI
3067	FATOLA, OLUFUNMILAYO JANET	3136	GBADAMOSI RASAQ TOYIN
3068	FATONA AIBINU	3137	GBADAMOSI TAIWO OLATUNBOSUN
3069	FATONA EMMANUEL AIBINU	3138	GBADAMOSI(DEC'D) GBADAMOSI
3070	FATONA OLATUNJI		FOLASADE(ADMOR)RICHARD
3071	FATONA TEMITOPE	3139	GBADAMOSI, M. ABIODUN
3072	FATOWORA LAWRENCE, O.	3140	GBADAMOSI, OSENI



3141	GBADAMOSI, TAIWO OLATUNBOSUN	3211	HASSAN GANIYU ABIOLA
3142	GBADEBO NATHANIEL	3212	HASSAN MUKAILA
3143	GBADEBO OLUFEMI TITUS	3213	HASSAN TAJUDEEN ADEWALE
3144	GBADEBO, OLUSHOLA	3214	HASSAN, LARAI BINTA
3145	GBADEGESIN PRINCE BANJI	3215	HASSAN, SAFURANI O.
3146	GBADERO REBECCA MODUPEOLA	3216	HEMBAH, PAUL IDRNGE
3147	GBAJABIAMILA, SHERIFF-DEEN OLATUNDE	3217	HEMBA-HILEKAAN SAMUEL. K.
3148	GBAJUMO, MORUFAT OLADUNNI	3218	HEMESON NNAMAMD CHIMOB
3149	GBEGBAJE PETER LUCKY	3219	HENSHAW EDEM EFFANGA
3150	GBELEKALE, T. SHITTU	3220	HENSHAW SUNDAY, M.
3151	GBIWEN, GBEJULE TOJU	3221	HODEGO, ISAAC AYENI
3152	GBIWEN, TEMIDAYO	3222	HUGHES ALBERT OLUWAFEMI
3153	GBODIMOWO YETUNDE OLUWAYEMISI	3223	HUOMA FLORENCE INYANG
3154	GBOLAHAN, MORAKINYO A.	3224	HUSSEINY, BABA OTHMAN
3155	GBOSANYA, VICTOR OLUWASOLA	3225	HYTECH MICROSYSTEMS LTD
3156	GBUGU CAMILLUS IKE	3226	I A L (NIG) ENT LTD
3157	GENERAL SECURITIES & FIN CO LTD	3227	IBAJESOMO TAIWO OLAWALE
3158	GEO NLEBEDUM ALEXANDER	3228	IBANG, CLEMENT OBETEN
3159	GEORGE DAMIETE MAMUZO	3229	IBARAHEEM MUYIDEEN ADISA
3160	GEORGE JOHN OLADAPO	3230	IBE ANTHONY CHINAKA
3161	GEORGE JOYI	3231	IBE CHARLES AGWU
3162	GEORGE SYLVESTER ADEBAYO	3232	IBE CHRISTIANA H
3163	GEORGE, JOSEPH OLUADE	3233	IBE COMFORT NGOZI
3164	GINGER-EKE EMMANUEL IFEANYI	3234	IBE ERIC IFEANYI
3165	GINIGEME, CYRIL	3235	IBE HYGINUS CHUKWUMA
3166	GINIKA OTUOKERE KENNETH	3236	IBE JOHN CHIJIJOKE
3167	GIWA FELIX ADEBAYO	3237	IBE OGAN IKECHI
3168	GIWA FELIX ADEBAYO	3238	IBE, ABUCHI IJIOMA
3169	GIWA LATIFAT OLUBUNMI	3239	IBEABUCHI AMARACHUKWU HUMPHREY
3170	GIWA MULIKAT	3240	IBEABUCHI FIDELIA NWACHUKWU
3171	GIWA RAHEEMOT OMOLARA	3241	IBEABUCHI SAMPSON CHINYEREM
3172	GIWA SHAKIRU ADENIYI	3242	IBEAKANMA GRACE IHEOMA
3173	GODFREY C. IZUOBI	3243	IBEANI, DANIEL CHUKWUEMEKA
3174	GODSWILL, EGEONU OKEREKE	3244	IBEANI, EUNICE UCHENNA
3175	GODWIN OGECHI	3245	IBEANU, CHINENYENNWA OGECHUKWU
3176	GOLDEN SECURITIES LIMITED	3246	IBEAUWUCHI JOEL CHIBUEZE
3177	GOLDFOOT INVESTMENT LIMITED LIMITED	3247	IBEAUWUCHI UCHE JOSEPH
3178	GOMBE, UMARU MAIGARI	3248	IBEAUWUCHI, BEATRICE UWAEZUIGE
3179	GOMES, EUGENE ADERINOLA	3249	IBEBUCHI ETHELBERG A.C
3180	GOMMAVIK IND ENT NIG LTD	3250	IBEBUOGU PHILIP AZUBIKE
3181	GORDIN WILSON ORICHEMONEBI	3251	IBECHENI, AUGUSTINE OTUONYEMUBAA
3182	GREEN OLABISI ABIKE	3252	IBEGBULAM SUNNY GOODLUCK
3183	GREEN, MARCELINE A.		ONYENWEREMADU
3184	GREG-AMAIHWE OLUBUNMI TOLULOPE	3253	IBEBULEM LUKE ONONGAYA
3185	GWADABE, MAIKUDI AYUBA	3254	IBEH CHRISTOGONUS
3186	GWADIA ALEX UCHE	3255	IBEKWE PATRICIA EGONNAYA
3187	GWATYAP, JONATHAN AIYA	3256	IBEKWE RAYMOND AJERO
3188	GWAZA L.F.	3257	IBEKWE VINCENT CHUKWU
3189	HAASTRUP LAURA DUPE IYABODE	3258	IBENEME AUGUSTINE CHUKWUDI
3190	HAASTRUP, OLUGBENGA OMOLOLU	3259	IBENYE-UGBALAR VICTOR NNAMDI
3191	HABIBU, USMAN AHMED	3260	IBEZIM BARRISTER SILVANUS NWUBANI
3192	HAGAN, SAMUEL	3261	IBEZIM JOSEPH C.
3193	HAJJ SANI GANIYI AYINLA DARANIJOH	3262	IBEZIM, WALTER C.
3194	HAKEEM, MAYOWA AFOLABI	3263	IBHARIALE FREDERICK OBAISI
3195	HALIRU SAADU KAWU	3264	IBIAM OSUU AMA
3196	HALIRU TENIMU KASHETU	3265	IBIDAPO-OBE AFOLAKEMI ABOSEDE
3197	HAMED & AGUNLOYE KEINDE ADERIBIGBE	3266	IBIE GODWILL ONUOHA
3198	HAMEED ABDURAZAQ SHEKONI DEJI	3267	IBIKUNLE, OLUSOLA EMMANUEL
3199	HAMMED, BABATUNDE BALOGUN	3268	IBILI SUNDAY CHUKWUMA
3200	HAMMOND ANGUS AKINKUNMI	3269	IBIRILLA MUHAMMADU
3201	HAMMOND OLUWASOLA OMOTUNDE	3270	IBIRONKE, OLUMUYIWA
3202	HARDEL & ENIC (NIG) LTD	3271	IBISI OBIESIE STEPHEN
3203	HARRISON AKPO ORIJEME	3272	IBITOLA JOHN OLUWADARE
3204	HART CHARLES TONYE	3273	IBITOYE ENIOLA TOLU
3205	HARUNA, A. MOHAMMED	3274	IBITOYE OLUFEMI OLUWASOLA
3206	HARUNA, HASSAN	3275	IBITOYE SUNDAY OLUWAFEMI
3207	HARUNA, IDRIS	3276	IBIWOYE JOSEPH ADEBAYO
3208	HARUNA, YUSUF	3277	IBIWOYE JOSEPHINE JOLADE
3209	HASSAN DANLADI	3278	IBOR, OTU INA
3210	HASSAN DANLADI	3279	IBRAHEEM ABDUL-WAHAAB A
		3280	IBRAHEEM ALIM AMEEDU



3281	IBRAHEEM GANIYU OLATUNJI	3351	IGBAFE, MICHAEL ALOAYE
3282	IBRAHEEM GANIYU OLATUNJI	3352	IGBANIGBOR ANGELA
3283	IBRAHEEM KURANGA	3353	IGBASANMI JOHN OLATOMIDE
3284	IBRAHEEM, GANIYU OLATUNJI	3354	IGBASANMI JOHN OLATOMIDE
3285	IBRAHIM ALANI WASIU	3355	IGBEKA GABRIEL ONOCHIE
3286	IBRAHIM MUSILI ADUNOLA	3356	IGBINOVIA OGHOREYE COLLINS
3287	IBRAHIM SADIKU	3357	IGBO MICHAEL E
3288	IBRAHIM SALMAN ADEBAYO	3358	IGBOASOYI BESSIE CHINYERE
3289	IBRAHIM YAYAH OLUROTIMI	3359	IGBOASOYI DENNIS CHUKWUEMEKA
3290	IBRAHIM, MUSILI ADUNOLA	3360	IGBOASOKWU DONATUS CHIKA
3291	IBU MOSES, I.	3361	IGBOASOKWU FERDINAND ONYEMA
3292	ICHA ROBINSON ANYONYI	3362	IGBOAYAKA CHRISTIAN
3293	ICHENKU DENNIS IFESOCHUKWU OKEKE	3363	IGBOJIONU BRIDGET AHUNNA
3294	ICHENKU, BENNETH .A.	3364	IGBOKWE AKACHUKWU OKORONKWO
3295	ICHENKU, KAZIAH	3365	IGBOKWE CHIDINMA UGO
3296	ICHENKU, PATIENCE U.	3366	IGBOKWE CHINYERE
3297	ICHENKU, SAMUEL	3367	IGBOKWE FRANCIS
3298	ICHIE SUNDAY NDUKWE	3368	IGBOKWE JERRY ORISARA JETHRO
3299	ICHOKU ELIZABETH NGOZIKA	3369	IGBOKWE KENNEDY IHEANYICHUKWU
3300	ICMG SECURITIES LIMITED	3370	IGBOKWE OKORAFOR NWANMUO
3301	ICMG SECURITIES LIMITED	3371	IGBOKWE OPARAKU GODFREY
3302	ICMG SECURITIES LIMITED	3372	IGBOKWE PATIENCE NDIDI
3303	ICMG SECURITIES-DEPOSIT A/C	3373	IGBOKWE RICHARD AKANIRU
3304	IDAHOR, PUIS OSA	3374	IGBOKWE, DAVID A.
3305	IDAM ANGELA OSI	3375	IGBOKWE, PAULINIS C.
3306	IDAMA, EMMANUEL ONUNA	3376	IGBOM, ABUL EMMANUEL
3307	IDEATO LOCAL GOVT COUNCIL	3377	IGBOTONYE MARTIN ODILAKA
3308	IDEJI OGHENOVOH J.	3378	IGBOZURUIKE GREGORY NDUBUISI
3309	IDEM ETOP EYO	3379	IGE ABAYOMI AKINYEMI
3310	IDEMUDIA JONATHAN AITUMA	3380	IGE CHRISTIANAH OLUWASEUN
3311	IDENGELI ILOIBO FELIX	3381	IGE GABRIEL
3312	IDIHALOISE OJO	3382	IGE SAMUEL TEMITOPÉ
3313	IDIMOGU HYGINUS EBERECHUKWU	3383	IGE VICTORIA MOSUNMOLA
3314	IDOWU IYABODE 'TOUN	3384	IGE, IYUOLA ADUNNI
3315	IDOWU MIFTAH BAMUSILE ADEDEJI	3385	IGHABOR FELIX ITOTO
3316	IDOWU OLAWALE OLASUPO	3386	IGINLA CHRISTIANAH IYABO
3317	IDOWU OLUWASEUN EMMANUEL	3387	IGUDIA NKECHI AGNES
3318	IDOWU, ADEBANKE	3388	IGUEGBE AUGUSTINE CHUKWUEMEKA
3319	IDOWU, AKINIOLA 'TUNDE	3389	IGWE B. AJOKU
3320	IDOWU, ARIYIKE AABOSEDE	3390	IGWE FERDINARD
3321	IDOWU, AZEEZ OLA	3391	IGWE FRANCIS NONSO CHUKWUKELU
3322	IDOWU, MICHAEL ABOLADE	3392	IGWE HELEN UDO
3323	IDOWU, PASCHAL ADELEKE	3393	IGWE NNADUMIJE CHRISTIAN
3324	IDREES GARBA ALHAJI	3394	IGWE SAMUEL OKORONKWO
3325	IDRIS DAVID AYOBAMI	3395	IGWE THANKGOD MADUEZICHI
3326	IDRIS YAHAYA TAHIR	3396	IGWE UDO HELEN
3327	IDRISU IBRAHIM DAUDA	3397	IGWE, FRANCIS SUNDAY AND APPOLLONIA
3328	IDUH MARY-ANN UNOMAH	3398	IGWE, INNOCENT
3329	IDUKPAYE A J ESTATE. OF IDUKPAYE	3399	IGWE, LEVI ORJIKA
3330	IDUMWONYI PETER EKUNDAYO	3400	IGWE, NATHAN NDUAGIBE
3331	IFEAGWU MARGARET UZAMAKA	3401	IGWEALOR CHRISTOPHER IFEANYI
3332	IFEANYI CHRISTIAN	3402	IGWEALOR THERESA NWAKAEGO
3333	IFEANYI IGNATIUS A CHIBUEZE	3403	IGWEDIBIA EMMANUEL EMEKA
3334	IFEANYI VINCENT UZOUKWU	3404	IGWEH, OSUKPO EMMANUEL
3335	IFEANYI, BRIDGET OMANIKWUE	3405	IGWEMMA CATHERINE EKWUTOSI
3336	IFEATU OBIORA	3406	IGWENEME, JOHN U.
3337	IFEATU PATRICK OBIORA	3407	IGWILO EUCHARIA CHINYERE
3338	IFEDIORA, NORBERT EBULUE	3408	IGWILO MAZI CLIFFORD OKEKE
3339	IFEDIORAMMA, NWABUEZE	3409	IGWILO OBIORA C.
3340	IFEDIORANMA, GABRIEL CHUKWUEMEKA	3410	IGWILO PIUS NWANKWO
3341	IFEDIORANMA, NWACHINAMELU	3411	IGWILO ROSE EGO
3342	IFEKA, OGOCHUKWU OKWUDILI	3412	IGWILOH FIDELIS MADUABUCHUKS
3343	IFEKOYA A. ADENUSI	3413	IGWO RAYMOND OGBONNAYA
3344	IFEKWE CHUKWUEMEKA JOSEPH	3414	IHEADIGWU MARK ODORANYA
3345	IFEYINWA, AWUKANTI	3415	IHEAGWUNOBI, CHUKWUNENYE M
3346	IFIONU SYLVANUS ONWUMECHILI	3416	IHEAKAM BENEDICT ONYEMA OBI
3347	IFOGE, O.VINCENT	3417	IHEAMA TIMOTHY
3348	IGAH MATTHIAS EJE	3418	IHEANACHO AKAMIKE
3349	IGBA UCHE E	3419	IHEANACHO CLEMENT AGIMOLEMGBE
3350	IGBADUME ALHAJ MOMODU	3420	IHEANACHO JOHN AMAECHI



