

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### **Table of Contents**

|   |       |
|---|-------|
| Table of Contents.....  | 1     |
| Notice of Annual General Meeting.....                                   | 2-3   |
| Directors, Professional Advisers, etc.....                              | 4     |
| Company profile.....  | 5     |
| The Profiles of the Directors.....                                      | 6-9   |
| Chairman's Statement.....   | 10    |
| Result at a Glance.....   | 11    |
| Report of the Directors.....  | 12-15 |
| Board Meetings.....   | 16-17 |
| Report of the Audit Committee to the member of NEWCO.....               | 18    |
| Statement of Directors' responsibilities.....                           | 19    |
| Report of the Independent Auditors.....                                 | 20-22 |
| Statement of profit or loss and other comprehensive income.....         | 23    |
| Statement of financial position at 30th April, 2024.....                | 24    |
| Statement of changes in equity for the year ended 30th April, 2024..... | 25    |
| Statement of cash flows.....  | 26    |
| Notes to the financial statements.....                                  | 27-63 |
| Other National Disclosures: Statement of Value Added.....               | 64    |
| Five years financial summary.....                                       | 65    |
| Unclaimed Dividend Warrants.....  | 66    |
| Revenue Allocation.....   | 67    |
| Share Capital History.....  | 68    |
| Proxy form.....   | 69    |
| Newco List of unclaimed dividend Warrants.....                          | 70-90 |
| E-Dividend Mandate.....   | 91    |

# **NIGERIAN ENAMELWARE PLC**

## ***Financial Statements***

***For the year ended 30 April, 2024***

### **NOTICE OF THE 64<sup>TH</sup> ANNUAL GENERAL MEETING OF NIGERIAN ENAMELWARE PLC.**

**NOTICE IS HEREBY GIVEN** that the 64<sup>th</sup> Annual General Meeting of **NIGERIAN ENAMELWARE PLC (the Company)** will be held at Osun Hall, Lagos Airport Hotel, Awolowo Way, Ikeja, Lagos State, on Thursday the 26<sup>th</sup> day of September, 2024 at 10 a.m to transact the following business:

#### **ORDINARY BUSINESS**

1. To lay before members of the company, the Audited Financial Statements for the year ended 30<sup>th</sup> April, 2024 together with the Reports of the Directors, Auditors and the Audit Committee thereon.
2. To elect/re-elect Directors to wit:
  - 2.1 To confirm the appointment of Mr. Kevin Cao Liang as Director after the last Annual General Meeting.
  - 2.2 To re-elect the following directors retiring by rotation:  
  
Mr. Yujung Tang.  
  
Mr. Olaniyi Banjo.
- 2.3 To re-elect by Special Notice, Baale Sunday O. Ogunnowo who is above 70 years of age, but eligible for re-election pursuant to Sections 278 and 282 of the Companies and Allied Matters Act 2020.
3. To appoint Sola Oyetayo & Co. as new External Auditors to replace the retiring Auditors; OOP and Partners.
4. To authorize the Directors to fix the remuneration of the Auditors.
5. To elect members of the Audit Committee.
6. To disclose the remuneration of Managers of the Company.

#### **SPECIAL BUSINESS**

To approve the remuneration of the Non-Executive Directors.

#### **NOTES**

##### **1. PROXY**

A member entitled to attend and vote at the Annual General 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. A proxy form is attached to this Annual Report and for the appointment of the proxy to be valid, it must be completed, duly stamped by the Commissioner of Stamp Duties and deposited either at the office of the Registrars, Greenwich Registrars & Data Solutions, 274 Muritala Mohammed Way, Alagomeji, Yaba, Lagos or via email at [info@gtlregistrars.com](mailto:info@gtlregistrars.com) not later than 48 hours before the time fixed for the meeting. The cost of stamping the proxy will be borne by the Company.

# **NIGERIAN ENAMELWARE PLC**

## ***Financial Statements***

***For the year ended 30 April, 2024***

### **2. ELECTRONIC INFORMATION**

Relevant documents in connection with the meeting are available to all Shareholders from the date of this notice on the Company's website [www.newcoplc.ng.com](http://www.newcoplc.ng.com) or [info@gtlregistrars.com](mailto:info@gtlregistrars.com).

### **3. CLOSURE OF REGISTER AND TRANSFER BOOKS**

The Register of Members shall be closed from Monday, September 16, 2024 to Thursday, September 19, 2024 (both days inclusive) for the purpose of updating the register of members.

### **4. NOMINATION OF STATUTORY AUDIT COMMITTEE MEMBERS**

Pursuant to Section 404(6) of the Companies and Allied Matters Act (CAMA) 2020 any member may nominate a shareholder for election as a member of the Statutory Audit Committee by giving notice in writing of such nomination to the Company Secretary at least 21 days before the Annual General Meeting. Nominees to the Statutory Audit Committee must be compliant with the Laws, Rules and Regulations guiding listed Companies in Nigeria.

### **5. PROFILES OF DIRECTORS FOR ELECTION/RE-ELECTION**

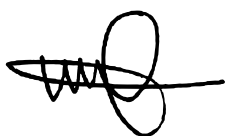
The biographical details of the Directors are provided in the 2024 Annual Report.

### **6. RIGHT OF SECURITIES' HOLDERS TO ASK QUESTION**

In compliance with Rule 19.12(c) of the Nigeria Exchange Limited Rulebook, a member and other Security Holder of the Company have a right to ask question not only at the Annual General Meeting, but also in writing prior to the meeting, and such questions must be submitted at least one (1) week before the meeting.

**Dated this 29<sup>th</sup> day July, 2024.**

**BY ORDER OF THE BOARD**



**OYETOLA OLUWAFEMI**

**FRC2022/PRO/NBA/004/00000024089**

**COMPANY SECRETARY**

# **NIGERIAN ENAMELWARE PLC**

## *Financial Statements*

*For the year ended 30 April, 2024*

### **DIRECTORS, PROFESSIONAL ADVISERS, ETC.**

#### **NON EXECUTIVE DIRECTORS:**

Bamofin Olatokunbo Sanni Chairman – Appointed 30<sup>th</sup> June, 2021  
Mr. Robert Tung (Independent) – Appointed 30<sup>th</sup> June, 2021  
Baale Sunday Ogunnowo (Independent) – Appointed 30<sup>th</sup> June, 2021

#### **EXECUTIVE DIRECTORS**

Mr. Taiwo Alli Managing Director – Appointed 30<sup>th</sup> June, 2021  
Mr. Lawrence Iseh Finance Director - Appointed 30<sup>th</sup> June, 2021  
Yujun Tang Technical Director – Appointed 30<sup>th</sup> June, 2021  
Mr. Olaniyi Banjo Adm. Director – Appointed 4<sup>th</sup> January, 2022

#### **SECRETARY AND REGISTERED OFFICE**

Oyetola Oluwafemi  
18, Wempco Road,  
Ogba, Ikeja.

#### **REGISTRARS AND TRANSFER OFFICE:**

Greenwich Registrars and Data Solutions  
274, Murtala Mohammed Way,  
Alagomeji, Yaba.  
P.M.B. 12717  
Lagos.

#### **AUDITORS:**

OOP and Partners  
(Chartered Accountants)  
58, Kudirat Abiola Way,  
Oregun, Ikeja.  
Lagos.

#### **SOLICITORS:**

Adedoyin Awosanya & Co.  
Elesho Chambers,  
Plot 120 Oyadiran Estate  
Sabo, Yaba, Lagos.

#### **MAIN BANKERS:**

Stanbic IBTC Bank Plc  
United Bank for Africa Plc  
Globus Bank Limited  
Fidelity Bank Plc

## **Company Profile**

Nigerian Enamelware Limited was incorporated on 21st May 1960 as a Private Limited Liability Company. The Company went public on 28th December, 1979 in compliance with the Indigenization Decree of 1977 and was granted a listing on the Nigerian Stock Exchange. The company adopted its present name “Nigerian Enamelware Plc” on 6th June 1991 in compliance with provisions of the Companies and Allied matters Act, 2020. The Principal activities of the company are the manufacturing and sale of Enamelware products including cooking utensils and culinary materials.

## **PROFILE OR DIRECTORS**

### **BAMOFIN OLATOKUNBO SANNI - CHAIRMAN**

The Chairman of the Board of Directors, who holds a Bachelor's degree in Law started his career in the defunct Nigeria Cocoa Board, Apapa, Lagos. In his quest for higher education, he subsequently enrolled for A Level Studies, at the School of Basic Studies, Ijebu-Ode in 1983 being run at the time by the College of Education (presently Tai Solarin College of Education) where he made good grades and proceeded to the Prestigious University of Ife (Now Obafemi Awolowo University) in 1985 to study Law.

Having passed his Law degree in record time, he proceeded to the Nigeria Law School, Victoria Island, Lagos and was called to Bar in December 1990. Subsequently he worked with B.K. Ashade & Co., Legal Practitioners at Abeokuta, Ogun State and later joined the Ogun State Property and Investment Corporation (OPIC), Abeokuta and rose to the position of the Company Secretary/Legal Adviser. In October 2007, he eventually retired from public service at the Ogun State Ministry of Justice where he pioneered the portfolio of Director, Commercial Services.

Bamofin Olatokunbo Sanni had since had a thriving Private Practice.

He was appointed to the Board on 30th June, 2021.

### **MR. TAIWO ALLI - MANAGING DIRECTOR**

Mr. Taiwo Alli was appointed to the Board as an executive director on 30th June, 2021. He was the Public Relations and Operations Manager at Lagos Oriental Hotel from April 2009 until December 2019 when he became an Executive Director at the parent Company "Western Metal Products Company Limited".

He was a key part of the successful opening and continuous day to day operations of Lagos Oriental Hotel. He started his career with Western Metal Products Company in 2006 as an Administrative Manager at a subsidiary "Standard Industrial Development Company Limited (SID)", he was thereafter transferred to the newly opened Wempco Steel Mills Company Limited (WSM)

## **NIGERIAN ENAMELWARE PLC**

### ***Financial Statements***

***For the year ended 30 April, 2024***

as project Manager.

As Project Manager, he oversaw various construction projects which included:

- \* Building of the Lagos Oriental Hotel Phase 1 and Phase 2
- \* Development of the 380 Hectares of Wempco Steel Mills Company Limited (WSM) land and factory.
- \* Successful negotiations and resettlement exercise with land owners and government.

Mr. Alli attended Robert Morris University in Pittsburgh. Pennsylvania, United States. Graduating on the dean's list with a bachelor's degree in Business Management and a minor degree in Business Administration.

Being part of the Pennsylvania Leadership club, this positioned him to attend classes and seminars in certain business sectors including Management training program at Dardan Garden Chains and Gap inc.

### **MR. LAWRENCE ISEH – EXECUTIVE DIRECTOR**

Mr. Lawrence is a seasoned professional. He commenced his Career at Exam Success Correspondence College (the then leading correspondence College in Nigeria) as Audit Clerk Grade 11. He served as a Team Lead in the investigation department from October, 1977 to March 1980.

Subsequently, he took up an appointment with Kew Metal-Works Limited, Ojijo-Ogun State in April 1980 as Accounting Assistant and thereafter he was in charge of monthly management accounts preparation and costing report.

He later joined Standard Industrial Development Company Limited on 1st December, 1981 and eventually became the Chief Accountant. He was seconded to WEMPCO Group of Companies in 2016 to strengthen the accounts team.

## **NIGERIAN ENAMELWARE PLC**

### ***Financial Statements***

***For the year ended 30 April, 2024***

He holds HND (Upper Credit) in Accountancy from Yaba College of Technology and became a qualified Chartered Accountant at The Institute of Chartered Accountants of Nigeria (ICAN) in May, 1992. Furthermore, he became an Associate member of The Institute in November, 1993 and also an Associate member of The Institute of Taxation of Nigeria.

Mr. Lawrence Iseh is the finance director and was appointed to the board on 30th June, 2021.

### **YUJUNTANG – EXECUTIVE DIRECTOR**

Mr. Yujun Tang is an experienced technician. He has accomplished several electrical and technical management courses where he obtained the following certificates namely; Senior Technical Technician of China, Shanghai Electric Maintenance and the technical certificate of programmable control system of Shanghai Siemens.

Mr. Tang worked at Shanghai Donglian Electric Company Limited as the Electric Maintenance Supervisor from July 1990 to May 2000.

He's presently in the employment of WEMPCO Group of Companies since July, 2000 where he has proven resourceful with his vast experience of over thirty years and currently serves as the Technical Director of Nigerian Enamelware PLC being appointed on June 30th 2021.

### **OLANIYI BANJO – EXECUTIVE DIRECTOR**

Mr. Olaniyi Banjo started his career at Western Metal Products Company Limited as a wages clerk in July 1993, from where he rose to Admin/Personnel officer in 1996. He was in this position diligently proffering transformational leadership through infusion of innovative ideas for the next twenty years. Having proven himself over the course of two decades, he was promoted to Senior Admin/Personnel manager in 2016. Thereafter, he was further promoted to Group Admin/Personnel Manager in 2018 where he is functioning till date.

He has extensive experience in talent spotting, hiring and grooming to extract the best for the business at all times. He is an expert crisis manager, mediator and advocate of peaceful working environment. He has successfully



## **NIGERIAN ENAMELWARE PLC**

### ***Financial Statements***

***For the year ended 30 April, 2024***

managed several labour union negotiations and steered the Company away from crisis zone through clever deployment of conflict resolution tactics acquired over the years. He is a Certified Labour, Safety and Management Consultant

He holds a Bachelor degree in accounting from the University of Lagos and was appointed to the Board on January 10th, 2022.

### **PRINCE SUNDAY O. OGUNNOWO – INDEPENDENT NON-EXECUTIVE DIRECTOR**

Fondly Known as Baale, Prince Sunday O. Ogunnowo was appointed to the Board on June 30th, 2021.

He acts as a director in Leverage Homes Savings & Loans Limited. He also serves in the capacity of a member of the Statutory Audit Committee for a number of Companies including Consolidated Breweries PLC, GlaxoSmithKline Consumer Nigeria PLC, Smart Products Nigeria PLC as well as Nigerian Enamelware Plc.

### **KEVIN CAO LIANG -DIRECTOR.**

Mr. Kevin Cao Liang is an experienced IT Professional. He obtained the Lenovo Engineer Certificate in China and worked as a senior computer Management personnel in the Forestry Department of Heilongjiang Province, China.

Mr. Kevin Cao Liang started his career at Western Metal Products Company Limited as Computer Engineer in August 2009, from where he rose to expatriate Admin/Personnel Officers in 2015 and was subsequently promoted to Admin/Personnel Manager in 2022.

Mr. Kevin Cao Liang is knowledgeable, conscientious and responsible in discharging his duties. In terms of management, he has excellent leadership skills and can communicate as well as coordinate effectively between the Management and Employee. He had always been the representative of his company participating in large-scale consulate activities with Nigerians. He is an expert crisis manager, mediator and advocate of peaceful working environment.

He was appointed to the Board on July 25th, 2024.

## **CHAIRMAN'S STATEMENT**

My dear distinguished Shareholders, my fellow Directors, Representatives of the regulatory authorities, the Audit committee, our Auditors, our Solicitors, Ladies and Gentlemen.

Here we are again after a year of our convergence for the same purpose in October 2023. We have come together as a family to look at our financial position and, of course, the state of health of our company.

I noted at the last Annual General Meeting that our business was struggling despite our best efforts. Well, it has improved significantly due to the proactive measures taken by the Management under the direction of the Board.

You would recall that we reported at the last AGM that we could not access enamelware coils due to scarcity of foreign exchange and paucity of funds and had to wait for Wempco Steel Mills Company Limited, our local main supplier who had been out of business for a number of years. Good enough, they came back into business and was able to supply the needed Annealing Coils and other raw materials for our production. We were also able to source for enough foreign exchange for the importation of other important input in the manufacturing process.