3695	IWUEZE JUSTINA ONYEMAECHI	3763	JIMOH, DAUDA ADEGBENRO
3696	IWUJI AGNES UGOCHINYERE	3764	JIMOH, MECHORO ABUBAKAR
3697	IWUJI EMMANUEL C. L.	3765	JIMOH-KUKU ISMAIL OLANIRAN
3698	IWUJI EMMANUEL CHUKUMA	3766	JINADU SEPHIU AKANNI
3699	IWUJI VALENTINE, M.J.	3767	JINADU, LATEEF OLA
3700	IWUJI(DECED) IWUJI VERONICA(ADMOR) BENIAH EBERE	3768	JOB ABIGAIL FUNMILAYO
3701	IWUNDU RITA CHIDINMA	3769	JOE, EMEKWO OGBUJAH
3702	IWUNZE GODWIN CHINEDU	3770	JOHN OTEHEKOR OGBERUHOR
3703	IWUOHA CELINA OCHIABUGHIMM	3771	JOHNSON CHILEWA LEVI
3704	IWUOHA EMMANUEL ONYEMA	3772	JOHNSON CHRISTIE OMOLABAKE
3705	IWUOHA NANCY UCHECHI	3773	JOHNSON ERNEST FOLA
3706	IWUOHA, LEWIS LEBECHI	3774	JOHNSON IYABO ADEOLA
3707	IWUOPARA, MICHAEL I.OZIOMA	3775	JOHNSON KALU
3708	IYAMU RAPHAEL EDUGIE	3776	JOHNSON, ADEMOLA TUNDE
3709	IYAMU VICTOR UWAGUE	3777	JOHNSON. DANIEL AMOS
3710	IYAPO SAMUEL OLADIMEJI	3778	JOKOTOYE, AKANJI OLUSEGUN
3711	IYASARA NDUKA J	3779	JOLAYEMI OBA S. ANNE
3712	IYERE, GODDY OMON	3780	JONA, UDEUKWU AKAOSE
3713	IYIOLA, M. OLADITI	3781	JONAH, AKAOSE
3714	IYITOR IJEOMA FRANCIS	3782	JONAH, ORJI DIKE
3715	IYOHA, JOHN IDEMUDIA	3783	JONAH, UDUAK UDOH
3716	IZEKOR MATTHEW OSARIEME	3784	JONAS PETROLEUM PLC
3717	IZEKOR, MATHEW OSARIEME	3785	JONES HENRY OLAKUNLE
3718	IZEVBOKUN, FELIX	3786	JONES JOHN OLUYOLE
3719	IZUAGBA DONATUS SUNDAY	3787	JOSEPH KALU UWAKWE
3720	IZUAKOR ROSALINE OBIAGELI	3788	JOSEPH O.OPATOLA
3721	IZUCHI RAPHAEL SUNDAY	3789	JOSEPH, OLUWOLE KUJORE
3722	IZUKA HARRISON OCHU	3790	JUMBO GARRY AFIN
3723	IZUKAH SAMUEL	3791	JUMBO UDO JEREMIAH
3724	IZUNDU ZANDA	3792	KACHI MERCY NGOZI
3725	IZUNWANNE, HYCINTH	3793	KACHIKWU AUGUSTINE NOSIKE
3726	IZUOGU CHUKS OLIVER	3794	KACHIKWU, CHISTOPHER CHIKE
3727	IZUORA SYLVANUS UCHE AUGUSTINE	3795	KADIRI GARUBA
3728	IZUZUWA EKPE MOSES	3796	KADIRI PATRICK AIGHUPUE
3729	J A DINA INVESTMENTS LTD	3797	KADIRI SYLVESTER
3730	J.I.P.LIMITED	3798	KADIRI, ELISHA BAMIDELE
3731	JABORO JOSEPH ALEXANDER	3799	KADIRI, OKHAEMOH
3732	JAIYEOLA KAMA LANRE	3800	KADIRI, PATRICK AIGHUPUE
3733	JAIYEOLA, AREMU OLUBIYI	3801	KADRI JIMOH AKANBI
3734	JAIYESIMI, OLUFEMI	3802	KADRI MONZUR ADEBAYO
3735	JAMES EMMA AKPAN	3803	KADRI NURUDEEN
3736	JAMES ISAAC AKPAN	3804	KAISER BAU IND. LIMITED
3737	JAMES NTIENSE JOHN	3805	KAITA, ABDULKADIR ISMAIL
3738	JAMIYU, OLOTU	3806	KAJOLA ABUDU RAIMI
3739	JARRETT, AUGUSTINE FRANK	3807	KAKA MUSIBAU MORAYO
3740	JAYEOLA LATEEF ADEBISI	3808	KALU AWUCHA
3741	JEGEDE OLAMIDE	3809	KALU CHINWENDU NKUMAH
3742	JEGEDE, RUFUS BABALOLA	3810	KALU DAVID NKUMA
3743	JEGEDE, SAFIRIYU AREMU	3811	KALU DEBORAH SIKE OKAFOR
3744	JEJE OLUGBENGA	3812	KALU EDITH-CLAIRE NKECHI
3745	JEKAYINFA TITILOLA	3813	KALU EJEMOLE URE
3746	JEMILEHIN DEBORAH OLUBUNMI	3814	KALU ELIZABETH OGISI
3747	JEMITIBA JOHN OLAJIDE	3815	KALU KALU OMECHI
3748	JIAGBOGU JEREMIAH NDUKWE	3816	KALU MBA MBA
3749	JIAGBOGU OSITADINMA CHINYELU	3817	KALU OGBONNA UKWA
3750	JIC CHEMICAL & ALLIED IND USTRIES LTD. USTRIES LTD.	3818	KALU OLA ICHE
3751	JIDEANI CHIJOKE JOSIAH	3819	KALU OMAKA
3752	JIDEANI CHRISTIANA	3820	KALU, FIDELIS OKORE
3753	JIDEANI JOHN SUNDAY JNR	3821	KAMIL, ADEMOLA LAMIDI
3754	JIDEANI JOSIAH	3822	KANABE EMMANUEL
3755	JIDEANI NDUBISI ELIAS	3823	KANABE ESHIEMOKHAI MOSES
3756	JIDEANI PATIENCE ONYEMA	3824	KANABE PAUL FELIX
3757	JIDEANI, NDUBUISI ELIAS	3825	KANABE VERA OMOAYENA
3758	JIDEOFOR REGINA ANULIKA	3826	KANMODI, JOSEPH OLUWOLE
3759	JILKS CONCEPT	3827	KANU CHRISTOPHER
3760	JIMAH MOMODU MOMOH	3828	KANU EMMANUEL EZEGBULAM
3761	JIMOH RAUFU MUIDEEN	3829	KANU EVELYN OBIAGELI
3762	JIMOH WAHEED	3830	KANU GODDY ADUANYA
		3831	KANU IJEOMA INNOCENT
		3832	KAREEM SADIQ OLATUNJI



3833	KASALI DAUDA	3901	KUTI RUFUS OLUBUNMI
3834	KASHIMAWO ALLEN KOLAWOLE	3902	KUTI WURAOLA OLATUNDUN
3835	KASSIM AKEEM B. (ADMORS TO THE ESTATE OF KASSIM, MURI OLAT	3903	KUTI-GEORGE SEGUN TAYO
3836	KASSIM WASIU OLUWATOYIN ABAYOMI	3904	KUYORO MOBOLAJI OLADIPO
3837	KASSIM, HAMMED	3905	KUYORO MOBOLAJI OLADIPO
3838	KASUMU SHAKIRU ADEMOLA	3906	KUYORO OLABISI IYABODE
3839	KAYODE JOHN AYODELE	3907	KUYORO, TIMOTHY OLADELE
3840	KAYODE JOHN OLUOKUN	3908	KWENTOH AMECHI GEORGE
3841	KAYODE MODUPE OLUGBEMISOLA	3909	LADEJO RAIMI ODUOLA
3842	KAYODE MOSES ABAYOMI	3910	LADELE, OLUWOLE
3843	KAYODE TIMOTHY OLUFEMI	3911	LAFIA SULEIMAN
3844	KAYODE, MOHAMMED SULEIMAN	3912	LAGUNJU, CHRISTIANAH ANIKE
3845	KAZEEM MUSINO IYABO	3913	LAIYEMBI HAKEEM
3846	KAZEEM OLAJUMOKE WALIAT	3914	LAJIDE KOLAWOLE AKINKUNMI
3847	KAZEEM, AMODU SIAKA.	3915	LAKEHINDE ANTHONY ABAYOMI
3848	KEHINDE TIMOTHY OMONIYI	3916	LAKSWORTH INVESTMENTS LIMITED
3849	KEHINDE, SOBAMOWO	3917	LAMBERT UCHE PIUS
3850	KEKERE-EKUN RAUFU	3918	LAMIDI OLANIRAN JINADU
3851	KEMAKOLAM, GODWIN	3919	LAMIDI OLANIRAN JINADU
3852	KEMDIRIM C.A.C.	3920	LAMIDI SAKIRU ADEKOYA
3853	KENINE VERONICA OBIAGELI	3921	LAMIDI, OLUWARANTI
3854	KENNEDY JOHNSON NANCY OMOTUNDE	3922	LAMILISA ADESOLA KOLAJO
3855	KENT ASSET MANAGEMENT LTD	3923	LAMILISA, ADESOLA KOLAJO
3856	KIKELOMO OKOGWU	3924	LANIYAN GABRIEL ADEBAYO
3857	KOCUINA, A. ALH. KADIRI	3925	LANLEHIN JOHN LASUNKANMI
3858	KODAOLU, SYVESTER OLUSEGUMI	3926	LAOSEBIKAN AREMU MAJOLAGBE
3859	KOGBE(DECLD) ADESANWO ADEFEMI(ADMOR) ADELAJA	3927	LAOSEBIKAN EUNICE KIKELOMO
3860	KOGOLO NGOZI AGATHA	3928	LAPITE DORCAS OLUBUNMI
3861	KOIKI, KAMARUDEEN ADESEGUN	3929	LARO AHMED
3862	KOKOH BENJAMIN	3930	LASHIJI BASHIRU ALABI
3863	KOLADE CHRISTOPHER OLUSOLA	3931	LASISI B. KOLAWOLE
3864	KOLADE GBADEBO ALANI	3932	LASISI FOLA
3865	KOLADE IYABO GRACE	3933	LASISI KAZEEM ADEMOLA
3866	KOLADE, ADEGOKE EMORUWA	3934	LASISI OLAJIDE
3867	KOLAPO ABAYOMI O.	3935	LASISI, RISIKAN ABOSEDE
3868	KOLAWOLE ELEMILE	3936	LASOJO OLUSEGUN RASAQ
3869	KOLAWOLE FRANCIS OLUWATOYIN	3937	LASOYE OMOTOLANI AKANBI ZULHAJ
3870	KOLAWOLE INVESTMENTS LIMITED	3938	LATEEF SERIKI.A. DR
3871	KOLAWOLE MICHAEL ADEKUNLE	3939	LATEJU TITILOLA ADENIKE
3872	KOLAWOLE S. OLATUNDE	3940	LATINWO ABIMBOLA
3873	KOMA EDWIN ORITSEMA	3941	LATINWO ADEMOLA
3874	KOMOLAFE AJAYI JOSEPH	3942	LATINWO MOJISOLA
3875	KOMOLAFE ESTHER AFI	3943	LATINWO OLADEJI
3876	KOMOLAFE, VICTOR OLATUNDE	3944	LATINWO OLADEJI
3877	KONIGBAGBE ISOLA OKANLAWON	3945	LATINWO OLUFUNMILOLA
3878	KOREDE CHARITY IJEOMA	3946	LATINWO TOLANI
3879	KORIE DAMIAN ACHUMBA	3947	LAWAL GBADEBO
3880	KORUBO JONATHAN	3948	LAWAL HAKEEM ADEBAYO
3881	KPOGHO HENRY MEBAGHANDU	3949	LAWAL ISMAEL ADETOLA
3882	KRAGHA YETUNDE ARINOLA	3950	LAWAL JANET ADUNNI
3883	KROSEIDE FELIX EKERIMOH ALEXIS	3951	LAWAL KADRIL ADEREMI OLUFUNSHO
3884	KSFUND MANAGERS LTD	3952	LAWAL LASKI ADEGBOYEGA
3885	KUFORIJ I AYoola OLUFEMI	3953	LAWAL MONSUR OPEOLUWA
3886	KUFORIJ I J. FOLARIN	3954	LAWAL MORUF OLANREWAJU
3887	KUFORIJ I J. FOLARIN	3955	LAWAL MUFUTAU A.
3888	KUFORIJ I J. FOLARIN	3956	LAWAL MUFUTAU ASHERU
3889	KUFORIJ I OLAYINKA OLUWADAMILARE	3957	LAWAL MURAINA AIYEGBOYIN ADETUNJI
3890	KUKOYI MUSIBAU OLATUNDE	3958	LAWAL RAHAMAN AREMU
3891	KUKOYI OLUSOLA OLATOKUNBO	3959	LAWAL SOLOMON A
3892	KUMANE KAIDE KEMEROH	3961	LAWAL TAJUDEEN ADEMOLA
3893	KUMOLU-JOHNSON FOLARIN	3962	LAWAL TIMILEHIN ANU-OLUWAPO
3894	KUMOLU-JOHNSON OLADIPUPO	3963	LAWAL, KAMORUDEEN TAIWO
3895	KUPONIYI, BEATRICE OLABISI	3964	LAWAL, TAJUDEEN O.
3896	KURUME UCHE IGNATIUS	3965	LAWALE CHRISTIANAH LAPEJU
3897	KUTI ALHAJI GANIYU	3966	LAWAN ADAMU TUDUNWADA ESTATE. OF LAWAN
3898	KUTI JAIYEOLA ADEREMI	3967	LAWANSON ABIODUN AFOLABI
3899	KUTI OLUSEGUN	3968	LAWSON ETHIOPIA OLUWOLE
3900	KUTI PATRICIA ADENIKE	3969	LAYENI & LAYENI MR ELIAS OLORUNSOLA TASLIM OLATOKUNBO



3970	LAYENI TOLANI ASAKE	4037	MAKINDE OLALEKAN
3971	LAYENI(DECED) LAYENI TOLANI(ADMOR) OLASIJ	4038	MAKINDE OLATUNDE SUNDAY
3972	LE JANNELS GENERALE LTD	4039	MAKINDE OMOBAYO (MR)
3973	LELENWA, CHINEDU ISAAC	4040	MAKINDE(DECED) MAKINDE CAROLINE(ADMOR) TAIWO AKINOLA
3974	LEMBOYE, ABIOLA RAMAT	4041	MAKINDE, JULIANA TAIWO
3975	LEMOHA JOHNSON ONYEBGULA	4042	MAKINDE, MOSES AKINOLA
3976	LESI EMMANUEL ABIODUN	4043	MALIFE ARTHUR EKEZE
3977	LIASU, AYINLA ABIBU	4044	MALINDA, NSODUM
3978	LIJOFI RACHEAL DAMILOLA	4045	MAMINOR CECILIA EMUOBOR
3979	LIMAN BELLO MOHAMMED	4046	MAMORA OLANLESI
3980	LINO CEICILIA OLUFUNMILAYO	4047	MARANZU, MICHAEL ORISAKWE
3981	LINUS ELEMUO	4048	MARCUS TUNDE ROTIMI
3982	LITESOME COMPANY COMPANY	4049	MARINA SECURITIES LIMITED
3983	LOJEDE TOPE OMOTUNDE	4050	MARIZU TEMPLE ALEX
3984	LOKOSU OLUBUNMI CLEMENTINA	4051	MARQUES ABIOLA MARY
3985	LOMOWA ABEGBE ADEBIMPE	4052	MARTINS EBUN OLUFUNMILAYO
3986	LONGGYAT INVESTMENTS LIMITED	4053	MARTINS SIKIRU ADISA
3987	LOPEZ BENEDICTA OLASUNBO	4054	MARTINS, NTA
3988	LOUISA, ARIT UMANA	4055	MASHA TITILAYO MELISSA
3989	LUKANMBI FOLA YETUNDE	4056	MASHOOD O.SHONIBARE
3990	LUKMAN OYENUGA GBOLAHAN	4057	MATANMI RASHEED TUNDE
3991	M & F INVESTMENTS & SECURITIES LTD	4058	MATIMOJU(DECED) MATIMOJU OLUFEMI(ADMOR) OLATUNJI
3992	M L SECURITIES LIMITED.	4059	MATTHEW ANYANWU CHIKEBE
3993	MABADEJE PATIENCE IBIDAPO	4060	MATTHEW SUNDAY
3994	MACARTHY ROBERT OLADAPO	4061	MAYAKI STELLA
3995	MACDANIELS LIMITED	4062	MAYE ABDUR RASHEED
3996	MACIVER MULIKAT ADEDOYIN	4063	MAYE AKINSOJI POPOOLA
3997	MADIEBO CHINWE JANE	4064	MAYFIELD INVESTMENT LIMITED-DEPOSIT A/C
3998	MADONA BROTHERS NIGERIA LIMITED	4065	MAYFIELD INVESTMENT LIMITED-HOUSE ACCT
3999	MADU CELESTINA URENNA	4066	MAYUNGBE RICHARD
4000	MADU GABRIEL UBA	4067	MAZELI AGNES NKECHI
4001	MADU IBE ANTHONY	4068	MAZELI THEODORE UZOWUZO
4002	MADU IFEANYI M.	4069	MAZI GRACE EKPERECHI
4003	MADU, CYPRIAN AMOBI	4070	MBA CATHERINE AMUCHE
4004	MADU, TITUS U.	4071	MBA CHUKWUDI JOHNSON
4005	MADUABUCHI, ARIZE IFEANYICHUKWU	4072	MBA CYRIL CHUKWUMA
4006	MADUAFOR, THOMAS AGUNWA	4073	MBA INUDIYA KALU
4007	MADUAKO EPHRAIM NWAFOR	4074	MBA INYA UKPAI
4008	MADUAKOLAM, CELESTINA N.	4075	MBA JOHNSON KALU OKO
4009	MADUBUKO VIOLET EMESIEODO	4076	MBA SECURITIES LIMITED
4010	MADUEKE ANTHONY CHUKWUEMEKA	4077	MBA UCHECHUKWU EKE
4011	MADUFOR CHUKWUDI	4078	MBACHU EMEKA I.
4012	MADUFOR CYRIACUS CHINAEDU	4079	MBACHU HYCIENTH IKECHUKWU
4013	MADUFORO COSMAS	4080	MBACHU, RAYMOND
4014	MADUFORO GOLDEN CLAY	4081	MBAEME JOHN EZENWAMALU
4015	MADUFORO JOSEPH EMEKA	4082	MBAGWU BENJAMIN N.
4016	MADUFORO THEOPHILUS AHAOTU	4083	MBAGWU FABIAN IKWUBUNAMBU
4017	MADUIKE EMMANUEL KAY OHIRI	4084	MBAH GREGORY CHUKWUNEKE
4018	MADUIKE, PETER O.	4085	MBAH, GREGORY C.
4019	MADUKA CHIMEZIE EMMANUEL	4086	MBAITOLI/IKEDURU LOCAL GOVERNMENT
4020	MADUMERE GODWIN ONYEMAUCHECHUKWU	4087	MBAKWE CHRISTOPHER NWACHUKWU
4021	MADUWUBA MOSES CHUKWUEMEKA	4088	MBAKWE GREGORY IGWEZE
4022	MADZIGA TIMTAK G	4089	MBALISIKE, ALBAN KANAYOCHUKWU
4023	MAFUA EMMANUEL	4090	MBALISIKE, CASMIR EMEKA
4024	MAFUA, CATHERINE CHIWUDO	4091	MBALISIKE, JUSTIN CHIDI N.
4025	MAGBELEYE ISAAC ORITSEGBUBEMI	4092	MBALISIKE, VALENTINE BUZO
4026	MAGULIKE & MAGULIKE MRS EVELYN IFEYINWA NWABUEZE OBIEFUNA	4093	MBAMA C. CELESTINE
4027	MAIDOH, MARTIN	4094	MBAMA CELESTINE CHIEDU
4028	MAJEKODUNMI ADEDEJI ADIO	4095	MBAMA CHARITY NKECHI
4029	MAJEKODUNMI BABATOPE	4096	MBAMAH MARCEL
4030	MAJEKODUNMI GBOLAWOLE F. & KOLEOSHO ABIMBOLA O. & OTHERS (ADMORS TO THE	4097	MBAMAH ONYEAKA FRANCIS
4031	MAJEKODUNMI MICHAEL OLUFEMI ESTATE. OF MAJEKODUNMI	4098	MBAMALA MARTIN AMADIEGWU
4032	MAJEKODUNMI OLOYEDE	4099	MBAMARA CELESTINE OZOEMENAM
4033	MAKANJUOLA OLADAYO ABDUL YEKINI	4100	MBAMARA, IKWUNNAYA GABRIEL
4034	MAKANJUOLA SIKIRU ALADE	4101	MBAN AUGUSTINE
4035	MAKINDE ABIODUN JOSEPH	4102	MBANAJA PETER JOKO CHIMODO
4036	MAKINDE FOLORUNSO AKINDAYO	4103	MBANASO, C.HENRY
		4104	MBANASO, C.UZOMBA