Our Company commenced full production in January 2024, and is back in the market. Significantly, we have made in roads into lost market and our old customers including new ones are now doing business with us.

You would notice from the Audited Accounts that our company was able to make a profit of **N94 Million** within the financial year. However, you would also notice in the Financial Statement that the Auditors made provision for a long outstanding debt of **N2, 661,146,000** which were being owned by our former partners in business.

It is sad to note that these companies are facing financial difficulties, our several efforts to recoup the debts has yielded minimal result. A team comprising of Board Members had been set up to advice the Board on the best ways to recoup the debts. Be rest assured that it is not a lost cause and you have the Board's assurance that all efforts would be made for the payment of the receivables.

Furthermore, the economic situation in Nigeria is still challenging and thus the company still faces tough challenges. It is the expectation of the Board and Management that the company would be able to weather the storm given the galloping inflation and the upward review of the National Minimum Wage.

Wishing you all a happy deliberation at this Year Annual General Meeting.



**Bamofin Olatokunbo Sanni**  
Chairman

**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****RESULT AT A GLANCE**

|                                | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> | <b>Increase/<br/>(Decrease)<br/>%</b> |
|--------------------------------|------------------------------------|------------------------------------|---------------------------------------|
| Revenue                        | <b>718,353</b>                     | 227,301                            | 216                                   |
| (Loss)/ Profit before taxation | <b>(2,564,754)</b>                 | 2,571,351                          | (200)                                 |
| (Loss)/ Profit after taxation  | <b>(2,597,798)</b>                 | 1,686,057                          | (254)                                 |
| Issued share capital           | <b>38,016</b>                      | 38,016                             | -                                     |
| Shareholders' funds            | <b>(744,250)</b>                   | 1,830,802                          | (141)                                 |

---

**Per Share Data**

Based on 76,032,000 Ord. shares of 50k each

|                             |                |       |       |
|-----------------------------|----------------|-------|-------|
| Earnings per share (kobo)   | <b>(3,417)</b> | 2,218 | (254) |
| Net assets per share (kobo) | <b>(979)</b>   | 2,408 | (141) |

---

|                        |              |       |     |
|------------------------|--------------|-------|-----|
| Number of shareholders | <b>3,268</b> | 3,268 | -   |
| Number of employees    | <b>90</b>    | 91    | (1) |

**NIGERIAN ENAMELWARE PLC**  
**Financial Statements**  
**For the year ended 30 April, 2024**

**REPORT OF THE DIRECTORS**

The directors are pleased to submit to the members of the company their annual report together with the audited accounts for the year ended 30th April, 2024.

**RESULTS**

The results of the company's operations for the year are as stated below:

|                                | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--------------------------------|------------------------------------|------------------------------------|
| 1. Revenue                     | <u>718,353</u>                     | <u>227,301</u>                     |
| (Loss)/ Profit before taxation | <u>(2,564,754)</u>                 | 2,571,351                          |
| Tax expense                    | <u>(33,044)</u>                    | <u>(885,294)</u>                   |
| (Loss)/ Profit for the year    | <u>(2,597,798)</u>                 | <u>1,686,057</u>                   |

2. **LEGAL FORM**

The Company was incorporated in Nigeria on 21 May, 1960 as a private limited liability company.

It went public on 28 December, 1979 in compliance with the Indigenization Decree of 1977 and was granted a listing on the Nigerian Stock Exchange. It adopted its present name of Nigerian Enamelware Plc on 6, June, 1991 in compliance with the provisions of the Companies and Allied Matters Act 2020.

3. **PRINCIPAL ACTIVITIES**

The principal activities of the company are the manufacture and marketing of enamelware products.

4. **DIRECTORS**

1. The names of directors who served during the year are as listed on page 2.

2. In accordance with the Company's articles of Association.

Messrs Robert Tung and Olaniyi Banjo retired by rotation, and being eligible, offer themselves for re-election.

|  | Number of shares of 50kobo<br>each held as at |                           |
|--|---|---------------------------|
|  | <u>30 April,<br/>2024</u>                     | <u>30 April,<br/>2023</u> |

Bamofin Olatokunbo Sanni

-

-

Baale Sunday Ogunnowo

1,584

1,584

Mr. Robert Tung

-

-

Mr. Taiwo Alli

-

-

Mr. Lawrence Iseh

-

-

Mr. Yujun Tang

-

-

Mr. Olaniyi Banjo

-

-

**NIGERIAN ENAMELWARE PLC**  
**Financial Statements**  
**For the year ended 30 April, 2024**

**5. DIRECTORS' OTHER INTERESTS**

No director has notified the company of any involvement or interest in any business contract with the company during the year.

As at 30th April, 2024, the unit price of the Company's share on the floor of the Nigerian Stock Exchange was N19.30

**6. SHAREHOLDINGS**

1. The shares of the company were beneficially held as follows:

|                                    | Number of 50 kobo shares |                          |                   |
|------------------------------------|--------------------------|--------------------------|-------------------|
|                                    | 30 April                 | 30 April                 | %                 |
|                                    | <u>2024</u>              | <u>2023</u>              |                   |
| IFeng Company Ltd                  | 45,619,200               | 45,619,200               | 60                |
| Nigerian citizens and associations | <u>30,412,800</u>        | <u>30,412,800</u>        | <u>40</u>         |
|                                    | <u><b>76,032,000</b></u> | <u><b>76,032,000</b></u> | <u><b>100</b></u> |

2. The range of shareholders at 30 April, 2024 was as follows:

| Range            | No. of shareholders | No. of units held |
|------------------|---------------------|-------------------|
| 1-10,000         | 3101                | 14,091,975        |
| 10,001 - 50,000  | 133                 | 7,061,978         |
| 50,001 -100,000  | 20                  | 3,379,715         |
| 100,001 -500,000 | 13                  | 5,879,132         |
| Over 1,000,000   | 1                   | 45,619,200        |

No individual shareholders, except as noted above, held more than 5% of the issued share capital of the company at 30 April, 2024.

**7. DIVIDEND**

The Directors recommend no dividend for the year.

**8. COMPANY'S SUPPLIERS**

The company sources its raw materials from local suppliers only.

**9. EMPLOYMENT AND EMPLOYEES**

**Employment of disabled persons**

**1** It is the policy of the company that there should be no discrimination in considering applications for employment including those from disabled persons. All employees, whether or not disabled, are given equal opportunities to widen their experience and knowledge and to qualify for promotion in furtherance of their careers. As at 30 April, 2024 there were two (2) disabled persons employed by the company.

**2 Health, safety at work and welfare of employees.**

Health and safety regulations are in force within the premises of the company. The company maintains a well-equipped clinic which is run by a qualified Nurse. In addition, the company has entered into agreement with private hospitals run by qualified Medical Doctors to whom serious cases of illness are referred for treatment.

**3 Employees involvement and training**

The Company is committed to keeping employees fully informed as much as possible regarding its performance and progress and seeking their views wherever practicable on matters which particularly affect them as employees.

Management, professional and technical expertise are the company's major assets and investment in developing such skills continues. The company's expanding skill base has extended the range of training provided and has broadened opportunities for career development within the organization. Incentive schemes designed to meet the circumstances of each individual are implemented wherever appropriate.

**10. CHARITABLE GIFTS AND DONATIONS**

No donation was made by the Company during the year under review.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### 11 **AUDIT COMMITTEE**

In accordance with Section 404 (6) of the Companies and Allied Matters Act,(CAMA) 2020 an audit committee of the Company was re-elected at the Annual General Meeting held in Ikeja, Lagos on 9<sup>th</sup> November, 2023 comprising of Baale Sunday Ogunnowo – Chairman, Mr. Moses Okorie, Mrs. Oluwamayokun Kolawole, Mr. Kayode Adesiyani and Mr. Robert Tung.

### 12 **AUDITORS**

Messrs OOP and Partners (Chartered Accountants) have completed the statutory number of years in office as the Company's Auditors and will not be offering themselves for re-election in accordance with Section 401 (2) of the Companies and Allied Matters Act 2020.

BY ORDER OF THE BOARD



OYETOLA OLUWAFEMI  
FRC/2022/PRO/NBA/004/00000024089  
COMPANY SECRETARY  
IKEJA  
LAGOS, NIGERIA  
19 July, 2024.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

Nigerian Enamelware PLC subscribes to the highest level of Corporate Governance and best practice in the conduct of its business. The Board is in compliance with the code of corporate Governance for Public Companies issued by the Securities and Exchange Commission in 2011.

The Board is also committed to implementing the corporate Governance Principles and guidelines contained in the Nigerian Code of Corporate Governance (NCCG) 2018 released by the Financial Reporting Council of Nigeria, the Securities and Exchange Commission's Corporate Governance Guidelines issued in October 2020 and the Companies and Allied Matters Act 2020 including the Company Regulations 2021.

### **THE BOARD OF DIRECTORS**

The Board of Directors is the ultimate governing body of Nigerian Enamelware Plc. The Board has the overall responsibility for the oversight of the business, long-term strategy and objectives

The Board consist of two (2) Non-Executive Directors, One (1) Independent Non-Executive Director and four (4) Executive Directors.

### **BOARD MEETING**

Attendance at meeting during the year ended 30<sup>th</sup> April, 2024

| <b>DIRECTOR</b>          | 12/03/2024 | 11/06/2024 | 19/07/2024 | 25/07/2024 |
|--------------------------|------------|------------|------------|------------|
| Bamofin Olatokunbo Sanni | √          | √          | √          | √          |
| Mr. Taiwo Alli           | √          | √          | √          | √          |
| Baale S. O. Ogunnowo     | √          | √          | √          | √          |
| Mr. Yujung Tang          | √          | √          | √          | √          |
| Mr. Robert Tung          | √          | √          | √          | NA         |
| Mr. Lawrence Iseh        | √          | √          | √          | √          |
| Mr. Olaniyi Banjo        | √          | √          | √          | √          |
| Mr. Kevin Cao Liang      | NA         | NA         | NA         | √          |

**NA** – Not Applicable as the Director did not hold this office at this time.

Mr. Kevin Cao Liang was appointed to the Board on 25<sup>th</sup> July, 2024.



# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### **FINANCE & GENERAL PURPOSE COMMITTEE**

Attendance at meeting during the year ended 30<sup>th</sup> April, 2024

|                          | 11/03/2024 | 10/06/2024 | 18/07/2024 | 24/07/2024 |
|--------------------------|------------|------------|------------|------------|
| Baale Sunday O. Ogunnowo | √          | √          | √          | √          |
| Mr. Robert Tung          | √          | √          | √          | √          |
| Taiwo Alli               | √          | √          | √          | √          |
| Lawrence Iseh            | √          | √          | √          | √          |

### **AUDIT COMMITTEE MEETING**

Attendance at meeting during the year ended 30<sup>th</sup> April, 2024

|                            | 12/03/2024 | 11/06/2024 | 19/07/2024 | 25/07/2024 |
|----------------------------|------------|------------|------------|------------|
| Baale Sunday O. Ogunnowo   | √          | √          | √          | √          |
| Mrs. Oluwamayokun Kolawole | √          | √          | √          | √          |
| Mr. Moses Okorie           | √          | √          | √          | √          |
| Mr. Robert Tung            | √          | √          | √          | NA         |
| Mr. Kayode Adesiyun        | √          | √          | √          | √          |
| Mr. Kevin Cao Liang        | NA         | NA         | NA         | √          |

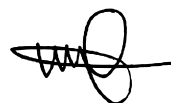
### **INSIDER TRADING AND PRICE SENSITIVITY INFORMATION.**

The Company is clear in its prohibition of insider trading by its Board, Management, Officers and related persons who are privy to confidential price sensitive information. Such persons are further prohibited from trading in the Company's securities where such transactions would amount to insider trading. Directors, insiders and related parties are prohibited from disposing, selling, buying or transferring their shares in the Company for a period commencing from the date of receipt of such insider information until such a period when the information is released to the public or any other period as defined by the Company from time to time.

### **COMPLAINTS MANAGEMENT POLICY.**

The Company has in place a Complaints Management Policy Framework in accordance with the directive of the Securities and Exchange Commission on resolution of complaints. The policy can be accessed via the company's website [www.newcoplncng.com](http://www.newcoplncng.com).

BY ORDER OF THE BOARD



OYETOLA OLUWAFEMI  
FRC/2022/PRO/NBA/004/00000024089  
**COMPANY SECRETARY**  
Ikeja, Lagos

**STATEMENT OF DIRECTORS' RESPONSIBILITIES  
FOR THE PREPARATION AND APPROVAL OF THE FINANCIAL STATEMENTS**

The Directors of Nigerian Enamelware Plc. are responsible for the preparation of the financial statements that present fairly the financial position of the Company as at 30 April, 2024 and the results of its operations, cash flows and changes in equity for the year ended, in compliance with International Financial Reporting Standards (IFRS) and in the manner required by the Companies and Allied Matters Act 2020 and the Financial Reporting Council of Nigeria Act No.6, 2011.

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 IFRSs are insufficient, to enable users understand the impact of particular transactions, and 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 which enable them to ensure that the Financial statements of the Company comply with 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 30 April, 2024 were approved by the Directors on 19 July, 2024.



Bamofin Olatokunbo Sanni  
Chairman

FRC/2013/PRO/DIR/003/00000001153



Taiwo Alli  
Managing Director/CEO

FRC/2022/PRO/NIM/002/00000024090



Lawrence J. Iseh  
Finance Director

FRC/2018/PRO/DIR/003/00000018191

# NIGERIAN ENAMELWARE PLC

*Financial Statements*

*For the year ended 30 April, 2024*

## **Nigerian Enamelware PLC.**

*18, Wempco Road, Ogba Scheme Ikeja, Lagos, Nigeria*

RC 2192

Financial Statements  
For the year ended 30<sup>th</sup> April, 2024

### **REPORT OF AUDIT COMMITTEE TO THE MEMBERS OF THE NIGERIAN ENAMELWARE PLC**

In accordance with the provisions of section 404 (6) of the Companies and Allied Matters Act, 2020 (as amended), we confirm that the accounting and reporting policies of the Company are in accordance with legal requirements and agreed ethical practices.

In our opinion, the scope and planning of the audit for the year ended 30<sup>th</sup> April 2024 together with the audited accounts were adequate. We also reviewed the Auditors' finding and were satisfied with Management responses thereto.

The Auditors, OOP & Partners have given an unqualified opinion in their report on the Financial Statements.

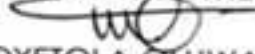
  
BAALE S.O. OGUNNOWO  
CHAIRMAN

FRC/2022/PRO/NIM/003/0000024089

Members of the Audit Committee

|                            |   |                   |
|----------------------------|---|-------------------|
| BAALE S.O. OGUNNOWO        | - | Chairman/Director |
| MR. ROBERT TUNG            | - | Director          |
| MRS. KOLAWOLE OLUWAMAYOKUN | - | Member            |
| MR. MOSES OKORIE           | - | Member            |
| MR. KAYODE ADESIYAN        | - | Member            |

**BY ORDER OF THE BOARD**

  
OYETOLA OLUWAFEMI  
COMPANY SECRETARY  
FRC/2022/PRO/NBA/004/0000024089

IKEJA,  
LAGOS NIGERIA  
16<sup>th</sup> July, 2024



**OOP & Partners**

**(Chartered Accountants)**

Head Office:  
58, Kudirat Abiola Way(2nd Floor)  
Oregun, Ikeja  
Lagos State, Nigeria  
E-mail: gwole.okin@gmail.com

Branch Office:  
17, Olayiwola Street  
New Oko-Oba, Abule Egba  
Lagos State, Nigeria  
Email: lomogoroye@yahoo.com

Postal Address:  
P. O. Box 6252  
Ikeja, Lagos State  
Nigeria

**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF  
NIGERIAN ENAMELWARE PLC**

We have audited the financial statements of **Nigerian Enamelware Plc** which comprise the Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 April, 2024, the Statement of Financial Position as at 30 April, 2024, the Statement of Changes In Equity and Statement of Cash Flows for the year then ended and a Summary of Significant Accounting Policies and Explanatory Notes.