4105	MBANEFO BENJAMIN OKECHUKWU	4173	MMEREMIKWU APPOLUS CHIDIEBERE
4106	MBANEFO PATRICIA OBIANUJU	4174	MMOR FRANCIS MADUABUCHI
4107	MBANEFO, CHRIS OBIORA	4175	MODUPE, OLUBUSOLA
4108	MBANG SUNDAY COFFEE	4176	MODUPEOLA ODUNJO
4109	MBANI MATHIAS UDE	4177	MOGUN ALICE MENA
4110	MBANO LOCAL GOVERNMENT	4178	MOHAMMED ALI
4111	MBASILIKE, SABASTINE KELECHI	4179	MOHAMMED DIKKO IBRAHIM
4112	MBATA BENAIAH CHINAKA	4180	MOHAMMED HAUWA
4113	MBATA BENAIAH CHINAKA	4181	MOHAMMED IZERE
4114	MBATA NKWAZEMEM JOSEPH	4182	MOHAMMED OLAYINKA LAMI
4115	MBELEOGU TESSY NKA	4183	MOHAMMED UMARU
4116	MBELU VICTOR A. CHRISTIAN	4184	MOJEEED TAJUDEEN FOLUSHO
4117	MBELU VICTOR ANAMEKA CHRISTIAN	4185	MOKOOZA, MATHEW
4118	MBIDOM VITALIS UCHENNA	4186	MOKPE PATIENCE EJIRO
4119	MBONU CHINAGO	4187	MOKWE PATRICK IWENOFU
4120	MBONU EKECHUKWU DANIEL	4188	MOKWE PATRICK IWENOFU
4121	MBONU MARK NKEMAKOLAM	4189	MOKWE PATRICK IWENOFU
4122	MBONU SAMUEL OKEREKE	4190	MOKWUGWO BARTH OSITA
4123	MBU JOSEPH	4191	MOLOKWU, CHRISTOPHER CHIBUZOR
4124	MBUKANMA, OKUNKWOR	4192	MOLOKWU, EMENIKE MARTIN
4125	MCPHILIPS, GEO EDDISON	4193	MOLUSI COLLEGE OLD STUDEN TS ASSOCIATION TS ASSOCIATION
4126	MEADOWS, ADEGBOYEGA	4194	MOMEGHA, EROME KANAYOCHUKWU
4127	MEDEYINLO ENDURANCE BOSEDE	4195	MOMODU ABDUL CIHANNI
4128	MEGACREDITS LIMITED-DEPOSIT A/C	4196	MONAYAJO HAKEEM LANRE
4129	MEGUDE, OLUSESAN GABRIEL	4197	MONAYAJO HAKEEM LANRE
4130	MEGWA E. ONWUMERE	4198	MONDAY-AKPAN PATIENCE
4131	MEKUWULU EMMANUEL ANACHEBE	4199	MONEKE ONWUACHU ALOYSIUS
4132	MELLAH FERDINAND AKDR	4200	MONEKE PETER NNANNA
4133	MEMUDU SAKA ADISA	4201	MONEKE SILAS ABUNONU
4134	MENIRU GODWIN IKECHUKWU	4202	MONEKE, CYNTHIA CHINYELU
4135	MENIRU MARGRET NGOZI	4203	MONSH ASSOCIATES
4136	MENIRU PAUL OGOCHUKWU	4204	MONWE EUNICE
4137	MENIRU PETER ONYEBUCHI	4205	MONYE CECILIA CHINYERE
4138	MENIRU TERESA NNEKA	4206	MONYE UTOMI
4139	MENIRU VICTOR OBIAJULU	4207	MONYE UTOMI
4140	MENIRU, GODWIN I.& VICTOR O. (ADMORS TO THE ESTATE OF MENIRU TE	4208	MORAH EMMANUEL JOSEPH ERIKIGWE
4141	MENKITI ESTHER OLIAKU	4209	MORAKINYO, EZEKIEL OLAGUNMOYE
4142	MENKITI, EMMANUEL IKECHUKWU	4210	MORAYO OLUSOLA OTUNUGA
4143	MENSAH GLORIA MEYEVI	4211	MORKUYE DENIS
4144	MEREJEW HENRY EZINWA	4212	MORRISON IHEANYI ASIMOLE
4145	MESHACH-IGBUNU AARON	4213	MORUFU ALLIOTUN
4146	MESSR WALE BAKARE & CO (CHARTERED ACCTS)	4214	MORUFU, ALLIOTUN
4147	METU, RUFUS UZONWANNE	4215	MOSAKU AMOS OLUWOLE
4148	MFON UKPONG MARTIN	4216	MOSES UGOCHUKWU DONATUS
4149	MGBAJI, MANFRED ENYINNAYA	4217	MOSES, NTAGBU CYRIL
4150	MGBAMARA LEVI,	4218	MOSHASS NIG. ENTERPRISES
4151	MGBEAHURIKE SEBASTINE ABAMASOMA	4219	MOUNTAIN INVESTMENT & SECURITIES LTD
4152	MGBEAHURU FRANCIS OGU	4220	MOUNTAIN INVESTMENT AND SECURITIES LTD
4153	MGBEAHURU IRENE NNALU	4221	MOYOLADE, SOLOMON OLAYELE
4154	MGBEANULU CELESTINE O	4222	MOZIE, PATRICK CHIKE
4155	MGBEMERE PETER PIUS	4223	MPIERI HYACIENTH UWAKWE
4156	MGBOR THOMAS NWAFOR OGBUERIAKU	4224	MR J O NWOSU CHAIRMAN ORLU LOCAL CHAIRMAN ORLU LOCAL
4157	MGBUDOM COLMMBA IGW	4225	MR&MRS CHRISTOPHER & ROSALIND OYEN EKAN
4158	MICHAEL BENAIAH KELECHUKWU	4226	MRAKPOR ERHIEYOVWE EUGENIA
4159	MICHAEL, U. CHUKWU	4227	MU'AZU HALIMA & BALA SAFIYA (ADMORS TO THE ESTATE OF ADAMU,
4160	MIKE-OWA VIVIAN ONYEARI	4228	MU'AZU, ALHASSAN
4161	MIN OF FINANCE AND ECON PLANNING	4229	MUAZU, MOHAMMED BABANGIDA
4162	MIN. OF COMMERCE AND INDUSTRIES	4230	MUDASHIRU USMAN AKANBI
4163	MIN. OF FIN. INC ABIA STATE TE	4231	MUHAMMED ALIH
4164	MIN. OFFINANCE INCORPORATED (MOFI)OWERRI	4232	MUHAMMED ALIH
4165	MINISTRY OF COMMERCE AND INDUSTRIES	4233	MUIBI OSEFAT PELUOLA OLUWAPELUMI
4166	MIRIKWE THEOPHILUS NDUBUISI	4234	MUKANDAM MUSA
4167	MIRIKWE TOTAN MENTON NDUBUISI	4235	MUNIC VENTURES LTD
4168	MKPONG OKON EFIONG	4236	MUOGBO, PAUL EMEFON
4169	MKPULUMA QUEEN OGOEGBUNAM	4237	MUOGHALU FIDELIA NGOZI
4170	MMADUKA BENEDICT C.	4238	MUOKA ALEX N
4171	MMEJE IKECHUKWU LUKE	4239	MUONAKA FRANKLIN CHIBUIKE
4172	MMEKAEGBULEM, EUGENE		



4240	MUONANU ELIAS AKAMERE	4309	NGEREM, DONATUS NNAMDI
4241	MUONANU KATE UZOAMAKA	4310	NGIRIKA, AKUDO B
4242	MUONANU, GAIUS CHUKWUNONYE	4311	NGIRIKA, PETER ONYEAMA
4243	MUONANU, SIXTUS CHUKWUDI	4312	NGOBILI EVANGELINE EKWUTOSE
4244	MURAINA SALAMI	4313	NGOKA TITUS IBE
4245	MURAINA, OLUSANYA AJAGBE	4314	NGOZIKA CHIBUZO CHUKWUEWUZIE
4246	MURANA ADEOYE ALLI	4315	NGWANGWA AKUNEKWE OKWUDILI
4247	MURRAY-SMITH EVELYN IFEOMA OLABISI	4316	NGWU VIRGILUS IKEDIMMA
4248	MURTALA BASHIR	4317	NICOLAS, UMEONYILOHA
4249	MUSA, HAMIS BALA	4318	NIGERIAN STOCKBROKERS LIMITED
4250	MUSA, HAUWA DELE	4319	NJAKA KATE
4251	MUSA, SOLEDAYO SYLVESTER	4320	NJEMANZE BRIDGET GINIKACHI
4252	MUSEDIQ, TUNJI BASHORUN	4321	NJEMANZE IKECHI SAMKAY
4253	MUSILIMOTU ADEDEJI ABOLORE	4322	NJEMANZE KENNA GEORGE
4254	MUSIRE OLUBUNMI ESTHER A	4323	NJINKEONYE NWOKEOCHA OBIALOR
4255	MUSTAPHA AIRAT EJIDE	4324	NJOKU BONIFACE IBE
4256	MUSTAPHA MUNIR AJAO	4325	NJOKU CHIBUIKE INNOCENT
4257	MUSTAPHA OLADIMEJI	4326	NJOKU CHIBUNNA GOSPEL
4258	MUSTAPHA OLAREWAJU GANIYU	4327	NJOKU CHIGOZIE AZUBUIKE
4259	MUSTAPHA OLATUBOSUN WASIU	4328	NJOKU CHIMEZIE RAPHAEL
4260	MUSTAPHA OMOLADE ADISA	4329	NJOKU CHUKWUEMEKA JOSEPH
4261	MUSTAPHA RASQA AJANI	4330	NJOKU CYRINA
4262	MUSTAPHA YISA	4331	NJOKU EDMUND AZUBUIKE
4263	MUVEBONAM LAZARUS	4332	NJOKU EMMANUEL CHUKWUEMEKA
4264	MUWAGUN FESTUS	4333	NJOKU ETHEL CHIZOMA
4265	MWO ADESINA S.B.	4334	NJOKU EVELYN ULUNMA
4266	NANAAISHETU PRESCILLA ABDULAI	4335	NJOKU EVELYN ULUNMA
4267	NANNA EDITH TSIKALEKE	4336	NJOKU FRANCIS
4268	NASIRU, MUFUTAU AFOLABI	4337	NJOKU IGBOERUCHE LINUS
4269	NATIONWIDE SECURITIES LIMITED	4338	NJOKU INNOCENT CHUKWUNYEREADI
4270	NCHEKWEBE GODWIN UCHE	4339	NJOKU JOE-PETERS NDUBUISI
4271	NDEFO HOPE CHINWE	4340	NJOKU JOSEPH CHIJIJEZE
4272	NDIANEFO REGINA UZOAMAKA	4341	NJOKU JOSEPH N.
4273	NDIKANWU FELIX ONWEMADU	4342	NJOKU JUDE UZOMA
4274	NDU EUGENE CHUKWUNONYERE	4343	NJOKU KELECHUKWU CHARLS
4275	NDUBUEZE EBERECHUKWUKA MOSES	4344	NJOKU KENNETH EBOEGBULAM
4276	NDUBUEZE EBERECHUKWUKA MOSES	4345	NJOKU LIVINUS
4277	NDUBUEZE VINCENT ONYEBUCHI	4346	NJOKU MAURICE MADUAGWU
4278	NDUBUEZE, EMMANUEL AMADI	4347	NJOKU NDUBUISI LINUS
4279	NDUBUISI FELIX OSELOKA	4348	NJOKU OBINNA SAMSON
4280	NDUBUISI MGBEOKERE GABRIEL	4349	NJOKU OBINNA SAMSON
4281	NDUBUISI, LINUS NJOKU	4350	NJOKU OGBONNA GEOFFREY
4282	NDUBUISI, ONWUDINJO E.	4351	NJOKU ONYEDIKACHI SUSANNA
4283	NDUDIM DOMINIC EJIKEME	4352	NJOKU PETER ETI
4284	NDUDINATI, CHIDUBEM JONAS	4353	NJOKU SAMUEL CHUKS
4285	NDUKA JACOB OBIOMA	4354	NJOKU TIMOTHY UMUNNAKWE
4286	NDUKA UWAEME CLEMENT	4355	NJOKU TITUS OKWU
4287	NDUKA VERONICA NKIRUKA	4356	NJOKU UKANWA CELESTINE
4288	NDUKA, FRANCIS IFEANYICHUKWU	4357	NJOKU VINCENT EZE
4289	NDUKWE BLESSING IHEDINACHI	4358	NJOKU, CECILIA ULOMA
4290	NDUKWE SOLOMON CHUKWUMA	4359	NJOKU, ONYEMA ANTHONY
4291	NDUKWE TOBECHI	4360	NJOKU, PETER ETI
4292	NDUKWE, GODWIN CHIBUEZE	4361	NJOKU, PLACID CHIKE
4293	NDUKWE, MARY UGBOAKU	4362	NJOKU, RICHARD ONWUMEME
4294	NDUKWE, OKORIE JAMES	4363	NJOKU, UZOMA EDMUND
4295	NDUKWU STEPHEN NNANNA	4364	NKACHUKWU ASIEGBU JOHN
4296	NDUNEMEGWA & IHUOMA ONYENEMEKAIBE ANICETUS	4365	NKACHUKWU DENNIS SUNDAY
4297	NDUNERI EMMANUEL UKACHUKU	4366	NKAMS DANIEL OBUMNWE
4298	NDUNERI EMMANUEL UKACHUKWU	4367	NKANTA, ETIM AMOS
4299	NDUNERI UCHA DORATHY	4368	NKEMAKOLAM COLUMBUS NWAWEBU
4300	NDUNWERE PAULINUS	4369	NKENWOKENEME ASIKE CYRIL
4301	NDUNYIRIUBA VINCENT IWUOHA	4370	NKIRI, CHARLES
4302	NEBO GEORGE IKECHUKWU	4371	NKODO MFON PETER
4303	NEBOH BERNARD OKECHUKWU	4372	NKOM BALA
4304	NEDOLISA CHRISTOPHER UZOCHUKWU	4373	NKOYO, O.EDUBIO
4305	NEW TRENDS INVESTMENT COMPANY LIMITED	4374	NKPUECHINA, OBIOMA ROSELINE
4306	NGADU, JOHN OKPECHI	4375	NKWERRE/ISU LOCAL GOVERNMENT
4307	NGANWUCHU ALOYSIUS O.	4376	NKWO EMEKA EDWIN
4308	NGBARONYE, N.P.D.	4377	NKWOCHA LEONARD, U.
		.4378	NKWOCHA REUBEN