***Opinion***

In our opinion, the Financial Statements give a true and fair view of the financial position of the Company as at April 30, 2024 and of its profit and cash flows for the year then ended, and have been prepared in accordance with the requirements of the Companies and Allied Matters Act, 2020 and the relevant statements of accounting standards issued by the Financial Reporting Council of Nigeria.

***Basis of Opinion***

We conducted our audit in accordance with International Standards on Auditing issued by the International Federation of Accountants. Those standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the Financial Statements are free from material misstatements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give a reasonable assurance that the financial statements are free from material misstatements. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements. The financial statements are in agreement with the financial records which have been properly kept and we obtained the information and explanations we required.

***Going Concern***

As noted in note 28 to the Financial Statements, the Company recorded accumulated losses of N2.60billion for the year ended 30 April, 2024, (2023 profit N1.68billion) and the shareholders' fund is in the negative of N0.74 billion (2023 positive N1.83billion).

Consequently, the going concern consideration of the Company is threatened.

---

**Partners: I. Omogoroye (Managing)**  
**08037252603**

**G. W. Okin (Senior)**  
**08023460774**

**A.A. Afuape**  
**08053255440**

**B.O. Adeoye**  
**08065411403**



***Responsibilities of the Directors for the Financial Statements.***

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and in the manner required by the Companies and Allied Matters Act, 2020, and the Financial Reporting Council of Nigeria Act, 2011 and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatements, 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 or to cease operations, or have no realistic alternative but to do so.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the 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 judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatements 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 not detecting a material misstatement 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 control.
- 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 accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- conclude on the appropriateness of 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.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*



- 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 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 communicate with the Management 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.

### ***Report on Other Legal and Regulatory Requirements***

*Compliance with the requirements of Schedule 6 of the Companies and Allied Matters Act, 2020.*

In our opinion, proper books of accounts have been kept by the Company, and so far as appears from our examination of those books, the Company's statement of financial position and statement of profit or loss and other comprehensive income are in agreement with the books of accounts.

**Igbekele Omogoroye, FCA**

**Client Partner**

**FRC/2013/ICAN/ 00000001191**

**For: OOP & Partners.**

**Chartered Accountants**

**Lagos, Nigeria.**

**19 July, 2024.**



**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

|  |                    | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--|--------------------|------------------------------------|------------------------------------|
| Revenue                                      | <b>Notes<br/>4</b> | <b>718,353</b>                     | 227,301                            |
| Cost of sales                                | <b>6a</b>          | <b>(530,646)</b>                   | (254,491)                          |
| <b>Gross Profit/ (Loss)</b>                  |                    | <b>187,707</b>                     | (27,190)                           |
| <b>Other Income</b>                          | <b>5.3</b>         | <b>9,438</b>                       | 2,706,264                          |
| Administrative expenses                      | <b>6b</b>          | <b>(100,753)</b>                   | (107,723)                          |
| Provision for doubtful debts                 | <b>6c</b>          | <b>(2,661,146)</b>                 | -                                  |
| <b>Operating (Loss)/ Profit for the year</b> |                    | <b>(2,564,754)</b>                 | 2,571,351                          |
| Tax Expense                                  | <b>8</b>           | <b>(33,044)</b>                    | (885,294)                          |
| <b>(Loss)/ Profit after tax</b>              |                    | <b>(2,597,798)</b>                 | 1,686,057                          |
| Other comprehensive income                   |                    | -                                  | -                                  |
| <b>Total comprehensive (loss)/Profit</b>     |                    | <b>(2,597,798)</b>                 | <b>1,686,057</b>                   |
| <b>Earnings per share (kobo)</b>             |                    |                                    |                                    |
| Basic and diluted (Loss )/earnings per share | <b>10</b>          | <b>(3,417)</b>                     | 2,218                              |

The accompanying notes on pages 27 to 63 and other national disclosure statements on pages 64 and 65 form an integral part of these financial statements.

# NIGERIAN ENAMELWARE PLC

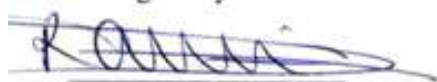
## *Financial Statements*

*For the year ended 30 April, 2024*

### STATEMENT OF FINANCIAL POSITION

|                                      | Notes | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|--------------------------------------|-------|---------------------------|---------------------------|
| <b>Non-current assets</b>            |       |                           |                           |
| Property, plant and equipment        | 11    | 315,622                   | 356,552                   |
| <b>Total non-current assets</b>      |       | <u>315,622</u>            | <u>356,552</u>            |
| <b>Current assets</b>                |       |                           |                           |
| Inventories                          | 12    | 382,616                   | 162,281                   |
| Trade and other receivables          | 13    | 1,375,300                 | 3,562,842                 |
| Bank balances                        | 15    | 429,197                   | 1,419,967                 |
| <b>Total current assets</b>          |       | <u>2,187,113</u>          | <u>5,145,090</u>          |
| <b>Total assets</b>                  |       | <u><u>2,502,735</u></u>   | <u><u>5,501,642</u></u>   |
| <b>Equity</b>                        |       |                           |                           |
| Share capital                        | 17    | 38,016                    | 38,016                    |
| Other reserves                       | 18    | 61,086                    | 38,340                    |
| Retained earnings                    | 19    | (843,352)                 | 1,754,446                 |
| <b>Total equity</b>                  |       | <u>(744,250)</u>          | <u>1,830,802</u>          |
| <b>Non-current liabilities</b>       |       |                           |                           |
| Deferred tax liability               | 8.4   | 88,176                    | 97,200                    |
| <b>Total non-current liabilities</b> |       | <u>88,176</u>             | <u>97,200</u>             |
| <b>Current liabilities</b>           |       |                           |                           |
| Trade and other payables             | 20    | 2,041,993                 | 2,462,002                 |
| Current tax liabilities              | 8.3   | 1,116,816                 | 1,111,639                 |
| <b>Total current liabilities</b>     |       | <u>3,158,809</u>          | <u>3,573,641</u>          |
| <b>Total liabilities</b>             |       | <u><u>3,246,985</u></u>   | <u><u>3,670,841</u></u>   |
| <b>Total equity and liabilities</b>  |       | <u><u>2,502,735</u></u>   | <u><u>5,501,642</u></u>   |

The financial statements were approved by the Board of Directors on 19 July, 2024 and signed by:-



Bamofin Olatokunbo Sanni  
Chairman

FRC/2013/PRO/DIR/003/00000001153



Taiwo Alli  
Managing Director/CEO

FRC/2022/PRO/NIM/002/00000024090



Lawrence T. Isch  
Finance Director

FRC/2018/PRO/DIR/003/00000018191

The accompanying notes on pages 16 to 52 and other national disclosure statements on pages 53 and 54 form an integral part of these financial statements.



**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****STATEMENT OF CHANGES IN EQUITY**

|                           | <b>AT 30 APRIL, 2024</b>           |                                     |  | <b>Total<br/>N'000</b> |
|---------------------------|------------------------------------|-------------------------------------|--|------------------------|
|                           | <b>Share<br/>Capital<br/>N'000</b> | <b>Other<br/>Reserves<br/>N'000</b> | <b>Retained<br/>earnings<br/>N'000</b> |                        |
| Balance at 1 May, 2023    | <b>38,016</b>                      | <b>38,340</b>                       | <b>1,754,446</b>                       | <b>1,830,802</b>       |
| Addition in the year      | -                                  | <b>22,746</b>                       | -                                      | <b>22,746</b>          |
| Loss for the year         | -                                  | -                                   | <b>(2,597,798)</b>                     | <b>(2,597,798)</b>     |
| Balance at 30 April, 2024 | <b>38,016</b>                      | <b>61,086</b>                       | <b>(843,352)</b>                       | <b>(744,250)</b>       |

|                           | <b>AT 30 APRIL, 2023</b>           |                                     |  | <b>Total<br/>N'000</b> |
|---------------------------|------------------------------------|-------------------------------------|--|------------------------|
|                           | <b>Share<br/>Capital<br/>N'000</b> | <b>Other<br/>Reserves<br/>N'000</b> | <b>Retained<br/>earnings<br/>N'000</b> |                        |
| Balance at 1 May, 2022    | <b>38,016</b>                      | <b>38,340</b>                       | <b>68,389</b>                          | <b>144,745</b>         |
| Addition in the year      | -                                  | -                                   | -                                      | -                      |
| Profit for the year       | -                                  | -                                   | <b>1,686,057</b>                       | <b>1,686,057</b>       |
| Balance at 30 April, 2023 | <b>38,016</b>                      | <b>38,340</b>                       | <b>1,754,446</b>                       | <b>1,830,802</b>       |

The accompanying notes on pages 27 to 63 and other national disclosure statements on pages 64 and 65 form an integral part of these financial statements.

**NIGERIAN ENAMELWARE PLC****Financial Statements****For the year ended 30 April, 2024****STATEMENT OF CASH FLOWS**

|   |       | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|---|-------|------------------------------------|------------------------------------|
| (Loss)/Profit before taxation                                 | Notes | (2,564,754)                        | 2,571,351                          |
| <b>Adjustment for non cash and operating items</b>            |       |                                    |                                    |
| Depreciation  |       | 40,930                             | 51,659                             |
| Profit from sale of assets                                    |       | -                                  | (2,651,167)                        |
| <b>Working capital changes</b>                                |       |                                    |                                    |
| (Increase)/Decrease in stocks                                 |       | (220,335)                          | (20,379)                           |
| (Increase)/Decrease in trade and other receivables            |       | 2,187,543                          | (653,637)                          |
| (Decrease)/ Increase in trade creditors and other payables    |       | (420,009)                          | (939,885)                          |
| Income tax paid   |       | (976,625)                          | (1,642,057)                        |
|   |       | (36,891)                           | (3,127)                            |
| <b>Net cash provided by operating activities</b>              |       | <u>(1,013,516)</u>                 | <u>(1,645,184)</u>                 |
| <b>Cash flow from investing activities</b>                    |       |                                    |                                    |
| Proceeds from disposal of assets                              | 11    | -                                  | 3,058,400                          |
| <b>Cash flow from financing activities</b>                    |       |                                    |                                    |
| Write back of unclaimed dividend                              |       | <u>22,746</u>                      | <u>-</u>                           |
| <b>Net increase in cash and cash equivalents</b>              |       | (990,770)                          | 1,413,216                          |
| <b>Cash and cash equivalents at the beginning of the year</b> |       | <u>1,419,967</u>                   | <u>6,751</u>                       |
| <b>Cash and cash equivalents at the end of the year</b>       | 15    | <u><u>429,197</u></u>              | <u><u>1,419,967</u></u>            |

# **NIGERIAN ENAMELWARE PLC**

## ***Financial Statements***

***For the year ended 30 April, 2024***

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1 Description of business**

Nigerian Enamelware Plc was incorporated in Nigeria on 21st of May 1960 as a limited liability company.

It went public on 28 December 1979 in compliance with the Indigenisation Decree of 1977 and was granted a listing on the Nigerian Stock Exchange. It adopted its present name of Nigerian Enamelware Plc on 6 June 1991 in compliance with Companies and Allied Matters Acts, CAP C20, LFN 2004.

The holding Company is I. Feng Limited incorporated in Hong Kong and holds 60% of the Company's equity.

Nigerian Enamelware Plc is engaged in the manufacturing and marketing of enamelware, plastic products and galvanised bucket. Raw materials consisting of steel coils, enamel and moulds are obtained from local and overseas suppliers.

#### **1.1 Composition of financial statements**

The financial statements are drawn up in Naira, the functional currency of Nigerian Enamelware Plc, in accordance with International Financial Reporting Standards (IFRS).

The financial statements comprise

- ❖ 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
- ❖ Other non-IFRS Statements

#### **1.2 Financial period**

These financial statements cover the financial year ended 30 April, 2024, with comparative amounts for the financial year ended 30 April, 2023.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **2 Significant accounting policies**

#### **2.1 Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs)

#### **2.2 Basis of preparation**

The financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for the assets. The principal accounting policies adopted are set out below.

Judgements made by management in the application of IFRSs that have significant effect on the financial statements and estimates with a significant risk of material adjustment are discussed in note 3.

#### **2.3 Revenue Recognition**

Revenue is generated from the sale of enamelware products only. Revenue is measured at the fair value of the consideration received or receivable and represents amount received or receivable for goods and services provided in the normal course of business.

##### **2.3.1 Revenue from sale of goods**

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- ❖ The Company has transferred to the buyer the significant risks and rewards of ownership of the goods,
- ❖ The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- ❖ The amount of revenue can be measured reliably;
- ❖ It is probable that the economic benefits associated with the transaction can be measured reliably.

##### **2.3.2 Interest Income**

Interest income from financial assets is recognised when it is probable that the economic benefits will flow to the Company and the amount can be reliably measured.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **2.3.3 Dividend Income**

Dividend income from investments is recognised when the shareholder's right to receive payment has been established provided that it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably.

### **2.4 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 relating to transactions with other components of the Company) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. All operating segments are reviewed periodically by the Companies Board of Directors (BOD) to make decisions and assess its performance. The Company's primary format for segment reporting is based on business segments. The Company has three major business segments: Sale of Enamelware, sale of plastic and sale of Galvanised bucket.

Revenue and cost represent operating revenues and expenses respectively that are directly attributable to each business segment, The Company's business segments are presented byline of business that are subject to similar risks and returns. All Company's revenue is derived from Nigeria.

### **2.5 Foreign currency transactions**

The financial statements of Nigerian Enamelware are presented in Naira, which is the Company's functional currency. In preparing the financial statements, transactions in currencies other than the Company's functional currency (foreign currencies) are recorded at the rates of exchange prevailing on the dates of the transactions.

Monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing at each reporting date. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined.

Any resulting exchange differences are included in administration expenses in the statement of profit or loss, except from differences on available-for-sale non-monetary financial assets, which are included in the available-for-sale reserve in other comprehensive income. Non-monetary items of historic cost, that are denominated in foreign currency, are translated at the date of original transaction, and are not re-translated.

Exchange differences arising on the settlement of monetary items are included in profit or loss for the year.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **2.6 Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

#### **2.6.1 Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit or loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting date.

#### **2.6.2 Deferred tax**

Deferred tax is recognised on temporary 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 is accounted for using the balance sheet liability method.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognized if the temporary difference arises from the initial recognition of 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 is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset.

**NOTES TO THE FINANCIAL STATEMENTS**

**2.7 Earnings per share (EPS)**

Earnings per share are based on the profit after taxation and weighted average number of ordinary shares outstanding at the end of each financial year. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, adjusted for own shares held, for the effect of all dilutive potential ordinary shares which comprises convertible notes and share options granted to employees.

**2.8 Employee benefits**

**2.8.1 Defined contribution plans**

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contribution into a separate entity and has 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 related services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or reduction in future payment is available. The Company make provisions for retirement benefits in accordance with the Pension Reform Act 2004 as amended. Employer and employees contribute 10% and 8% respectively of basic salary, transport and housing allowances for each employee. Employees' contributions are deducted from payroll while employer's contributions are charged to profit or loss.

**2.8.2 Defined benefit scheme**

For defined retirement benefit plans, the Company also makes provision for gratuity which is payable yearly based on the practice in the aluminium industry. Obligation on gratuity to employees is accrued from beginning of every year with payments made yearly to employees. Gratuity is carried as a current liability as it is paid yearly.