4516	NWACHUKWU EBERE CLAUD	4584	NWAIWU EVANS
4517	NWACHUKWU EMENIKE	4585	NWAIWU LONGINUS EJIKE
4518	NWACHUKWU JAMES LEMADIM	4586	NWAIWU, CYRIACUS EMEKA
4519	NWACHUKWU JEROME ENYINNAYA	4587	NWAIWU, EVANS
4520	NWACHUKWU JOSEPH UCHEM	4588	NWAJAGU, CHIKA
4521	NWACHUKWU JOSEPH UZOMA	4589	NWAJEI PATRICK C.PATRICK C. (ADMORS TO THE ESTATE OF NWAJEI AFOMA ROSZ
4522	NWACHUKWU LEWIS		
4523	NWACHUKWU LOIS ONUGO	4590	NWAJEI WILLIAM ORUYEN
4524	NWACHUKWU MISHEAL OGUALA	4591	NWAJERI MARCEL OBIAJURU
4525	NWACHUKWU OKEZIE EZEKWEM	4592	NWAJI MARTIN NWEGE
4526	NWACHUKWU SIMON C	4593	NWAJIDE CORNELIUS SUNDAY
4527	NWACHUKWU STELLA UWAONYE	4594	NWAJIDE CORNELIUS SUNDAY
4528	NWACHUKWU THEODORA UGOCHI	4595	NWAJIDE MICHAEL ONWUAMAEGBU
4529	NWACHUKWU THEODORE KABIRI	4596	NWAKA LAWRENCE
4530	NWACHUKWU VICTOR	4597	NWAKA ROSELINE, A.
4531	NWACHUKWU, ANTHONIA UGWUNNAYA	4598	NWAKAEGHO EMMANUEL MARK
4532	NWACHUKWU, EDMUND	4599	NWAKANMA BRANDON VICTOR
4533	NWACHUKWU, ERNEST EKE	4600	NWAKANMA KELECHI
4534	NWACHUKWU, JOSEPH NDUBUISI	4601	NWAKANMA LAWRENCE CHICHETAM A.N.
4535	NWACHUKWU, OKEY M.	4602	NWAKANMA, HARRISON UKACHUKWU
4537	NWACHUKWU. PATRICK CHUKWUDI	4603	NWAKAOZOR VINCENT NNALUE
4538	NWADIGO CHRISTIAN CHUKWUNEYE	4604	NWAKNWO BENETH
4539	NWADIKE 7R GODSON E	4605	NWAKOCHA NKURUKA DONATUS
4540	NWADIKE ANSELM AZUBUIKE	4606	NWAKWASI DANIEL ENWEREUZO
4541	NWADIKE DANIEL OKECHUKWU	4607	NWAKWASI EMMANUEL IWUOZO
4542	NWADIKE FIDELIS ONUGBU	4608	NWAKWUE BLESSING & NWAKWUE SAMUEL (ADMORS TO THE ESTATE OF NWAK
4543	NWADIKE LIVINUS LEBECHUKWU	4609	NWAKWUE FLORENCE CHIDINMA
4544	NWADIKE, GODSON ESOKAESI	4610	NWAKWUE JERRY CHUKWUEMEKA
4545	NWADINDU DAMIAN ONYEAMAECHE	4611	NWALI LAWRENCE ONYEKACHI
4546	NWADINOB I ROBERT NWOKOCHA NWADINOB I	4612	NWALIE CHUKWUDI EMMANUEL
4547	NWADIOHA ELIZABETH NWAODIKE	4613	NWALIE RITA NWACHI
4548	NWADIOHA ELIZABETH NWAODIKE	4614	NWAMMOH OGOZIE (ADMORS TO THE ESTATE OF NWAMMOH SUNDAY EG
4549	NWAEGBE DOMINIC NWABUEZE		
4550	NWAEGBU, THOMAS OGUDEIHU	4615	NWAMUO MARTIN OKECHUKWU
4551	NWAETO, CECILIA	4616	NWANA LINUS OKEKE
4552	NWAEZE, B.OGOEGBNEM	4617	NWANA LINUS OKEKE
4553	NWAFO PIUS OKEREKE	4618	NWANA, SYVESTER CHINWUBA
4554	NWAFOR CHRISTIAN SUNDAY	4619	NWANALI JOSEPHINE NOGA
4555	NWAFOR JOSEPHAT ANAEJEMBA	4620	NWANEBU IFEANYICHUKWU CHRISTIAN
4556	NWAFOR NELSON UMEOKEKE	4621	NWANERI CHRISTIAN
4557	NWAFOR UMEADI PETER	4622	NWANERI CLETUS ONYEJIAKA
4558	NWAFOR, INNOCENT	4623	NWANESI JOSIAH IFEANYI
4559	NWAFOR, PAUL NGOZI	4624	NWANGE KATE OYANNE
4560	NWAFOR, RUTH NDIDIAMAKA	4625	NWANGENE CATHERIN, N.
4561	NWAGBA, GODWIN EJIKE	4626	NWANGENE IFESINACHI BENEDETTE
4562	NWAGBARA CHRISTIANA	4627	NWANGUMA CHUKWUKA BEN
4563	NWAGBARA EMMANUEL IHEDINOB I	4628	NWANGUMA EUGENE GODWIN
4564	NWAGBARA OSUALA EMMANUEL	4629	NWANGUMA, JOHN NGOZI
4565	NWAGBARAOCHA FRANCIS	4630	NWANGUMA, SYLVANUS EBERE
4566	NWAGBO GORDIAN	4631	NWANGWU EUGENE & NZEKWE STEPHEN (ADMORS TO THE ESTATE OF NZEK
4567	NWAGBOSO JULIANA N.& CHIZBUZO (ADMORS TO THE ESTATE OF NWAGBOSO,	4632	NWANGWU EUGENE CHUKWUJEKWU
		4633	NWANGWU EUGENE CHUKWUJEKWU
4568	NWAGBOSO NWAKAEGO ADANNAYA	4634	NWANGWU SUNNY WILFRED
4569	NWAGBOSOH ISAAC N. NWEKE	4635	NWANGWU WILFRED SUNNY
4570	NWAGU INNOCENT OKEZIE	4636	NWANI JOSEPHINE EJIME
4571	NWAGU, AGNES CHIWETALU	4637	NWANKERENDU, S.O.
4572	NWAGURU MESHARK AKWARANDU	4638	NWANKIRO GEOFFREY A.
4573	NWAGWU BERNARD NWAGWU	4639	NWANKPA IJEOMA EVELYN
4574	NWAGWU CHARITY NNENNA	4640	NWANKWO ABIGAIL NWANYINMA
4575	NWAGWU DANIEL OKEREKE	4641	NWANKWO ABIGAIL NWANYINMA
4576	NWAGWU EUNAN	4642	NWANKWO AMAMS CHIDIADI
4577	NWAHCUKWU LILIAN UCHENNA	4643	NWANKWO CELESTINE, C.
4579	NWAIGWE AUGUSTINE MADU CHRISTOPHER	4644	NWANKWO EMMANUEL UCHECHI NWAMJI
4580	NWAIGWE GODWIN EZIUKWU	4645	NWANKWO FELIX CHIKAODI
4581	NWAIGWE, CHRISTOPHER EZE	4646	NWANKWO IWO
4582	NWAIWU & NWAIWU MRS MABEL CHIZOBAISHMAEL ONWUEGBULA JOSIAH	4647	NWANKWO MATTHEW IHEME
4583	NWAIWU EMEKA CYRIACUS	4648	NWANKWO NLEWEMECHI HERBERT
		4649	NWANKWO ONWUCHARA LUKE



4786	NWOSU NNABUGWU	4854	OBALANA OLAYIWOLA OBALANA
4787	NWOSU OSITA BERTRAM	4855	OBALEREKO MURITALA ADIO
4788	NWOSU OSITA BETRAM	4856	OBANLA RICHARD OLASIMBO
4789	NWOSU PAUL CHUKWUEMEKA MICHEAL	4857	OBARINDE ISAAC O
4790	NWOSU SAMUEL OGBONNAYA	4858	OBARO, MOMOHJIMOH OJO
4791	NWOSU STEPHEN OKONKWO	4859	OBASANYA JOSEPHINE KEHINDE
4792	NWOSU ZEPHENIAN NWOYE	4860	OBASI DICK IGWE
4793	NWOSU(DECLD) NWOSU VIRGINIA(ADMOR) FRANCIS	4861	OBASI FRIDAY CHRISTIAN
	NWAKUNA	4862	OBASI LAWRENCE NNANA
4794	NWOSU, AUGUSTINE AZUBUIKE	4863	OBASI PIUS OKIKE
4795	NWOSU, CHINASA BENE	4864	OBASOHAN STEPHEN ERHARUYI
4796	NWOSU, HERBERT PAULINUS C.	4865	OBASUYI CECILIA BOLAJI
4797	NWOSU, JERRY NWOYE	4866	OBASUYI NOSAKHARE
4798	NWOSU, KYRIAN HERBERT	4867	OBASUYI NOSAKHARE
4799	NWOSU, MARY KEBANA HERBERT	4868	OBAYE RUFINA MORENIKE
4800	NWOSU, MIRIAM HERBERT	4869	OBAZEE BENJAMIN KUOBOYUWA
4801	NWOSU, PATRICIA OKWUCHI AMAEKE	4870	OBE, SUNDAY .C.
4802	NWOSU, STEPHEN	4871	OBED AGBAEMNWERE
4803	NWOSU, SUNDAY O.	4872	OBED, OGBONNA
4804	NWOYE ALEX SUNDAY	4873	OBELE JONATHAN, B.
4805	NWOYE EUGENE EGBUNIWE	4874	OBELE, JACOB
4806	NWOYE JACINTA CHIKA	4875	OBEMBE ADENNI
4807	NWOZO CLEMENT IKECHUKWU	4876	OBEMBE FELICIA ADUKE
4808	NWOZO NGOZI ROSE	4877	OBEMBE, AKINTUNDE CORNELIUS
4809	NWOZO NWANNEKA ONUORA	4878	OBEWU, AGIDI KALU
4810	NWUJU GODWIN NWADINOBI	4879	OBI AJUZIEOGU GREGORY
4811	NWULU OFFURUM BONIFACE	4881	OBI ALFRED WILFRED
4812	NWUME, KENNETH IFEANYI	4882	OBI BONIFACE O
4813	NWUZOR ANITA UGBOAKU	4883	OBI DAMIAN NNAMDI
4814	NWUZOR BEATRICE NRINABU	4884	OBI FREDERICK IHEANYICHUKWU
4815	NWUZOR DABERECHI	4885	OBI KATE IJEOMA
4816	NWUZOR EDITH AMUCHE	4886	OBI LEONARD OKORIE
4817	NWUZOR IFEANYICHUKWU	4887	OBI MARTINS ERONINI
4818	NWUZOR IKECHUKWU	4888	OBI NNADI BERTRAM
4819	NWUZOR JOY CHINWE	4889	OBI OKAFOR MICHAEL
4820	NWUZOR MAUREEN NNENNA	4890	OBI PAUL AKACHUKWU
4821	NYONG GABRIEL PETER	4891	OBI RAPHAEL UGWU
4822	NYONG, UDO BASSEY	4892	OBI ROSE WERUCHE
4823	N Z E & EMO K A M C H R I S T O P H E R A Z A L A CHUKWUEMEKA	4893	OBI STEPHEN OKAFO
4824	NZE AJOKU DOUGLAS IFEKWE	4894	OBI SURCHUKWUMA SAMUEL
4825	NZE ANAKANI EMMANUEL ENWEREM	4895	OBI THOMAS OLAYIWOLA
4826	NZE BENJAMIN IKECHUKWU	4896	OBI UZOMAH INNOCENT
4827	NZE FIDELIS MALACHY OZICHUKWU CHUK	4897	OBI VINCENT EZE
4828	NZE PETER NWANKWO	4898	OBI, CHIEDU VINCENT
4829	NZEGWU ANTHONY IFEANYI	4899	OBI, DANIEL
4830	NZEGWU BUKOLA CHIEDU	4900	OBI, EKEKWE PATRICK
4831	NZEGWU NGOZI THERESA	4901	OBI, HYGINUS ANENNE
4832	NZEGWU THEOPHILUS OLUFEMI	4902	OBI, VINCENT EZE
4833	NZEH ARMSTRONG IKECHI	4903	OBIAGA, GODSON IFEANYI
4834	NZEH KANAYO KENNETH	4904	OBIAGU ANTHONY IKECHUKWU
4835	NZEKWE ANTHONY NNADI	4905	OBIAGWU PAULINUS
4836	NZEKWE CHIEMEKA MOSES	4906	OBIAGWU REGINA AKUEYINWA
4837	NZEKWE OBIECHINA HARRISON	4907	OBIAGWU, LAWRENCE NZUBECHUKWU
4838	NZEKWE CLEMENT OKOYE	4908	OBIAKO, FERINARD
4839	NZELIBE ISAAC NWAFO	4909	OBIAKOR DAMIAN CHUKWUEMEKA
4840	NZEREM, JOHN ONONIWU	4910	OBIAKOR TIMOTHY CHUKWUMAH
4841	NZERIBE NWANEGBO	4911	OBIALLO IGNATIUS EZEALLA
4842	NZERIBE UKAMAKA C.	4912	OBIALOR BONIFACE IROEGBU
4843	NZERIBE, ANTHONY JANSEN	4913	OBIALOR NICHOLAS NWABUGO
4844	NZERIBE, PATRICIA O.	4914	OBIAMALU, ELIAS NNABIKE
4845	NZEWI CLEMENT SUNDAY	4915	OBIANI NNAMDI GREGORY
4846	NZEWUENYI, HILARY OJINNAKA	4916	OBIANIKA, JOSEPHINE IFEOMA
4847	NZEWUNWA CHIKAODY ALOZIE	4917	OBIANOKWALU CORNELIUS OKOYE
4848	NZONONUE, E.CHUKWUEMEKA	4918	OBIANOR CHUKWUMA MICHAEL
4849	'O' BEST ALUM TRANSMISSIO N LTD N LTD	4919	OBIANOYI VINCENT CHUKWUMA
4850	OASIS CAPITAL PORTFOLIO LIMITED LIMITED	4920	OBIANWU, ROSEMARY ZIEM
4851	OBADAN, MIKE IDIAHI	4921	OBIDI, BASIL .O.
4852	OBAFEMI M.F.	4922	OBIDIGBO EDOZIE INNOCENT
4853	OBAH, CHUKA O.G.	4923	OBIDIGBO JEREMIAH OFODILE



4924	OBIDIGBO OBINWEZE	4994	OBOH ELIZABETH OBY, O.
4925	OBIDIMMA CYRIL OBIAWUCHI	4995	OBOH, ROSE OMONIGHO
4926	OBIDIMMA EDWIN UJU	4996	OBOMANU FAITHWIN
4927	OBI-EBOIKPON SUNDAY	4997	OBOMANU, GAMALIEL FELIX
4928	OBIECHEFU HILARY OBIECHEFU CHIOMA	4998	OBOMENSE PETER
4929	OBIECHINA NZEKWE HARRISON	4999	OBONNA DAMIAN OBI
4930	OBIEFULE EDWIN	5000	OBONNA REGINA ADAKU
4931	OBIEFUNA CORNELIUS NDUBISI	5001	OBOSHI CHINASA SYLVIA
4932	OBIEFUNA FIDELIS EBERE	5002	OBOT, ENO SUNDAY
4933	OBIEFUNA JULIUS CHIEDOZIE	5003	OBROKU UWAOMANO SOLOMON
4934	OBIEGBU ENO	5004	OBUEGBE GEORGE OBI
4935	OBIEGBU JAMES NGOZI	5005	OBUH PAUL ONYEBUCHE
4936	OBIEJESI SAMUEL UMEADIM	5006	OBUH, ANTHONY CHUKS
4937	OBIEKEA CHRISTOPHER UZOMA	5007	OBULE J. EKANENJE
4938	OBIEKWE JAMES UBOH	5008	OBUMA ESOWE MECHA
4939	OBIEKWE, PAUL .O.	5009	OBUMEME, GABRIEL
4940	OBIELO-OKPALA PATRICK, CHUKWUEMEKA	5010	OBUMNEME, SAMUEL ONWUEMENAM
4941	OBIELU CLEMENT NGIRIKANWA	5011	OBUNSEH DADA YHACINTH
4942	OBIEREFU IKECHUKWU FESTUS	5012	OBURO, ERNEST CHUKWUJINDU
4943	OBIESIE EDWARD IZUABA	5013	OBUTE, JOSEPH A.
4944	OBIGBESAN, AYODILE A.	5014	OCHASI JOSEPH IBECHEMMA
4945	OBIGWE, EZEADI NATHANIEL	5015	OCHI FELIX EGOBUDIKE MENJOR
4946	OBIJI DURU JOSEPH ODINAKA	5016	OCHEJA RUTH CHEBO
4947	OBIJIAKU CLEMENT	5017	OCHO NDUKWO AGBAEZE
4948	OBIJIAKU CLEMENT UGOCHUKWU	5018	OCHONMA ALEXANDER IFEANYI
4949	OBIJIAKU LUKE UCHENNA	5019	OCHULOR NICH NNAJIAKU
4950	OBIJURU THEOPHILUS ANII	5020	ODAKPO JULIUS D
4951	OBIKWERE ONYEWIFE C.U.	5021	ODE AME
4952	OBILERO, LAWRENCE EMEKA	5022	GABRIEL
4953	OBILO UHUEGBU ERASTUS	5023	ODEBIYI, DAVID OLUTUNDE
4954	OBILO SUCCESS UCHECHUKWU	5024	ODEBUNMI OLUWATOBI
4955	OBINABO CHRISTOPHER EMEKA	5025	ODEBUNMI OYINKANSOLA
4956	OBINI, MICHEAL NDUBUISI	5026	ODEBUNMI, ODENIYI TAIWO
4957	OBINMA OKAFOR ANTHONY	5027	ODEFUNSHO OLAYINKA AYINDE
4958	OBINNA INNOCENT IHEANYI CHUKWU	5028	ODEJUMUBI ROTIMI OLUYIMIKAP
4959	OBINNA OBISIKE	5029	ODEKUNLE AKINOLA, O.
4960	OBINNA STEPHEN EMEKA	5030	ODELAMI MOSES OLUFEMI
4961	OBINNA, NWACHINAEMERE FESTUS	5031	ODELEYE GRACE BOSEDE
4962	OBINNA, VITALIS EJIOGU	5032	ODELEYE JOHNSON
4963	OBINWA KENNETH IFEANYI	5033	O D E L O Y E (D E C D) O D E L O Y E (M R S)
4964	OBINWA OKAFOR ANTHONY		ADEBOLA(ADMOR) PHILIP BABATUNDE
4965	OBIOGUN AKHAZE OLUMIDE	5034	ODENIGBO FELIX SUNDAY CHUDI
4966	OBIOHA ALPHONSUS UBASINEKE	5035	ODERINDE, KUNLE OJO.M.
4967	OBIOHA GREGORY KEMKUNA	5036	ODESILO MODUPE ABIMBOLA
4968	OBIOHA IFEANYI KENT	5037	ODESOLA ATTAH JOEL
4969	OBIOHA, ANSELAM	5038	ODETOYE, CLEMENT SUNDAY
4970	OBIOHA, ANSELAM	5039	ODEWALE KOLAWOLE ADEYEYE
4971	OBIOHA, JOHNSON EBILI	5040	ODEWALE, JOSHUA OLUSSAN
4972	OBIOHA, YAGAZIE	5041	ODEWALE, SAMUEL SUNDAY
4973	OBIOMA NGWA LOCAL GOVT	5042	ODEWOLE .O. OLAMIDE ESTHER
4974	OBIOMA, D.USOH	5043	ODEYEMI TIMOTHY OLUFEMI
4975	OBI-ONUOHA NDIDI ROSE	5044	ODEYEMI TOYIN ADEBOWALE
4976	OBIORA UMEJAI JOSEPH	5045	ODEYEMI, SIMEON ADISA
4977	OBIORAH CHRISTOPHER CHUKWUMA	5046	ODEYINKA AYODELE OLORUNFEMI
4978	OBIORAH, AUGUSTINE NDUBUISI	5047	ODEZUGO MICHAEL EMENTA
4979	OBIOZO, HYACINTH AFAM	5048	ODI FRANCES AFUMATA
4980	OBIRI GODFREY CHIRIANYA	5049	ODI ONWUZURUIGBO CYPRIAN
4981	OBIRI, EBENEZER MOTSEGUNOTA	5050	ODI VINCENT CHIMA
4982	OBIRI-IBE, ALOYSIUS OGOMUEGBUNAM	5051	ODIA OASKPOLO CHRISTIAN
4983	OBIRI-IBE, CECILIA CHINASA	5052	ODIAH SYLVESTER EMEKE & BOSEDE
4984	OBISAKIN LAWRENCE BABATUNDE		EBUNOLUWA
4985	OBISESAN LAWRENCE ABIODUN	5053	ODIDIKA SAMUEL CHIMA
4986	OBISESAN, LAWRENCE OLADEJI	5054	ODIGBO TOBIAS IHEME
4987	OBISIKE GODWIN DURU	5055	ODIKPO LAWRENCE O.
4988	OBITAYO ELIZABETH KEHINDE	5056	ODIKPO MAEZELI LAWRENCE E.O
4989	OBIUKWU STEPHEN	5057	ODIMBA, CHIBUZOR UGOCHUKWU
4990	OBIYOR IHERIOHANMA VITALIS	5058	ODIMBA, EVELYN
4991	OBIZUEH NICHOLAS NJOKU	5059	ODIMUKO DORA CHIWETAOKE
4992	OBODO OKPAKO MARGARET	5060	ODINANWA, NKEM GLADYS
4993	OBOGWU MICHEAL ENUKORA	5061	ODINKEMERE, ABEL JOSEPH



5063	ODOBOR, ANENE	5129	OFEIMUN LYLENT
5064	ODOEMELA ANTHONY CHINEDU	5130	OFFIAH EPHRAIM OKECHUKWU
5065	ODOEMELA, ANTHONY CHINEDU	5131	OFFIONG ARCHIBONG EYO
5066	ODOEMENA CLEMENT NNANNA	5132	OFFOH HERBERT UCHECHUKWU
5067	ODOEMENA IRENAEUS	5133	OFFONRY KANU CHUKWUNYEREIKE
5068	ODOEMENA IRENAEUS UWAKWE	5134	OFFOR DONATUS M.
5069	ODOH SAMUEL EKE KALU	5135	OFFOR EDWIN
5070	ODOH-TADAFE EUNICE URUEMU	5136	OFFOR PATRICIA OGOCHUKWU
5071	ODOM MARCELLINUS OGU	5137	OFFOR VIRGINIA NNEKA
5072	ODOR CONELIUS IFEANYI	5138	OFILI MARIA CHUKWUDUMEBI
5073	ODOZI UCHE	5139	OFODILE & OFODILE MRS VICTORIA NMA ERNEST IKEM
5074	ODU FOLORUNSHO RASHEED	5140	OFODILE GRACE N. OFODILE ROBINSON IKENNA (ADMORS TO THE ESTATE
5075	ODU RASHEED FOLORUNSHO	5141	OFODILE, GODWIN ANTHONY
5076	ODUAGBALA, SOMTOCHUKWU ONYEMA	5142	OFODILE, ORANYE CHARLES
5077	ODUBANJO ADEDAYO SUFFI	5143	OFOEGBU EMMANUEL AHAMEFULA
5078	ODUBONOJO ESTHER FOLASADE	5144	OFOEGBU HORASIUS, O.
5079	ODUDU ABDUL WAHAB	5145	OFOEGBU, COLUMBUS ODINAKA-CHUKWU
5080	ODUDU CHRISTOPHER DANYOR	5146	OFOEGBU, OFOEGBU PETER N.
5081	ODUDU, ETARERI STEPHEN	5147	OFOLUKA ANDREW IK.
5082	ODUFUWA ISAIAH SUNKANMI	5148	OFOMA ROSE UGBOAKU
5083	ODUGBESAN VICTORIA ADEDAYO	5149	OFOMA SYLVANUS NNANNA
5084	ODUGBOSE WUSAMOT ADESHOLA	5150	OFOMA THERESA UKACHI
5085	ODUKOYA ABIMBOLA OLAYEMI	5151	OFOMA, SUNDAY MARIZU
5086	ODUKOYA ADESINA OLUGBENGA	5152	OFOMATA, CHRISTIAN
5087	ODUKWE ANASTASIA IFEANYI	5153	OFONAGORO, PHILIP
5088	ODULANA KEHINDE CHARLES	5154	OFONDU BENNETH UKANDU
5089	ODUMODU MICHAEL ONYEDIKA	5155	OFONDU CHUKWUMA ERNEST
5090	ODUMODU MICHAEL ONYEDIKA	5156	OFONYE IKWUAGHA LUKE
5091	ODUMOSU(DECLD) ODUYEMI ELIZABETH(ADMOR) JONATHAN TAYO	5157	OFONYE, CHINADU FELIX
5092	ODUMUYIWA PEDRO ADEGBOLA	5158	OFOR ALEXANDER IKECHUKWU
5093	ODUMUYIWA, PEDRO ADEGBOLA	5159	OFOR INNOCENT EZEANYA
5094	ODUNBAKU FASASI-AGBOOLA	5160	OFOR JUDE IFEANYI CHUKWU
5095	ODUNDARE, JOEL FOLORUNSO	5161	OFORAH OKECHUKWU GODSON
5096	ODUNEYE VICTORIA ALFRED	5162	OFORAH OKECHUKWU GODSON
5097	ODUNFA BABAJIDE MAGNUS	5163	OFORMA SUNDAY CHUKWUMA
5098	ODUNFA JOHN FOLORUNSHO	5164	OFUNE, JULIET EBELE
5099	ODUNJO TAJUDEEN OLADOSU	5165	OGA FREDRICK UWABUNKEONYE
5100	ODUNLAMI JAIYEOLA	5166	OGABU MARIA NKONYE
5101	ODUNLAMI LANRE	5167	OGAH, PAULINUS
5102	ODUNLAMI OLANREWAJU	5168	OGAKWU MICHAEL ANEKE BENEDICT
5103	ODUNSI ADETUTU	5169	OGAN, CHRISTIAN
5104	ODUNSI FLORENCE ADENIKE	5170	OGAR, LAWRENCE AKIMA
5105	ODUNSI JOSEPH OLATUNJI	5171	OGARA, PETER NDUBUISI
5106	ODUNTAN MARY EBUN	5172	OGAZI, CHRISTAN CHINAGA
5107	ODUNTAN TAOFIK AYINDE	5173	OGAZIE DEC'D NWADA CELESTINA
5108	ODUNTAN, SHAKIRU GORIOLA	5174	OGBA CHINYERE JANE
5109	ODUNUGA JOHNSON OLUKAYODE	5175	OGBA IWO UJA
5110	ODUNUGA JOSEPH KEHINDE	5176	OGBAEGBE FELIX OMUMUABUIKE
5111	ODUNUGA MOJEED TAIWO	5177	OGBAJIE LAWRENCE
5112	ODUNUGA OPEYEMI &, MAKINDE A.A. (ADMORS TO THE ESTATE OF ADEBIY	5178	OGBATU AUSTINE ETISOBI
5113	ODUNZE BEATRICE N. & ODUNZE CHIEKEZI (ESTATEOF ODUNZE JOSIAH BE	5179	OGBATU ETISIOBI AUGUSTINE
5114	ODUNZE CHRISTIANA LYON, C.	5180	OGBE BENJAMIN ENECHE OKAAH
5115	ODUNZE GODWIN BALDWIN CHUKWUEMEKA	5181	OGBEAGHALAM, ALLOYSIUS CHUKWUDI
5116	ODUSAGA AYOOLA	5182	OGBECHIE, EVERLYN EZIUNOR
5117	ODUSANYA MICHAEL ABAYOMI	5183	OGBECHIE, FRANCIS S.
5118	ODUSANYA OLUWASEUN OLAWAMIDE	5184	OGBEDINNI ARIKE E
5119	ODUSANYA OPE ANIKE	5185	OGBEIDE, ESTHER OMOSEFE
5120	ODUSANYA, ABIMBOLA OLUFUNMILAYO	5186	OGBELEJE FIDELIA ONYINYE
5121	ODUSANYA, LUKMON ADENIYI BABATUNDE	5187	OGBENNA BENEDICTA
5122	ODUSE BANKOLE ADEDOYIN	5188	OGBENNA MOSES EKPEWERECHI
5123	ODUSEUN ESTHER IYADUNNI	5189	OGBO ELDER AWOKE
5124	ODUSOTE & ODUSOTE MRS IYABO ABIMBOLA ADEOLU OLANREWAJU	5190	OGBODO EPHRAIM CHUKWUMA
5125	ODUWOLE OLADAYO	5191	OGBOGO ALEXANDER CHIEDU
5126	ODUWOYE JOSIAH OMOTAYO	5192	OGBOGO EYI ROLAND
5127	ODUYIGA JOSHUA KOLAWOLE	5193	OGBOGU MARTIN BIALOSA
5128	OFEIMU PETER IMAS	5194	OGBOGU, UKACHUKWU U.EMMANUEL
		5195	OGBOLUMANI BERNARD OBIDINMA IKENYE
		5196	OGBONNA CHIKEZIE



5197	OGBONNA CHRISTIAN CHINEDU	5266	OGUGUA JUSTIN MADUAKOLAM
5198	OGBONNA EZIULO GABRIEL	5267	OGUGUANWOBI
5199	OGBONNA GODWIN AZUNNA	5268	OGUH, I.P.O.
5200	OGBONNA NGOZI ROSELINE	5269	OGUIKE EDMOND NNAMAKA
5201	OGBONNA SYLVESTER MADUKA	5270	OGUIKE ERASMUS OKEBARAM
5202	OGBONNA, EMMANUEL	5271	OGUIKE, CHISTOPHER C.
5203	OGBONNA, IJEOMA	5272	OGUINE GLADYS
5204	OGBONNA, THADDEUS CHIGOZIE	5273	OGUJI, EZEMONYE THADDEUS
5205	OGBONNANYA UGAH	5274	OGUMBIYI BABABODE ADENIYI
5206	OGBONNAYA GODWIN ONUOHA	5275	OGUMOGU WILLIAM SUNDAY
5207	OGBOYE LOOKMAN OPEYEMI	5276	OGUN SAMSON KOLAPO
5208	OGBOZOR PETER TOBECHUKWU	5277	OGUNBAJO JOHNSON ADEKANMI
5209	OGBU KENNETH ONYEBUCHUKWU	5278	OGUNBANWO & OGUNBANWO ADMOR LEKAN & OGUNBANWO ADMOR KO PHILIP LORUNFUNMI DEC'D
5210	OGBU NNEDI (MRS)		
5211	OGBU, EKEGHE		
5212	OGBUBENI, DOWELL	5279	OGUNBANWO OLUKAYODE
5213	OGBUCHI HYACINTH NDIBE	5280	OGUNBANWO SAMUEL OLUSANYA
5214	OGBUCHI MARIA IRUKAKU	5281	OGUNBAYO, PATRICIA
5215	OGBUEBUNU BENARD IKEZU	5282	OGUNBERU OLABISI NIMOTALAI
5216	OGBUEFI PHILOMENA OBIAGELI	5283	OGUNBODE ELIZABETHAYO
5217	OGBUEFI, JOSEPHINE & BLESSING (ADMORS TO THE ESTATE OF OGBUEFI D	5284	OGUNBONAAJAO OLALEKAN
		5285	OGUNBONAAJAO OLALEKAN
5218	OGBUEGBE OKEZIE M. ALOZIE	5286	OGUNBONA TOYIN TAYO
5219	OGBUEHI I. EDWIN	5287	OGUNBOTE FASANU, O.R.
5220	OGBUEHI NNABUGWU	5288	OGUNBOWALE IYABOSOLA OLA-IWA
5221	OGBUEWU EKEMMA VERONICA	5289	OGUNDAHUNSI OLUSEGUN OLUSOLA
5222	OGBUEWU NWAFOR JAMES	5290	OGUNDAIRO NIKE
5223	OGBUGHALU JOHN ELOCHUKWU	5291	OGUNDARE ALICE DUROTOLA
5224	OGBUJI MARIA MOBORO	5292	OGUNDARE ISAAC OLADIMEJI
5225	OGBULIGWE, ROMANUS	5293	OGUNDARE PAUL FEMI
5226	OGBUNEBE, NESTOR	5294	OGUNDARE SAMUEL ORISANDE
5227	OGBUOKIRI CHIJIJOKE INNOCENT COLLINS	5295	OGUNDARE, THOMAS
5228	OGBUOSISI NONYE JUSTINA	5296	OGUNDE ADEBOLA, O.
5229	OGEDEGBE EMOHORRO ANTHONY	5297	OGUNDE MOLADE BAYODE
5230	OGEDENGBE OLAYINKA	5298	OGUNDE MOLAPO BAYODE
5231	OGEDENGBE SAMSON OLAGBAJU	5299	OGUNDEJI MOSES A
5232	OGELEKA O.FELIX	5300	OGUNDEKO, OGUNYEMI ANTHONY
5233	OGHENEJOBO, OBENERU PETER	5301	OGUNDELE A. FUNSHO
5234	OGHENOVO, GODWIN OHWOJERO J.	5302	OGUNDELE OMOWUNMI ABOSEDE
5235	OGHOGHO, PAUL OGBEIDE	5303	OGUNDELE TAIWO PETER
5236	OGHONOGHOR DOMINIC FRANK	5304	OGUNDEYI SOLOMON OLUWATOSUN
5237	OGIDAN, WAHAB FASANU	5305	OGUNDEYI, DAVID OYERO
5238	OGIDI HYGINUS OBIOMA	5306	OGUNDIJO SURAJAT ABOLANLE
5239	OGIDI JOE ORUCHUKWU	5307	OGUNDIMU PETER
5240	OGIEMU, MARIA AYOTOLA	5308	OGUNDIMU, GABRIEL BABATUNDE
5241	OGIEVA, ENAS EMMANUEL	5309	OGUNDIPE ABOLAJI ORIOLA
5242	OGOKE CHINWENDU LEORNARD	5310	OGUNDIPE BENJAMIN AFOLABI
5243	OGOR SAMUEL ABDUL	5311	OGUNDIPE CHRISTOPHER AJIBOLA
5244	OGRI AGRIPPA ONOVOGHA	5312	OGUNDIPE ELIZABETH, O.
5245	OGRI OMOVO AGGREY	5313	OGUNDIPE EZEKIEL OLUFEMI
5246	OGU AGATHA ONYEKWERE	5314	OGUNDIPE FOLA ADEDIRAN
5247	OGU CHRISTIAN CHIKA	5315	OGUNDIPE, EDSON AKINFOLARIN
5248	OGU CHRISTIAN CHIKA	5316	OGUNDIRAN OLANREWAJU
5249	OGU CHUKWUDI TOCHUKWU	5317	OGUNDIYAN ABISIOLA FEMI
5250	OGU FRANCIS UMEMA	5318	OGUNDIYAN GBOLADE CLEMENT
5251	OGU VALENTINE	5319	OGUNDIYAN MODUPE AFOLAKE
5252	OGUAJU ALEXANDER AGBIM	5320	OGUNDIYAN OLADUNNI PAULINA
5253	OGUAJU, HERBERT	5321	OGUNDIYAN OLASILE MICHAEL
5254	OGUAMANAM UKAMAKA AGNES	5322	OGUNDIYAN OLATUNJI OLUWATOSIN
5255	OGUAMANAM, CHIDI BENSON	5323	OGUNDU BENJAMIN OKECHUKWU
5256	OGUBUIKE JACOB ABAGHA	5324	OGUNFESO OYENUBI
5257	OGUEGBU IJEOMA	5325	OGUNFOWOKANAYODELE WILLIAMS
5258	OGUEGBU OBIORA PATRICK	5326	OGUNFUWA, AGNES APEOLUWA
5259	OGUEGBUNAM EMMANUEL EZENIA	5327	OGUNGADE F. YEMISI OLAYEMI
5260	OGUEJIOFOR NWANKWOR EDWIN	5328	OGUNGBAMIGBE, PETER ADEDAPO
5261	OGUEJIOFOR PAUL	5329	OGUNGBE, AMUDAT IYABO
5262	OGUEKE DORATHY IHUOMA	5330	OGUNGBEMI ATANDA NOJEEEM
5263	OGUEKEMAH, PETER NWAFOR	5331	OGUNJI FRANK
5264	OGUELI LOUIS PIDOU	5332	OGUNJIMI RAIMI AKANBI
5265	OGUGBUE SUNDAY IKECHI	5333	OGUNJIMI, GABRIEL KAYODE