**2.8.3 Other employee benefits**

Other short and long term employee benefits, are recognised as an expense over the period in which they accrue.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **2.9 Inventories**

Inventories comprise goods held in the ordinary course of business; materials held in the process of production for such sale and in the form of materials or supplies to be consumed in the production process or in the rendering of services. These are valued at the lower of cost and net realisable value. Costs include purchase cost, conversion cost (materials, labour and overheads) and other costs incurred in bringing the inventories to their present location and condition.

Inventories are valued using the weighted average method. The amount of any written down value of inventory to net realisable value and all losses of inventory is recognised as an expense in the period the write down or loss occurs.

### **2.10 Property plant and equipment**

Items of property, plant and equipment are stated at cost or deemed cost less accumulated depreciation and any impairment losses. The cost of self-constructed assets includes the costs of materials and direct labour. Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Freehold land is not depreciated. Depreciation is recognised so as to write off the cost or valuation of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.



**NOTES TO THE FINANCIAL STATEMENTS**

The estimated useful lives for the current and comparative periods are as follows:

|                         | <b>Useful Life (years)</b> |
|-------------------------|----------------------------|
| Plant and machinery     | 20 years                   |
| Furniture and equipment | 10 years                   |
| Motor vehicles          | 3 years                    |

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

**2.11 Intangible assets****2.11.1 Intangible assets acquired separately**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

**2.11.2 Internally-generated intangible assets-Research and development expenditure**

- ❖ **Research expenditure**  
Expenditure on research activities is recognised as an expense in the period in which it is incurred.
- ❖ **Development expenditure**  
An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised when all of the following have been demonstrated:
  - a. the technical feasibility of completing the intangible asset so that it will be available for use or sale;
  - b. the intention to complete the intangible asset and use or sell it;
  - c. the ability to use or sell the intangible asset;
  - d. how the intangible asset will generate probable future economic benefits;
  - e. the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

## **NOTES TO THE FINANCIAL STATEMENTS**

- f. the ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognised, development expenditure is recognised in profit or loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

### **2.11.3 De-recognition of intangible assets**

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

### **2.12 Impairment of tangible and intangible assets excluding goodwill**

At each balance sheet date, the Company reviews the carrying amount of its tangible and intangible assets 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). 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.

Recoverable amount is the higher of fair value less costs to sell and value in use. 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 for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset or cash generating unit is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a re-valued amount, in which case the impairment loss is treated as a revaluation decrease.

## **NOTES TO THE FINANCIAL STATEMENTS**

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a re-valued amount, in which case the reversal of the impairment loss is treated as a valuation increase.

### **2.13 Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as provisions is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### **2.14 Non-current assets held for sale and discontinued operations**

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use.

This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

### **2.15 Financial Instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value.

Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition, except for transaction costs relating to financial assets or financial liabilities at fair value through profit or loss, which are recognised immediately in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS****2.16 Financial assets**

Financial assets are classified into: (a) loans and receivables (b) held-to-maturity investments (c) Available-for-sale and (d) financial assets at fair value through profit or loss. Financial assets are subsequently measured based on their nature and purpose as determined at initial recognition. The company does not have financial assets classified as held-to-maturity, available-for-sale and at fair value through profit or loss.

**❖ Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables include (trade and other receivables and cash and bank balances are subsequently measured at amortised cost using the effective interest method, less any impairment.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of EIR. The EIR amortization is included in finance income in the income statement. The losses arising from impairment are recognized in the income statement in finance costs. Interest income is recognized by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

**❖ Cash and cash equivalents**

Cash and cash equivalents are comprised of cash in hand and highly liquid short-term investments that are easily convertible into known amounts of cash and are subject to insignificant risks of changes in value.

**2.16.1 Impairment of financial assets**

Financial assets, other than those at Fair value through Profit or Loss (FVTPL) are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cashflows of the investment have been affected.

**Available for sale assets**

For available-for-sale investments, a significant or prolonged decline in the fair value below its cost is considered to be objective evidence of impairment. Impairment losses are recognised in the profit or loss for equity investments and are not subsequently reversed through the profit or loss. Cumulative gains or losses previously recognised in other comprehensive income are reclassified to profit or loss in the period. Any increase in fair value subsequent to an impairment loss is recognised in other comprehensive income and accumulated under the heading of investments revaluation reserve.

For available-for-sale debt securities, impairment losses are subsequently reversed through profit or loss if an increase in the fair value of the investment can be objectively related to an event occurring after the recognition of the impairment loss.

**NOTES TO THE FINANCIAL STATEMENTS****Loans and receivables**

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying value and the present value of estimated future cash flows, discounted at the financial asset's original effective rate. If, in a subsequent period, the amount of the impairment loss decreases as a result of an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset, such impairment loss will not be reversed in subsequent periods.

**Trade and other receivables**

Trade receivables do not carry any interest and are stated at their nominal values as reduced by appropriate allowance for estimated irrecoverable amounts. Estimated irrecoverable amounts are based on the ageing of the receivable balances and historical experience individual trade receivables are written off when management deems them not to be collectible.

**2.16.2 De-recognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when the Company transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. 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 de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

## **NOTES TO THE FINANCIAL STATEMENTS**

On de-recognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer.

The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

### **2.17 Financial liabilities**

The Company does not have financial liabilities classified at fair value through profit or loss.

Other financial liabilities (including borrowings and trade and other payables) are initially measured at fair value plus transaction costs that are directly attributable to the acquisition of the financial liability and subsequently measured at amortised cost using the effective interest method.

#### **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 net carrying amount on initial recognition.

#### **Trade and other payables**

Trade and other payables are initially measured at fair value, and are subsequently measured at amortised cost using effective interest method.

#### **Borrowings**

Financial liabilities, such as bond loans and other loans from credit institutions are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, they are stated at amortised cost with any difference between cost and redemption value being recognised in the profit or loss over the period of the borrowings on an effective interest basis.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **2.17.1 De-recognition of financial liabilities**

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

### **2.18 Dividends**

Final dividends are recognized as a liability in the year in which they are approved by the Company in the general meeting. Interim dividends are recognized when they are paid.

### **2.19 Leasing**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

#### **The Company as lessor**

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Company's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

#### **The Company as lessee**

Assets held under finance leases are recognised as assets of the Company at their fair value or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

## **NOTES TO THE FINANCIAL STATEMENTS**

In the event that lease incentives are received to enter into operating leases, such incentives are recognized as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

### **3 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Company's accounting policies, described in note 3, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

#### **3.1 Critical judgements in applying accounting policies**

The following are the critical judgements, apart from those involving estimations (see note 4.2 below), that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

##### **3.1.1 Revenue recognition**

Revenue is generated from the sale of enamelware, plastic products and galvanised bucket. Revenue is measured at the fair value of the consideration received or receivable and represents amount received or receivable for goods and services provided in the normal course of business.

##### **3.1.2 Write down of inventories to net realisable value**

There was no write down of inventories to net realisable value during the year.

#### **3.2 Key sources of estimation uncertainty**

The following are the key assumptions concerning the future, and other key sources of estimation at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



**NOTES TO THE FINANCIAL STATEMENTS**

**3.2.1 Useful life of property, plant and equipment**

|                        | <b>Useful Life (years)</b> |
|------------------------|----------------------------|
| Plant and Machinery    | 20 years                   |
| Furniture and Fittings | 10 years                   |
| Motor Vehicles         | 3 years                    |

**3.2.2 Allowance for doubtful debts/receivables**

Impairment assessment of receivables is done continuously in order to reduce the Company's financial exposure to any losses on bad debts. An allowance is established to reduce Company's net accounts receivable and profit is decreased by the amount of losses expected to occur.

**3.2.3 Impairment of finance assets**

There was no impairment of financial assets during the year.