5334	OGUNJO MICHEAL FOLASHADE	5403	OGUNTOBI RAPHAEL OLUFEMI
5335	OGUNJOBI ABIMBOLA AINA (ESTATE)	5404	OGUNTOKE OGUNDIRAN
5336	OGUNJOBI IDIAT MOJIBOLA	5405	OGUNTOKI, MOSES OLUSOLA
5337	OGUNKANMI, EMMANUEL BABAJIDE	5406	OGUNTOLA MOSES OLUDOYE
5338	OGUNKANMI, SOLOMON IYIOLA	5407	OGUNTOSIN MARION IYABO
5339	OGUNKOLADE EMMA ONI	5408	OGUNTOYE, OGUNDELE MATTHEW
5340	OGUNKOYA STEPHEN AYODELE	5409	OGUNTOYE, ROSELINE MOTUNRAYO
5341	OGUNKUNLE FLORENCE FOLASHADE	5410	OGUNTOYINBO OLUWASEYI
5342	OGUNLADE ADEBISI OYEDELE	5411	OGUNTOYINBO, EZEKIEL OLA
5343	OGUNLAJA GLADYS ABIMBOLA	5412	OGUNTUNWASE BAMIDELE ABIODUN
5344	OGUNLAKIN, OYEBADEJO	5413	OGUNTUYI, AYODELE EMMANUEL
5345	OGUNLANA, OLULANA OLUSHOLA	5414	OGUNWA DOMINIC IGBOEBUEM
5346	OGUNLESI MUNIRU ALADE	5415	OGUNWALE J.O.
5347	OGUNLEYE ADERONKE OLUFUNMILAYO	5416	OGUNWO JANET UHIOLA
5348	OGUNLEYE JOE	5417	OGUNWUSI, JOSUA OYEWOLE
5349	OGUNLEYE MICHAEL AFOLABI	5418	OGUNYALE MICHAEL AYODELE
5350	OGUNLEYE NNENNE DAPHNE	5419	OGUNYE, ADENIKE OLUFEMI
5351	OGUNLEYE OLUWATOYIN	5420	OGUNYE, ADENIKE OLUSOLA
5352	OGUNLEYE SAKA	5421	OGUNYE, OMOTAYO ABIOLA
5353	OGUNLEYE, JOHUA ADELEKE	5422	OGUTUASE GABRIEL DARE
5354	OGUNLOLU PETER, O.	5423	OGUTUGA, BANKOLE
5355	OGUNLOWO EZEKIEL OLUBAMIJI	5424	OGUZIE ONWUVUARIRI HUMPHREY
5356	OGUNMADE, PAUL ABAYOMI KEHINDE	5425	OGUZIE STEPHEN IROEGBULAM
5357	OGUNMERU SOLOMON OLADUNJOYE	5426	OGUZIE THERESA UGONNA
5358	OGUNMOLA, UDOFE AFOLABI	5427	OGUZIE, JERRY HENRY
5359	OGUNNAIKE, DELE OGUNS	5428	OGWEJE JONATHAN USMAN
5360	OGUNNAIKE, TITILAYO OLAYINKA	5429	OGWO KALU UCHENYI
5361	OGUNNIGBAGBE EZEKIEL OLU	5430	OGWU UKAOGO
5362	OGUNNIMO AYOTUNJI	5431	OGWU, UGO EUGENE
5363	OGUNNIMO JOHNSON AYOTUNJI	5432	OGWUMA PAUL AGBAI (DR.) OFR
5364	OGUNNIYI TITILOLA & ARIBIKE OLANIPEKUN (ADMORS TO THE ESTATE OF	5433	OGWURIKE UZOAMAKA DORIS
5365	OGUNNUBI ROBERTS	5434	OHA NWACHUKWU PAULINUS
5366	OGUNNUGA ALBERT ADE	5435	OHA UZODINMA ISAAC
5367	OGUNOROBO DAVID	5436	OHABUGHIRO, EVANS U.
5368	OGUNRINDE ISMAILA OLAWUWO	5437	OHACHENU UNITY EMEKA
5369	OGUNRO, JAMES	5438	OHAERI CHUKWUDI LINUS
5370	OGUNRUKU VICTOR OLUWAFEMI	5439	OHAERI EUGENE CHUKS
5371	OGUNSAKIN SAMUEL ADEBAYO	5440	OHAERI GRACE ADA
5372	OGUNSAKIN, OLUSOLA ADUNNI	5441	OHAERI VINCENT CHIMA
5373	OGUNSAN ADETOKUNBOH ADEDAMOLA	5442	OHAERI, LINUS C.
5374	OGUNSAN VICTORIA OLUWAYEMISI	5443	OHAJI-EGBEMA-OGUTA LOCAL GOVT
5375	OGUNSANWO BASIL ADENIRAN	5444	OHAKA HERBERT NKUME
5376	OGUNSANWO OLABO GEORGE ADEDOYIN EST OF	5445	OHAKIM & ODUBONOJO RASHEED (ADMOR) & OHAKIM SHADRACK E ABIMBOLA FOLASHADE (ADMOR)
5377	OGUNSANWO OLUBUNMI OLATUNJI	5446	OHAKWE BENEDICT CHIMA
5378	OGUNSANYA BABATOPE	5447	OHAKWE, NNANNA PATRICK
5379	OGUNSANYA BABS	5448	OHAE ALEXANDER ONYEWUCHI
5380	OGUNSANYA OLUSESAN DANIEL	5449	OHAE THERESA ANYALEMACHI
5381	OGUNSANYA STELLA OLATUNDE	5450	OHAM ANTHONIA CHINYERE
5382	OGUNSANYA, ADERONKE OLUBUNMI	5451	OHAMADIKE NNANEMERE MARCELLINUS
5383	OGUNSANYA, CHRISTIANA IYABODE	5452	OHANU IKE DONALD
5384	OGUNSANYA, EVELYN	5453	OHANYERE CLEMENT OTUONYEMOLE
5385	OGUNSANYA, ISRAEL OLUFADERIN	5454	OHANYERE, CLEMENT O.
5386	OGUNSANYA, O.OLATUNJI	5455	OHAOZARA LOCAL GOVT
5387	OGUNSANYA, RAPHAEL ADEKUNLE	5456	OHATRONYE REMIGU S OKONKWOR
5388	OGUNSANYA, STEPHEN SOLA	5457	OHAYIA, MGBOKWERE ENYIE
5389	OGUNSANYA, WILSON OLUMADE	5458	OHAZURUME, ANNA & IFEANYI (ADMORS TO THE ESTATE OF OHAZURUME
5391	OGUNSANYA-ALAKIU ADEBISI OYETOLA	5459	OHIA JAME IROAKAZI
5392	OGUNSE YEMISI KEHINDE	5460	OHIAERI DAVID
5393	OGUNSHE, HAKEEM TAI	5461	OHILEBO ALICE OGHGHO
5394	OGUNSHILE, E.S.A.	5462	OHHE EJATAVWO WALTER
5395	OGUNSOLA CATHERINE OLUFUNKE	5463	OHWERHOYE TEGA TIVERE
5396	OGUNSOLA ISRAEL BAMIDELE	5464	OHWOWHIAGBESE FIDELIS ORO
5397	OGUNSOLA OLUTAYO OLUDARE	5465	OIBO JANE UKHUEHIUAN
5398	OGUNSUSI, JOSIAH BABATUNDE	5466	OJAGBOHUMI ALPHEUS AFOLABI
5399	OGUNTADE ABIODUN	5467	OJAJUNE AMOS ILESANMI
5400	OGUNTADE SAMUEL KAYODE	5468	OJAKOVO ONORIODE
5401	OGUNTADE, GABERIEL AKIN	5469	OJANIYI MOFOLUWASO OMOLAJA
5402	OGUNTIMEHIN, SABAINAH OLUREMI		



5470	OJANIYI TIMOTHY OBADARE	5539	OJUKWU JULIANA A
5471	OJE CHUKWU AKPA	5540	OJUMU THOMAS OLABODE
5472	OJEBOLA JOHNSON KAYODE	5541	OJURI OLUBUNMI DUPE
5473	OJEBOLA JOHNSON KAYODE	5542	OJURI OLUFEMI ADEBOYE
5474	OJEDIRAN ADEGOKE OJERINDE	5543	OJURI SUNDAY ADEMOLA
5475	OJEDOKUN CHRISTIANAH FOLAKEMI	5544	OJURI, OLUWATOYIN MOSUNMOLA
5476	OJEDOKUN JOSEPH ADETUNJI	5545	OJUROMI TIWALOLA JAMIU
5477	OJEGBA, LAWRENCE IREKEFE	5546	OJUYAH BENJAMIN O
5478	OJEH IGNATIUS	5547	OJUYAH BENJAMIN ORITSE-EMUEYIWA
5479	OJEI HALIMATSADIA	5548	OJUYAH, BENJAMIN O.
5480	OJEIGBORIA AIGBOKHAEVBO AMOS	5549	OKA, ELVIS CHUKWUEMEKA
5481	OJEIWA DEC'D EMMANUEL SUNDAY	5550	OKADIGBO ANANA A. (ADMORS TO THE ESTATE OF
5482	OJEIWA MICHAEL IFIDON		
5483	OJELUMESE JOHN ENOGHASE		OKADIGBO ERNEST A
5484	OJEME GRACE ESONS	5551	OKAFOR & OKAFOR BONAVENTURE SUNDAY
5485	OJEMEN, COSMAS ALUEDE		ONYEMAECHE
5486	OJEMUYIWA AKINTOYE AYINDE	5552	OKAFOR ALOYSIUS
5487	OJERINDE FESTUS ADETOYESE	5553	OKAFOR AMAEFUNA JIDEOFOR
5488	OJEWANDE MICHEAL ADEMOLA	5554	OKAFOR AMOBI ELEAZAR
5489	OJI IBE	5555	OKAFOR AMOGE THERESA
5490	OJI SOLOMON OGBONNAYA	5556	OKAFOR ANGELINA CHINYERE
5491	OJIAKA ALPHONSUS ANIEBONE	5557	OKAFOR ANTHONY OBINWA
5492	OJIAKO GABRIEL GUGUO IWEZE	5558	OKAFOR ANTHONY OBIWINA
5493	OJIAKO LIVINUS CHILE	5559	OKAFOR AUSTIN OKEY
5494	OJIAKU IHUOMA CHIDINMA	5560	OKAFOR BARTHOLOMEW ECHEBE
5495	OJIAKU MAZI OKORO	5561	OKAFOR BATHRAM IFEANYI
5496	OJIAKU, JRN. CHIDIEBERE	5562	OKAFOR BLESSING NKEONYERE
5497	OJIH, CHIKEZIE OKORIE	5563	OKAFOR CAHTERINE AZUKA
5498	OJIKE IHEMENA UKO	5564	OKAFOR CELESTINE IHEMBIRI
5499	OJINKA VICTOR NWOKEDI OBIAJULU	5565	OKAFOR CHARLES IKEM
5500	OJINMAH EZEKWE	5566	OKAFOR CHRISTOPHER
5501	OJINNAKA CHUKWUDI OBIOMA ALBERT	5567	OKAFOR COSMAS F. CHUKWURAH
5502	OJINTA MICHAEL ODIMEGWU	5568	OKAFOR COSMAS FABIAN CHUKWURAH
5503	OJINUKA ONYEMAECHE FIDELIA	5569	OKAFOR EDMUND NWABUEZE CHIKE
5504	OJO & ORISADAHUNSI . MICHAEL KOLAWOLE	5570	OKAFOR ELIZABETH NWANYIFE
	OLANREWAJU	5571	OKAFOR ELIZABETH ONYE
5505	OJO AFOLABI OJO	5572	OKAFOR EMMANUEL NKWACHUKWU MR & MRS
5506	OJO AJAYI	5573	OKAFOR EPHRAIM EKEJUBA
5507	OJO AYO ABIYE	5574	OKAFOR EUNICE NWAKAEGO
5508	OJO BRAYMOH	5575	OKAFOR GEOFFREY NOSIKE
5509	OJO DAPO IMOUKHUEDE	5576	OKAFOR GLORIA AMAUCHECHUKWU IFEOMA
5510	OJO FASILAT OLUYEMISI	5577	OKAFOR GLORIA NGOZI
5511	OJO FRANCIS LEYE	5578	OKAFOR GODDY CHIKE
5512	OJO JONATHAN OLUWOLE	5579	OKAFOR GODDY CHIKE
5513	OJO JOSEPH OLUFUNSO	5580	OKAFOR HOPE NWAMAKA
5514	OJO JOSEPH OLUWOLE SUNDAY	5581	OKAFOR JEROME CHUKS
5515	OJO OLUBUMI OLUSEYI	5582	OKAFOR KENECHUKWU UGOCHUKWU
5516	OJO RUTH OLUFUNKE	5583	OKAFOR LAMBERT EZE
5517	OJO SAMUEL OLAYIWOLA	5584	OKAFOR MADUKA GREG
5518	OJO THADEUS ADEWALE	5585	OKAFOR MICHAEL EKIGWE
5519	OJO, ISAAC KOLAWOLE	5586	OKAFOR NGOZI CYRINA
5520	OJO, JAMES OLUFEMI	5587	OKAFOR NGOZIKA ELIZABETH
5521	OJO, JOHN OLUWAFEMI	5588	OKAFOR NNABUIKE KENNETH
5522	OJO, JONATHAN OLUWOLE	5589	OKAFOR NONSO IFEANYI
5523	OJO, JOSEPH	5590	OKAFOR OBINNA ANTHONY
5524	OJO, KOLAWOLE	5591	OKAFOR OKAFOR ASA ALEX
5525	OJO, KOLAWOLE ISAAC	5592	OKAFOR SAMUEL CHUKWUDILE
5526	OJO, MICHAEL OLUBUNMI	5593	OKAFOR THERESA AMOGE
5527	OJO, MOFIFOLUWA OLUWASEUN	5594	OKAFOR THERESA AMOGE
5528	OJOEMELAM WILSON UFERE	5595	OKAFOR THOMAS EZIDINMA
5529	OJOFEITIMI EDWARD AGBOOLA OLUFEMI	5596	OKAFOR VITUS NGOZI ESTATE. OF OKAFOR
5530	OJGBANE, SIMON PATRICK	5597	OKAFOR(DEC'D) OKAFOR VICTORIA(ADMOR)
5531	OJOKO ABIGAIL NWAEFUZIE		IFEANYIPATRICK
5532	OJOKOVO, ROBINSON UFUOMA	5598	OKAFOR, ALOYSIUS FRANCIS
5533	OJOMAH BENJAMIN	5599	OKAFOR, BARTHOLOMEW ECHEBE
5534	OJUANBI, FRANCIS IKARERUME	5600	OKAFOR, BEATRICE
5535	OJUDUN OLUFEMI ADENIKE	5601	OKAFOR, EDWIN OKECHUKWU
5536	OJUILE FLORENCE OLU	5602	OKAFOR, EKWUTOSI
5537	OJUKO, NURUDEEN BOBOLA	5603	OKAFOR, ELIZABETH ONYE
5538	OJUKWU CHUKWUEMEKA SYLVESTER	5604	OKAFOR, FLORENCE NWUGO
		5605	OKAFOR, GABRIEL



6972	OYEGBULAE, CECIL	7041	PACHECO, J.O.
6973	OYEJIDE OYEDOTUN SMART DAVID	7042	PALMER, ALETOR
6974	OYEKAN EKUNDAYO REMILEKUN	7043	PATRICK KSM ODIGWE SUNDAY
6975	OYEKANMI, PETER OLUGBENGA	7044	PAUL-INOFOMOH KENNETH EGBOMOADE
6976	OYEKUNLE TEMIDAYO	7045	PEDRO BASHIRU RASAK
6977	OYELADE ALEX ADEREMI	7046	PEDRO BILIKISU AJIBOLA
6978	OYELADE OMOLARA ADEWUNMI	7047	PEDRO FAOSAT OLAIDE
6979	OYELADE, SUNDAY OLADAPO	7048	PELEMO, PHILIP DURODOLU
6980	OYELAMI, OLAWALE MOSES	7049	PENSURE PFA LTD
6981	OYELEDUN ADETUTU OLUWAYEMISI	7050	PEREKEBINA, BAKER MARO
6982	OYELESE JOHNADEBAYO	7051	PETERSIDE DANIEL DODD
6983	OYELEYE, KEHINDE. C.	7052	PETERSIDE DANIEL DODD
6984	OYELOWO ELIZABETH ADEBOLA	7053	PETERSIDE, DIENYE DAVID
6985	OYELUMADE, ESTHER TYAPO	7054	PETOSAN FARMS LTD
6986	OYEMADE, FESTUS OLADIPUPO	7055	PHIL-EZE CHRISTOPHER OKECHUKWU
6987	OYEMAJA, OLUDAYO O.	7056	PHILLIPS SUNDAY OLUWAFEMI
6988	OYEMOMI, FEMI MICHAEL	7057	PHRAINO HOLDINGS LTD
6989	OYENEKAN AFOLAKE, F.	7058	PITAN ADEYINKA ADESOJI
6990	OYENEKAN CHRISTOPHER ADELAJA	7059	PITAN SAMUEL OLUWATOSIN
6991	OYENEYE EASTHER OLUREMI	7060	PIVOT FINANCE & INVESTMENT COMPANY LTD
6992	OYENIRAN, EZEKIEL	7061	PIVOT FINANCE & INVESTMENT COMPANY LTD
6993	OYENIYI ALADE GBEKE	7062	PIVOT FINANCE & INVESTMENT COMPANY LTD
6994	OYENIYI FATAI ATANDA	7063	POCI ASSOCIATES LIMITED
6995	OYENIYI, BABATUNDE EBENEZER	7064	POLYCARP, WILLIAMSON AKPAN
6996	OYENIYI, ELIZABETH ALAKE	7065	POPOOLA MERCY OLUFUNKE
6997	OYENIYI, MICHEAL ABIOLA	7066	POPOOLA, MARIAM KEHINDE
6998	OYENUGA SULUKA AAREMU	7067	POPOOLA, MERCY OLUFUNKE
6999	OYENUSI EMMANUEL IDOWU	7068	POPOOLA, OLUFEMI
7000	OYERINDE, DORCAS OMOBOLA	7069	POWERLINK INVESTMENTS LIMITED
7001	OYESIKU FREDERICK OLU SOLA	7070	PRATT, EMMANUEL OMOTAYO
7002	OYETAYO LUKMAN	7071	PRICE SECURITIES & TRUST CO LTD
7003	OYETOLA TITUS	7072	PRINCEWILL MIGNON MIMOYE
7004	OYETUBO ADEYEMI ABIODU	7073	PRUDENT STOCKBROKERS LTD
7005	OYETUNDE AYOBAMI GBENGA	7074	QAZIM, TAJUDEEN ADEREMI
7006	OYETUNJI, RUTH GBEMISOLA	7075	QUADRI SUARAU OLAITAN
7007	OYEWALE BECKY ADEBIMPE	7076	QUADRI, JAMIU KOLAWOLE,
7008	OYEWALE JAMES OYEBANJI	7077	QUICK-SERVE CONCEPTS LTD
7009	OYEWO KUNLE	7078	QUICKSERVE CONCEPTS LTD (INVESTMENT A/C)
7010	OYEWO SIGISMUND OYEKUNLE	7079	R S L ASSOCIATES LTD
7011	OYEWOLE ALH OLAYIWOLA LATEEF	7080	RABIU, AKANBI MUFUTAU
7012	OYEWOLE LANRE	7081	RABIU, MONSRUDEED OLAWALE
7013	OYEWOLE (DECD) OYEWOLE MRS. GRACE (ADMOR) TITUS OLUFEMI	7082	RAFIU OLANREWAJU SANUSI
7014	OYEWOLE, EZEKIEL OLADOSU ADEREMI	7083	RAHEEM, I. BASHIR
7015	OYEWOLE, MODINOTU IYABODE	7084	RAJI K. ADIO ALABI
7016	OYEWUNMI, OYETUNJIA.	7085	RAJI KAREEM OKUNOLA
7017	OYEMYEMI OYETOLA SOBAYO	7086	RAJI MUKAILA TAI
7018	OYINADE, FADEKE FAKOYA	7087	RAJI MUSA OLADAPO
7019	OYIOKWU, GODWIN IKECHUKWU	7088	RAJI TIJANI OYEDELE
7020	OYOVWEVOTU PAUL	7090	RAJI, ADOMOLA I.
7021	OZEGBE OWEN	7091	RAJI, RAIFU AKAO
7022	OZIABOR OMON SAMSON	7092	RALPH OGBONNA ANUNNE
7023	OZIEH UZOMA NNENNA	7093	RAMONU ALIMI
7024	OZIM OSITADINMA	7094	RAPHAEL MICHAEL SANJO
7025	OZO MADUBUIKE LEONARD	7095	RASAKI, ABIOLA AWOJOBI
7026	OZOEMENA ANTHONY EKWEDI	7096	RASHEED, O. HASSAN
7027	OZOEMENA IRUOMA	7097	REDEMPTION CLUB, LAGOS
7028	OZOEMENA MAZI CHUKWUKA UMEH	7098	REJU TINUOLA ABOSEDE
7029	OZOGORO ROWLAND SUNDAY	7099	REX-ASSOR VICTOR EBUBECHUKWU
7030	OZOIGBO, VITUS N.	7100	RICHARD FOLAYAN OMOLE ESTATE OF
7031	OZORAGNES JOSEPH	7101	RICHARD OMOBAYONLE ROTIMI- ISIJOLA
7032	OZORDI EDITH CHIEMEKA	7102	RICHARD UCHENDU
7033	OZOUGWU BEN OSONDU	7103	RICHMOND SECURITIES LTD
7034	OZULUMBA, EMMANUEL	7104	RIMS SECURITIES LIMITED
7035	ZURIGBO STEPHEN U	7105	RIV SECURITIES AND INVESTMENTS LTD
7036	OZURUAKOLAM	7106	ROBERT, AMADI
7037	OZURUMBA CHUKWUMA	7107	RONALD IKECHUKWU ANUNNE
7038	OZURUMBA GODWIN CHINYERE	7108	ROTIMI BIOLA
7039	OZURUMBA LEO EJIAKU	7109	ROTIMI-ISIJOLA VICTORIA OOREOLUWATOMI
7040	OZUZU ALBERT AYO	7110	ROTOWA GABRIEL OOLORUNTOBA



7111	ROWAIYE ADUNOLA OLAYINKA	7181	SANNI, ADEYINKA KAMALDEEN
7112	ROWET CAPITAL MANAGEMENT LIMITED	7182	SANNI, BASHIRU ADEBOLA
7113	ROYAL TRUST SECURITIES LIMITED	7183	SANNI, JIMOH AKANDE
7114	ROYAL TRUST SECURITIES LIMITED	7184	SANNI, QUADRI IDOWU
7115	RUFAI AYOGBE MUMINU	7185	SANUSI MOHAMMED, A.
7116	RUFAI KAYODE JIMOH	7186	SANUSI RAIMI OSUOLALE
7117	RUFAI RASHEEDAT	7187	SANUSI SULAIMON O.A.
7118	RUKAYAT, SHITTU	7188	SANUSI, ALAKE RUKAYAT
7119	RYCROFT INVESTMENTS LIMITED	7189	SANUSI, DANIEL OLUFEMI
7120	SADIKU RAUFU AJAO	7190	SANYAOLU SOLOMON
7121	SADIKU, KAMORU AKAMU	7191	SANYAOLU, ADENIYI
7122	SADIKU, OLUFOLAKE OLASUBOMI	7192	SAWYERR ARINLADE OMOLARA
7123	SADIQ, ISMAIL OLADIMEJI	7193	SEBIOTIMO ADEBIMPE
7124	SAGIR ADAMU ALA	7194	SECURITIES SWAPS LIMITED
7125	SAGIR AISHA ALA	7195	SECURITY SWAPS LTD.-TRADED-STOCK-A/C
7126	SAIBU OJO TIJANI	7196	SEGUN TIMOTHY LADIPO EST OF
7127	SAKA SERIFAT ORISOLA	7197	SEKEGOR LAWSON ORUKPESHE
7128	SALAKO ABDUL MALIK OLUKAYODE	7198	SERIKI AYOOLA
7129	SALAKO ABDUL-MAHMUD O ADEBAYO	7199	SEWEJE OLUFUNSO IYABO
7130	SALAKO ABDUL-SADIQ AKINYEMI ADEMOLA	7200	SEWEJE OLUWAKEMI
7131	SALAKO ADEYEMI AFOLABI	7201	SFS RESEARCH
7132	SALAKO ADEYEMI AFOLABI	7202	SHABA EMMANUEL OLAJIMI
7133	SALAKO FUNKE GRACE	7203	SHADARE AKEEM OLAMIDE
7134	SALAKO MATTHEW OLUYEMI	7204	SHAFE, RASHEED A.
7135	SALAKO MURTALA OPEYEMI ADETUNJI	7205	SHAREHOLDERS INVESTOR & OPERATORS
7136	SALAKO NANCY NA'OMI	7206	SHAREMI MOSES OLADAPO
7137	SALAKO SAMUS-DEEN 'SOLA ADEGBOYEGA	7207	SHATTA, TALIAI OLUSEYI
7138	SALAKO SHERIFAT IBIRONKE	7208	SHADOWO JOHN ADEGBORO
7139	SALAKO TAIWO OLAYINKA	7209	SHEHU ZULU FUNSHO
7140	SALAKO USMAN OLUFEMI ADEBANJO	7210	SHEKONI, LAWRENCE ABAYOMI
7141	SALAKO, ADEYEMI AFOLABI	7211	SHENUDEEN RALIAT TOYIN
7142	SALAKO'S OLANREWAJU	7212	SHEWONIKU OLADELE
7143	SALAMI ASANI	7213	SHILOH DEVELOPMENT LTD
7144	SALAMI AYISHATU BIMBO	7214	SHINGA AKILA SIMON
7145	SALAMI KAYODE MUSIBAU	7215	SHINGA, AKICA SIMON
7146	SALAMI OLAJIDE AHMED	7216	SHITTA OLUWANIFESIMI
7147	SALAMI OLOYEDE-NURENI	7217	SHITTA, TUKURU
7148	SALAMI OSENI	7218	SHITTU GANIYU AHMADU
7149	SALAMI YUSUF AREMU	7219	SHITTU OLANREWAJU NAJEEM
7150	SALAMI, AJIBOYE	7220	SHITTU SULE
7151	SALAMI, ISHOLA	7221	SHITTU SURAJUDEEN SANI
7152	SALAMI, TAOFIT ROTIMI	7222	SHITTU, ADEREMI MOSHOOD
7153	SALAU SIKIRU OLADIPUPO	7223	SHITTU, AMINAT
7154	SALAU, RUFAI AKANBI	7224	SHITTU, M.ADESOLA
7155	SALAU, YISAU	7225	SHITTU, MARIAM BUKUNOLA
7156	SALAWU GBOLAGADE SULAIMAN	7226	SHIYANBOLA, OLARIBIGBE
7157	SALAWU LATIFU	7227	SHOBANJO EMMANUEL OLUFEMI
7158	SALAWU, GBOLAGADE IBRAHIM	7228	SHOBANJO OLUKAYODE SUNDAY
7159	SALAWU, KUBURAT	7229	SHODEINDE ADIJAT OMOTUNDE
7160	SALAWU, LASISI AKOMOLAFE	7230	SHODEKE DOCAS OMOLARA
7161	SALAWU, NAJIMU.O.	7231	SHODIPO RT MAJ ALICE OYINLOLA
7162	SALAWU, OLUBUNMI	7232	SHODUNKE GANIYU AREMU
7163	SALIU IBRAHIM FOLARIN	7233	SHODUNKE GANIYU AREMU
7164	SALIU, SAIBU OLADAPO	7234	SHODUNKE KAFILAT OLUSHOLA
7165	SALIU, SHUAIB OMIYA	7235	SHOEWU ADEBIMPE
7166	SAMA OLUFUNMILAYO	7236	SHOEWU OLUWARANTI
7167	SAM-ELUWA CHUKWUEMEZIEM	7237	SHOEWU OLUWARANTI
7168	SAMSON OLUMIDE FANIYI	7238	SHOFOWORA GANIYU OLADIPO
7169	SAMUEL FASHOLA	7239	SHOKUNBI JOSEPH OLUSEGUN
7170	SANBROS TRUST & SEC. DEP. A/C	7240	SHOKUNBI KAMILU MUHAMMED
7171	SANGODOYIN ADEPEJU SUEBAT	7241	SHOKUNBI RICHARD ISHOLA
7172	SANGOGBOLA JULIANAH ABIKE	7242	SHOLESI ABIODUN OLUGBENGA
7173	SANGOGBOYE OLAFISOYE	7243	SHOMADE BASHIRU ADIO
7174	SANGOLADE, S.ALARAPE	7244	SHOMORIN KAYODE ISHOLA
7175	SANI YA'U MASHI	7245	SHONIBARE SEMMY AKANBI
7176	SANKEY CHARLES SAMSON	7246	SHONIBARE, OLUDAISI OLUKAYODE
7177	SANKEY CHARLES SAMSON	7247	SHONIBARE, OLUREMILEKU ADEDOTUN
7178	SANNI AZEEM AYINDE	7248	SHOPEJU CAROLINE MORENIKE
7179	SANNI OLATUNJI	7249	SHOPEJU, OLATUNDE
7180	SANNI QUADRI IDOWU	7250	SHOTUNDE ROTIMI AREMU



7251	SHUKWUKA, AUGUSTINE	7321	SULE AKINOLA OLUWAPELU
7252	SIBIGWAM JOSEPH O.I.	7322	SULE ANARUGU SHEHU
7253	SIJUJADE OGUNTADE L.	7323	SULEIMAN ABDULKAREEM OLUSEGUN
7254	SIKIRU, A. ADEKOLA	7324	SULEIMAN SADIQ
7255	SIKIRU, A. AKINTOYE	7325	SULEIMAN, BASHIRU
7256	SIKIRU, OLADIMEJI	7326	SULIEMAN, MU'AZU
7257	SILAS EZE ENYEM	7327	SULUKA ADEBAYO KAMILU
7258	SIYANBOLA OLUSHOLA	7328	SULUKA, RASHEED OLAYIWOLA
7259	SIYANBOLA ROTIMI AYOBAMI	7329	SUMMIT FINANCE-DEPOSIT A/C
7260	SMART AGBIDI	7330	SUNDAY IKECHI UZUOGU
7261	SMITH, ABIODUN	7331	SUNDAY OLUSEGUN
7262	SOBANDE AKIN SABIU	7332	SUNDAY, Nwangwu ANICHE
7263	SOBANDE KOLAWOLE	7333	SUNITA ENTERPRISES
7264	SOBANJO, MARGARET FOLA YEMUSI	7334	SUNMOLA, OYENIRAN FANIKA
7265	SOBIYE OLUSEYE OLUJIMI	7335	SUNMONU NURAT MOJISOLA
7266	SOBOWALE EMILY IYABO	7336	SUNUSI, UMAR
7267	SODIMU MOSIUDI ADEBISI AREMU	7337	SUPO AKINBODE
7268	SOETAN DAUDA ADIO	7338	SURAJUDEEN ADEBOLA SALAM
7269	SOFOLUKE EBENEZER OLASUNKANMI	7339	SURU AJIBOYE E. O.
7270	SOFOLUKE OLAWALE OLADIMEJI	7340	SUSAN ASIKIYE KALIO
7271	SOFOLUKE SAMUEL OLADIPO	7341	SUSIMO, SOLESI
7272	SOFOWORA OLUBOWALE OLUBUNMI	7342	SYCAMINE ENDEAVOURS LTD
7273	SOGBESAN STELLA MODUPE	7343	TABANSI VIVIAN NWAMAKA
7274	SOKAN E B A	7344	TABITI, ELIAS EMILOJU
7275	SOLA OLUTOYE	7345	TADE ADEDAMOLA AZEEM
7276	SOLANKE OLUWOLE PETER	7346	TAHIR AHMED MOHAMMED
7278	SOLESI, DEBORAH MODUPE	7347	TAHIR MAHDI MOHAMMED
7279	SOLEYE AUGUSTA OMOLADE	7348	TAIWO AYODELE OLAJARE
7280	SOLEYE OBAFEMI OLADAYO	7349	TAIWO BABATUNDE LATEEF
7281	SOLID INVESTMENTS & SECURITIES CO	7350	TAIWO BOLA
7282	SOLOMON JAPHET	7351	TAIWO HAKEEM YUNUSA
7283	SOLOMON OLADIPUPO SOLOMON	7352	TAIWO ISAAC OLU
7284	SOLOMON OLADIPUPO SOLOMON	7353	TAIWO JOYE
7285	SOLOMON-OTINWA KOLAWOLE ADEBISI	7354	TAIWO OLADIPUPO
7286	SOMEFUN SALIHU OYEBANJO EBENEZER	7355	TAIWO OLAYINKA JOHNSON
7287	SOMOYE GORIOLA OLUKAYODE	7356	TAIWO OLUWASEUN OLUFUNMILAYO
7288	SOMUYIWA, E. OLAJUMOKE	7357	TAIWO SUNDAY SAMSON
7289	SOMUYIWA, OLATUNJI E.	7358	TAIWO, FRANCIS ADEDAYO
7290	SONAIKE ISAAC OLUTAYO	7359	TAIWO, ISRAEL ADENIYI
7291	SONIBARE JOSEPH OMOSHOLA	7360	TAIWO, LAMIDI AYINLA
7292	SONOWO AKINWUMI WILLIAMS	7361	TAIWO, OLAKOLETAN ADIO
7293	SOON ENGINEERING	7362	TAIWO, OLIVER
7294	SOSANWO REUBEN SINA	7363	TAIWO, OLORUNTOYIN LATIFAT
7295	SOSANYA CHRISTOPHER OLADELE	7364	TAIWO, SUNDAY ABIODUN
7296	SOSINA SOLOMON	7365	TAJI, MERCY
7297	SOSINA, SOMORIN	7366	TAKU SAMSON JAMES
7298	SOTONWA, OLUGBENGA A.A.	7367	TALABI GABRIEL AKINBAJO
7299	SOTUNDE MICHAEL AYINLA	7368	TALABI LUCAS OLUFUNMILADE
7300	SOTUNDE OLUSEUN OYEYEMI	7369	TALABI TOKUNBO
7301	SOTUNMBI, ABAYOMI O.	7370	TAMBARI LAWAL ALASAN
7302	SOTUNMBI, OLUWATOYIN E.	7371	TANIMO-OMO ALAO SHERIFF
7303	SOUNOUKINI RACHEAL PRUDENCE	7372	TANIMOWO ADEKUNLE JOSEPH
7304	SOWOBI OMOWUNMI FATIMAT	7373	TAOHEED A.ANIMAWUN
7305	SOWUNMI ADENIYI	7374	TARIAH BARRISTER FUBARA OKE
7306	SOWUNMI EMANUEL OLUFELA	7375	TAYE SALAMOT MACAULAY
7307	SOWUNMI RACHEL OLAKITAU	7376	TAYLOR FESTUS OLUMIDE
7308	SOWUNMI, ELIJAH ABIDEMI	7377	TAYO MODINAT, ORIYOMI
7309	SOYINKA OLUBUKOLA ABOSEDE	7378	TAYO, FOLASADE OLANREWAJU
7310	SOYOMBO GRACE OLUWATOYIN	7379	TEGA, T. 'OHWERHOYE
7311	STB FINANCE LIMITED	7380	TEJUMOLA AKINOLA ODEWALE (ADMORS TO THE ESTATE OF EDUNFUNKE CECILIA
7312	STEVENS, CHUKS, N.O.		TEJUMOLA, E.A.
7313	STOCKLINK INVESTMENTS LIMITED	7381	TELLA CLAUDIUS OLUWOLE
7314	SUBAIR, OLADAPO SANUSI	7382	TELLA DORCAS ABIODUN
7315	SUBERU AFOLABI IDRIS	7383	TELLA IFEOLUWA JOEL
7316	SUBERU AHMED AJIBADE	7384	TELLA OLUFUNMILAYO AYODELE
7317	SUBERU OLUWOLE OJO	7385	TENIOLA ADERIBIGBE AYINDE
7318	SULAIMAN DAUDA AMOO OLANREWAJU	7386	TENIOLA EZEKIEL OLUSEGUN
7319	SULAIMON A. RAHEEM	7387	TENIOLA MICHAEL OLADAPO
7320	SULAIMON MUSTAPHA ADEBAYO	7388	TEWE, OLUMIDE ODELEYE
		7389	



7390	THOMAS, OSENI ADELEKE A.K.	7459	UCHEM FRANKA UCHECHI
7391	TIJANI RAFIU ABOLAJI	7460	UCHEM MICHAEL IKECHUKWU
7392	TIJANI TAIWO BASHIRU	7461	UCHENDU CHUKWUEMEKA CHARLES
7393	TIKARE FAUSAT ABOSEDE	7462	UCHENDU COMFORT IFEYINWA
7394	TIMI-AGBEYANGI FOLUKE ELIZABETH ALABA	7463	UCHENDU FRANCES OVUEGBE
7395	TINUOYE GIDEON ADEMOLA	7464	UCHENDU FRANCIS OVUEGBE
7396	TOBECHUKWU, K. IZUORA	7465	UCHENDU NNOCHIRI
7397	TODOME BARTHOLOMEW E	7466	UDDIN JOSEPH OLUWASEGUN
7398	TOLOGBONSHE CHRISTIANA OLUFUNMILAYO	7467	UDE ANYIM CHUKWU
7399	TOLUFASE COSMAS FRANCIS	7468	UDE, HARRY A.
7400	TOMI OMOTOSHO	7469	UDEAGWU, CHIEDU
7401	TOP-MOT ASSETS INVESTMENT LIMITED	7470	UDEAJA ELIAS ANACHIOKE
7402	TOR - ABUTU, TIMOTHY	7471	UDEALA CLIFFORD OSY
7403	TORTY DAVID UKPABI	7472	UDEBHULU DAVID, E.
7404	TOYO BIBILOLA ABEKE	7473	UDECHUKWU CHUKWUMALU EMMANUEL
7405	TOYOBO BOLANLE OLALEKAN	7474	UDECHUKWU EDMONDSON CHUKWUNWEIKE
7406	TOYON MARGARET	7475	UDECHUKWU JOHN CHIGBO
7407	TRADELINK FINANCE AND SECURITIES LTD.	7476	UDECHUKWU MAZI EMEKA
7408	TRANSGLOBE INV.-DEPOSIT A/C	7477	UDEDIKE UZOAMAKA IFEOMA
7409	TRANSGLOBE INVESTMENT & FIN CO LTD	7478	UDEGBUNAM GRACE UDEAGHAOBI
7410	TRITECH CAPITAL LIMITED	7479	UDEGBUNAM OBIDI-NDUBUEZE
7411	TRUST ACCEPTANCES LIMITED	7480	UDEH BONIFACE P. EJIKE
7412	TRUST SECURITIES LTD	7481	UDEH HYGINUS STANLEY
7413	TUNDE & TUNDE MRS ELIZABETH MODUPE	7482	UDEH, CHRISTIANA IFEOMA
	MATTHEW ADEYEMI	7483	UDEH, EMMANUEL NNAEKEZIE
7414	TUNJI ISAAC BODE	7484	UDEH, KENNETH CHIMA
7415	TUPYEN, BAKO	7485	UDEMADU, SYLVESTE N.
7416	UAGBAOJE SYLVESTER	7486	UDEMBA CAROLINE
7417	UBA CATHERINE NNEMDI	7487	UDEMBA RAPHEAL CHUKWUDI
7418	UBA IKECHUKWU NWAFOR	7488	UDEMEZUE CLEMENT EMEKA
7419	UBA POLYCARP CHIGOZIE	7489	UDEMEZUE EJIOFOR BENJAMIN
7420	UBA ROWLAND ARIBOZO CHIGOZIE	7490	UDENZE EZE ALPHONSUS OKOLI
7421	UBAEZUONU, CHIJIJOKE J.	7491	UDEORIE, INNOCENT
7422	UBAH HELEN UCHECHI	7492	UDEZE BONIFACE CHUKWUMA
7423	UBAH NNENNA NWANGANGA	7493	UDEZI ISAAC
7424	UBAH, AUSTINE O.	7494	UDI, O.MARGARET
7425	UBAH, KENNETH N.C.	7495	UDO (ADMOR) & UDO (DEC'D) MACAULAY
7426	UBAH, LILIAN ULOMA		BENJAMIN IDARESIT MACAULAY
7427	UBAKANMA ABIGAEL OLUYOMI	7496	UDO AKAN EDEM
7428	UBAKANMA, ANTHONY GLORY	7497	UDO EDET UWA
7429	UBAMADU MARIE-CELINE CHINYERE	7498	UDO EFFIONG OBOT
7430	UBANATA EVAN NWAKUDE	7499	UDO EMMANUEL CHARLIE
7431	UBANATU, LAWRENCE OLISA	7500	UDO MACAULAY BENJAMIN
7432	UBANATU, LAWRENCE OLISA	7501	UDO MARCEL MICHAEL
7433	UBANI CHINYEKE CHIOMA	7502	UDO, AKPAN UQUANG
7434	UBANI ISREAL DINNE	7503	UDO, BASSEY UDO
7435	UBANI UCHECHUKWU UBANI	7504	UDO, BROWNSON AKPABIO
7436	UBANI, EKE EME	7505	UDO, JACOB JACKSON
7437	UBEZE ISAAC PAT. C.	7506	UDO, JAMES EDEM
7438	UCHE CATHERINE OBIAGELI	7507	UDO, OCHIE
7439	UCHE COMFORT C.	7508	UDO, STEPHEN JOSEPHINE
7440	UCHE DOMINIC ONYEMAIJELU	7509	UDO-AZUGO BASIL CHUKWUDI
7441	UCHE FELIX LEKWUWA	7510	UDOEKONG, SUNDAY JOHN
7442	UCHE JOHN-BOSCO EMEKA	7511	UDOEKPO ANTHONY DANIEL
7443	UCHE MARK EGBO	7512	UDO-EMA INYANG ADAM JOSHUA
7444	UCHE NGOZI E. (MRS)	7513	UDOESIET, JOSEPH UDOESIET
7445	UCHE NGOZI IHEDIMMA	7514	UDOFIA ANIETIE AKPAN
7446	UCHE SUNDAY OKORO	7515	UDOH ANEFIOK MONDAY
7447	UCHE, ANTHONY AND CHINYERE	7516	UDOH D. EFFIONG
7448	UCHE, UMA	7517	UDOH POLYCARP EKEZIE
7449	UCHEAGHUBA MICHAEL EMENAM	7518	UDOH, CHRISTOPHER GREGORY
7450	UCHEAGWU ANDREW ANYIM	7519	UDOH, MICHEAL BASSEY
7451	UCHECHUKWU REV.FR UZOR ZEPHRINUS	7520	UDOM SAMSON SAMUEL
7452	UCHECHUKWU, O.	7521	UDONAH LIVINUS
7453	UCHEGBU CHIMEZIE RICHARD	7522	UDOSEM, INI UDO
7454	UCHEGBU EZEANYAGU	7523	UDO-UMOREN UMOREN OKON
7455	UCHEGBU JOEL IFEANYI	7524	UDOWO ETIM SOLOMON
7456	UCHEGBU, EMMANUEL O.	7525	UDOYE LINUS CHIKE
7457	UCHEGBULEM, HELEN	7526	UDUEBOR JOSHUA AKHIDENOR
7458	UCHEHARA ESTHER NWANYIEZE	7527	UDUGWU AHAMBA ONYENWENWA



7528	UDUH KINGSLEY CHUKWUEMEKA	7582	UGWUEGBULEM IZUKA CALLISTUS
7529	UDUK, PATIENCE THOMAS	7583	UGWUEZE CHARLES ANIELO
7530	UDUKO ISRAEL WOGWUGWU EZE	7584	UGWUEZE FLORENCE AFULUCHI
7531	UDUMA OGBONNAYA	7585	UGWUEZE KENNEDY NNANNA
7532	UFFEN UWEM TOM	7586	UGWUEZE, CHARLES E,
7533	UFFORT, BLESSING CLETUS	7587	UGWUEZE, FLORENCE AFULUCHI
7534	UFONDU DONALD NDUKAIFE	7588	UGWUEZUMBA SAMUEL
7535	UFOR BONAVENTURE IHEJETO	7589	UGWUH CHARLES C
7536	UFOR N. IHEJETO	7590	UGWUMADU KENNETH OKWUDILI
7537	UFOT MONDAY BASSEY	7591	UGWUMADU NGOZI OBIANUJU
7538	UGBAJA CHINYERE	7592	UGWUMADU SIMON ORAEKWUGHALU
7539	UGBAJA ISAAC ONYEKWERE	7593	UGWUMADU, ANTUONIA AMAKA
7540	UGBALA, CHIGOZIE C.	7594	UGWUMBA AUGUSTINE I.
7541	UGBOAJA, PRINCEWILL	7595	UGWUMBA CHIEMEZIE
7542	UGBODUMA ANNE OMAMUYOVWI	7596	UGWUMBA IFEYINWA M.
7543	UGBOKO PETER GABRIEL NOMNSOH	7597	UGWUMOLE LOUIS ECHEKPEMEH
7544	UGBONTA JOY NNENNA	7598	UGWUNNA, CHINENYENWA VIOLET
7545	UGBOR AISAT ODION	7599	UGWUNZE AFAM
7546	UGBOR UGBOR IHEANYICHUKWU	7600	UGWUNZE IFEANYI
7547	UGBOR ULOAKU	7601	UGWUOHA NONYEREM MISHAK
7548	UGBOR, MARK CHINWEOKE	7602	UHEGWU EMMANUEL UGWUMBA
7549	UGBOSU(DEC'D) UGBOSU NELSON(ADMOR) PIUS MACAULAY	7603	UHUEGBU GODGIVE
7550	UGHABUGWO, CONSTANCE IFEYINWA	7604	UIDC SECURITIES LTD
7551	UGHELE CHARLES OGBEASE	7605	UIDC SECURITIES LTD.-HOUSE ACCOUNT
7552	UGO NDUBUISI CYRIACUS	7606	UJAH FLORENCE NNEBUIFE
7553	UGO, KINGSLEY N.	7607	UJOATU ALLWELL NDUBUEZE
7554	UGOAGWU BENNETH ELECHUKWU	7608	UJOATU CHINEDUM ADINDU
7555	UGOCHUKWU GILBERT ONUEHIECHUKWU	7609	UJOATU, ALLWELL NDUBUEZE
7556	UGOCHUKWU JACOB	7610	UJONG(DEC'D) UJONG PHILOMENA (ADMOR) JOY KEHINDE
7557	UGOCHUKWU, GILBERT ONUEHI	7611	UKA ELIJAH OKORIE
7558	UGOCHUKWU, JUDE A.	7612	UKACHUKWU ANTHONY NWOKEJI
7559	UGOCHUKWU, NWANKWO	7613	UKACHUKWU CORNELIUS OKECHUKWU
7560	UGOCHUKWU, OBINANI	7614	UKACHUKWU LIVINUS
7561	UGODIE, OMANI	7615	UKACHUKWU PATRICIA CHIMA
7562	UGOH SUNDAY	7616	UKACHUKWU PRISCILLA UJU
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7564	UGOKWE PATRICIA ONYEDINMA	7618	UKADIKE GABRIEL UDECHUKWU
7565	UGORJI PETER CHINEDU	7619	UKADIRE C.IHEBORO
7566	UGORJI, CHIBUDO	7620	UKAEGBU CHIMEZIE
7567	UGWA DENNIS	7621	UKAEGBU JACOB
7568	UGWA OKAY	7622	UKAEGBU, GODWIN OZOEMENAH
7569	UGWAH ELIZABETH IFEYINWA	7623	UKAEGBU, INNOCENT
7570	UGWOKE ALOYSIUS MADUKA	7624	UKAGHA CHIKA BENEDITHA
7571	UGWU BARTHOLOMEW CHIDE	7625	UKAGHA, ANYAOGU
7572	UGWU BENJAMIN ONUEGBO	7626	UKAGHA, CELESTINE CHINEDU
7573	UGWU CHINYERE MADUABUCHUKWU	7627	UKAGWU DEC'D MABEL ONUKWUE
7574	UGWU CHRISTOPHER NGWU	7628	UKAGWU FESTUS ANYALEBECHI
7575	UGWU LAWRENCE OBIEFUNA	7629	UKAH CHRIS
7576	UGWU UGWUEGBU LAZARUS	7630	UKAH CHRISTIAN ONWUZURUKE
7577	UGWU, JUDE UCHENNA	7631	UKAH OKEZIE SUNDAY
7578	UGWUADU OBED CHIKAODINAKA IHEANACHO	7632	UKAHA JUSTINA
7579	UGWUAKPOZU LUCY MMAEZI	7633	UKAMAH ROSE JAN
7580	UGWUDIKE, PUDENTIANA .E.	7634	UKANDU AZUBUIKE EMENIKE
7581	UGWUEGBU BERTRAM EBERE	7635	UKAOMA CHUKWUKERE NOEL
		7636	UKASANYA, CHRIS



7637	UKATTA STELLA NWADINMA	7831	UZOMA GEORGINA NKEIRUKA
7638	UKAULOR STELLA CHIENYENWA	7832	UZOMA IHENDINIHU
7639	UKAZIE EMMANUEL OBI	7833	UZOMA ISHMAEL AGU
7640	UKE EVARISTUS AKPANKE	7834	UZOMA OJOGHO
7641	UKEGBU CHUKWUEMEKA PHILIP	7835	UZOMA OKECHUKWU GEORGE
7642	UKEGBU IHEKWABA DAN	7836	UZOMA ONYEMEKARA(DR)
7643	UKEH EMMANUEL UKAOBASI	7837	UZOMA ONYEMEKARA(DR)
7644	UKEJE IFEANYI	7838	UZOMA PHILIP IGDOECHEONWU
7645	UKEJE ZIXTUS IFEANYICHUKWU	7839	UZOMA RAPHAEL ONUKAOGU
7646	UKENEDO GODWIN CHRISTIANA	7840	UZOMAH BASIL CHUKWUDEBEREM
7647	UKO KALU	7841	UZOMAH KATE CHIKA
7648	UKO ONWUKWE	7842	UZOMBA PHILIP IHEUKWUMERE
7649	UKO ONWUKWE	7843	UZONDU, PATRICK CYRIAL NEBECHUKWU
7650	UKO, UKO EKERETE	7844	UZOR CECILIA NWAKIRIOCHA
7651	UKOGU CLEMENT IKECHUKWU	7845	UZOR EZE SUNNY NKEMDINIM ANDREW
7652	UKOH DONALD ELIHAIH	7846	UZOR ONYEMAEKE IGNATIUS
7653	UKOH FIAIKO FRIDAY	7847	UZOR ONYINYECHI FERDINAND
7654	UKOHA & UKOHA MRS NNEONYEODIRI OGBEYALU IBE OCHU	7848	UZOR STEVE NGOZI AYODELE
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7656	UKOHA UKOHA KALU	7850	UZOR, CHRIS E.O.
7657	UKONTA HARRY IHEDIGBO	7851	UZOR, SAMUEL NWANKO
7658	UKPABI SAMSON CHUKWUMA	7852	UZOR, SILAS UCHECHUKWU
7659	UKPABI UGOCHUKWU HART	7853	UZOSIKE JOSEPH OKECHUKWU
7660	UKPABI, SAMSON C.	7854	UZOUKWU, JOSEPH
7661	UKPABI, UKO	7855	UZOWULU TONY CHUKWUANU
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7664	UKPE, PAULINE TIUFA	7858	UZOZIE RAPHAEL ADAZIE
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7804	UWATT MFON BASSEY	7860	UZUEGBU KENNETH AHAMEFULA
7805	UWATT, JESOPHINE AKOWO	7861	UZUKA EMMANUEL OKWUEZE
7806	UWECHUE CHRISTOPHER CHUKWUDI	7862	VALUELINE SECURITIES & INVESTMENT LTD
7807	UWECHUE SAM UCHE	7863	VANGUARD CAP. MANAGERS LTD
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7813	UZOCHUKWU, UMEANO	7869	VIVA SECURITIES LTD.-TRADED-STOCK-A/C
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7817	UZOESHI, LAMBERT ONYEMAUCHE	7873	WADA, SHAIBU
7818	UZOGARA COSMAS NWABUEZE	7874	WAHABI RAJI
7819	UZOHO CECILIA CHINEDOZI	7875	WAHAT LONGMUT NATHANIEL YAB
7820	UZOHO CHINYERE VIRGINIA	7876	WAMADI OZENOGU
7821	UZOHO REVD VINCENT NKWUGBUKANSI	7877	WASILAT, ABIKE KUJORE
7822	UZOHO, BASIL CHUKWUDEBEREM	7878	WASIU M. SALAMI
7823	UZOIGWE CYPRIAN THADDY	7879	WASIU, K, SALAMI
7824	UZOIGWE CYPRIAN THADDY	7880	WHITHEY OROBATO OLADAYO
7825	UZOIGWE, CYPRIAN THADDY	7881	WILLAIMS, OKHIFO IGBAFE
7826	UZOKA, MADUABUCHI	7882	WILLIAM O.OKOROKWO
7827	UZOKWE ANTHONY	7883	WILLIAM ONUKWUFOR ENYINAYA
7828	UZOMA AUGUSTINE CHUKWUEMEKA	7884	WILLIAM, ELIZABETH ESSIEN
7829	UZOMA BEATRICE		
7830	UZOMA CHUKWUDI CYRIACUS		



7885	WILLIAMS FLORENCE TITILOPE	7935	YUSUFF MUNIRU ESO
7886	WILLIAMS FOLASHADE ENO	936	YUSUFF(DECED) YUSUF MOSUNMOLA (ADMOR) RASHEED AYANYEMI
7887	WILLIAMS NSIKAN UDO	7937	YUSUFU JIMOH OPELOYERU
7888	WILLIAMS PATRICK EKE	7938	YUSUFU KAMORU ADENIYI
7889	WILLIAMS PATRICK EKE	7939	YUSUFU SIKIRU ADISA
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7891	WILLIAMS UDO NSIKAN	7941	ZAKARI, ISIAKA HAMIZA
7892	WILLIAMS UDO NSIKAN		
7893	WILLIAMS, BEN OSHINAMEH		
7894	WILLIAMS, LEWIS A,		
7895	WILLIAMS, VICTOR O.		
7896	WILLIAM-WEST JONAHBA JAMAIYI		
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7898	WILSON C EZENWA (CHIEF)		
7899	WILSON SUNNY HENRY		
7900	WINTRUST LIMITED		
7901	WOGU ONU FELIX MADU		
7902	WOGU, MACDONALD DANIEL		
7903	WURAOLA MONI MARGARET		
7904	YAHAYA, KABIRU KEFFI		
7905	YAKUBU, HABIBAT .S.		
7906	YAKUBU, HALIMA HAJIYA		
7907	YAYAH FUNSO WAHAB		
7908	YAYORK UMARU BROWN		
7909	YEKINI BANJO		
7910	YEKINI, JELILI AMOO		
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7913	YEKOROGHA C. SEYEIRA		
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7916	YESSUFF A. ADENNU		
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7918	YESUFU, OMOTAYO ALADE,		
7919	YINKORE, AKPOTUNEMUGHAN PAUL		
7920	YINUSA AYINDE RASHEED		
7921	YUSSUF SALAU ISHOLA BABATUNDE		
7922	YUSSUF, ISMAIL ADEJARE		
7923	YUSSUF, MORUF OLADIMEJI		
7924	YUSUF ADISA KAMORU		
7925	YUSUF HAMMED		
7926	YUSUF ISSA WASIU		
7927	YUSUF IYABO ADESEYE		
7928	YUSUF OLAITAN LUKMAN		
7929	YUSUF OLAYELE BASHIR		
7930	YUSUF, ABDULKAREEM		
7931	YUSUF, OLASUNMIBO		
7932	YUSUF, SALIU ADEWUMI		
7933	YUSUF, SEKINAT TANWA		
7934	YUSUFF AKINKUNLEN, A.		

Aluminium Extrusion Industries Plc

Rc No 50,400

**BEWARE OF SUBSTANDARD
ALUMINIUM PROFILES NOW
IN THE MARKET
COMPARE VERY WELL**

**INFERIOR ALUMINUM PROFILES
WILL LOOSE GRIP IN A SHORT TIME
AND GLASS WILL FALL OFF.**

PROFILES

ALEX QUALITY

INFERIOR- QUALITY

Thickness Of Aluminium	1mm (or above)	0.7mm (or Lower)
Weight per meter (in gms)	6meters	5.8meters (or
Length	455 (or above)	346 (or Less)
Brush Holder	Holds Brush Tight	Less Grip
Screw Hole	Firm and lasts Long	Weak and will pull our in use

THICKNESS OF ALUMINIUM

1. Quality and durable Silver and Bronze Aluminum Profiles
2. High quality power-coated, oven baked Aluminum profiles in attractive colours

ROOFING SHEETS

1. Stucco/Oven Baked Sheets Produced with latest Technology & Perfect Finishing
2. Delighted, High quality long span roofing sheets with embossed aesthetic surface.
3. Durable/High quality, Accurate gauge, Superb Curved Crest, Capillary groove & Appearance

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