# NIGERIAN ENAMELWARE PLC

## Financial Statements

For the year ended 30 April, 2024

### NOTES TO THE FINANCIAL STATEMENTS

#### 4 Revenue

Revenue for goods supplied and services rendered is arrived at after deducting trade discounts.

|                        | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|------------------------|---------------------------|---------------------------|
| Revenue within Nigeria | <u>718,353</u>            | <u>227,301</u>            |
|                        | <u><b>718,353</b></u>     | <u><b>227,301</b></u>     |

#### 5 Segment Reporting

##### 5.1 Products and services from which reportable segments derive their revenues

Information reported to the Company's Board of Directors for the purposes of resources allocation and assessment of segment performance is focused on the category of products for each type of activity. The principal categories are **Enamelwares** in the current year. The entity's reportable segments under IFRS 8 are therefore as follows:

##### 5.2 Segment Revenue and Results

|                           | 30 April 2024               |                           |                          |
|---------------------------|-----------------------------|---------------------------|--------------------------|
|                           | Segment<br>Revenue<br>N'000 | Cost<br>of sales<br>N'000 | Gross<br>Profit<br>N'000 |
| Enamelware                | <u>718,353</u>              | <u>(530,646)</u>          | <u>187,707</u>           |
|                           | <u><b>718,353</b></u>       | <u><b>(530,646)</b></u>   | <u><b>187,707</b></u>    |
| <b>Operating expenses</b> |                             |                           | <u>(100,753)</u>         |
| <b>Operating Profit</b>   |                             |                           | 86,954                   |
| Other Income (Note 5.3.1) |                             |                           | 9,438                    |
| <b>Loss before tax</b>    |                             |                           | <u><b>96,392</b></u>     |
| <b>5.3 Other Income</b>   |                             |                           |                          |
| Scrap sales               |                             |                           | 6,771                    |
| Interest Income           |                             |                           | <u>2,667</u>             |
|                           |                             |                           | <u><b>9,438</b></u>      |

**NIGERIAN ENAMELWARE PLC****Financial Statements****For the year ended 30 April, 2024****NOTES TO THE FINANCIAL STATEMENTS****5.2 Segment Revenue and Results**

|                           | <b>30 April 2023</b>                 |                                    |                                   |
|---------------------------|--------------------------------------|------------------------------------|-----------------------------------|
|                           | <b>Segment<br/>Revenue<br/>N'000</b> | <b>Cost<br/>of sales<br/>N'000</b> | <b>Gross<br/>Profit<br/>N'000</b> |
| <b>Enamelware</b>         | 227,301                              | (254,491)                          | (27,190)                          |
|                           | <b>227,301</b>                       | <b>(254,491)</b>                   | <b>(27,190)</b>                   |
| <b>Operating expenses</b> |                                      |                                    | (107,723)                         |
| Operating loss            |                                      |                                    | (134,913)                         |
| <b>Other Income</b>       |                                      |                                    | 2,706,265                         |
| <b>Profit before tax</b>  |                                      |                                    | <b>2,571,352</b>                  |

**5.3 Other Income**

|                              |                  |
|------------------------------|------------------|
| Profit from sale of assets   | 2,651,167        |
| Scrap sales                  | 49,664           |
| Provision no longer required | 5,433            |
|                              | <b>2,706,264</b> |

The accounting policies of the reportable segments are the same as the Company's accounting policies described in note 3. Segment profit represents the gross profit earned by each segment without allocation of general operating expenses, other gains and losses recognised on investment income, other gains and losses as well as finance costs.

This is the measure reported to the Board of Directors for the purpose of resource allocation and assessment of segment performance.

**5.4 Geographical information**

The company operates in one geographical area - Nigeria.

**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****NOTES TO THE FINANCIAL STATEMENTS**

|  | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--|------------------------------------|------------------------------------|
| <b>6a Cost of sales</b>                |                                    |                                    |
| Material consumed                      | 252,910                            | 52,250                             |
| Direct wages                           | 83,378                             | 69,978                             |
| Depreciation                           | 40,930                             | 51,659                             |
| Other production overheads             | 153,427                            | 80,604                             |
|  | <u>530,646</u>                     | <u>254,491</u>                     |
| <b>6b Administrative expenses</b>      |                                    |                                    |
| Directors' fees                        | 4,300                              | 4,200                              |
| Directors' other Emoluments            | 18,000                             | 13,700                             |
| Staff cost (Note 6b.1)                 | 13,701                             | 23,705                             |
| Pension- Employer's contribution       | 3,054                              | 2,857                              |
| Provision for Staff gratuity           | 4,386                              | 4,161                              |
| Transport & travelling expenses        | 2,158                              | 2,581                              |
| Stationery and office supplies         | 393                                | 677                                |
| Motor running expenses                 | 240                                | 139                                |
| Subscriptions & Dues                   | 4,262                              | 254                                |
| AGM and EGM Expenses                   | 5,481                              | 8,920                              |
| Legal and Regulatory expenses          | 8,678                              | 12,489                             |
| General expenses                       | 5,297                              | 4,909                              |
| Bank commission and charges            | 302                                | 132                                |
| Audit fee                              | 7,500                              | 6,000                              |
| Rent & rate                            | 23,000                             | 23,000                             |
|  | <u>100,753</u>                     | <u>107,723</u>                     |
| <b>6c Provision for doubtful debts</b> | <b>2,661,146</b>                   | <b>-</b>                           |
| <b>7 Staff cost</b>                    |                                    |                                    |
| Salaries- Local                        | 7,696                              | 6,867                              |
| Expatriate Salaries                    | 6,005                              | 16,838                             |
|  | <u>13,701</u>                      | <u>23,705</u>                      |

**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****NOTES TO THE FINANCIAL STATEMENTS**

|   | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|---|------------------------------------|------------------------------------|
| <b>8 Taxation</b>                                   |                                    |                                    |
| <b>8.1 Income tax recognised in profit or loss</b>  |                                    |                                    |
| Current tax expense in respect of the current year: |                                    |                                    |
| Company Income Tax                                  | <b>42,068</b>                      | 655,494                            |
| Capital gains tax                                   | -                                  | 248,357                            |
| Under provision - prior years                       | -                                  | 112,628                            |
|   | <b>42,068</b>                      | 1,016,479                          |
| Deferred tax expense/(written back)                 | <b>(9,024)</b>                     | (131,185)                          |
| Tax expense per profit or loss statement            | <b>33,044</b>                      | 885,294                            |

Corporation tax is calculated at 30 per cent (2022: 30 per cent) of the estimated taxable profit for the year. The charge for taxation in these financial statements is based on the provisions of the Companies Income Tax Act, 2020.

The charge for education tax of 3 per cent (2023: 2.5 per cent) is based on the provisions of the Finance Act, 2023.

**NIGERIAN ENAMELWARE PLC****Financial Statements****For the year ended 30 April, 2024****NOTES TO THE FINANCIAL STATEMENTS**

|  | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|--|---------------------------|---------------------------|
| <b>8.2 Taxation</b>  |                           |                           |
| Reconciliation of income tax expense for the year to the accounting Profit as per profit or loss:                                  |                           |                           |
| Profit /(loss) before tax  | (2,564,754)               | 2,571,351                 |
| Tax at the statutory corporation tax rate of 30%   | (769,426)                 | 771,405                   |
| Education tax at 3% of assessable profit   | 4,120                     | 51,928                    |
| Police Trust Fund  | 6                         | 129                       |
| Effect of income that is exempt from taxation  | 798,344                   | 15,498                    |
| Effect of expenses that are not deductible in determining taxable profit   | 12,279                    | (795,350)                 |
| Effect of concessions (research and development and other allowances)  |                           |                           |
| Effect of balancing charge on assets disposed  | -                         | 906,000                   |
| Effect of unused tax losses and tax offsets not recognised as deferred tax assets  | (3,255)                   | (19,695)                  |
| Effect of previously unrecognised and unused tax losses and deductible Temporary differences now recognised as deferred tax assets | -                         | (274,420)                 |
| Effect on deferred tax balances due to the change in income tax rate   | (9,024)                   | (131,185)                 |
| Effect of capital gains tax  | -                         | -                         |
| Adjustments in the current year for current tax of prior years   | -                         | 248,357                   |
| Effect of minimum tax  | -                         | 112,628                   |
| Other (describe)   | -                         | -                         |
| <b>Income tax (benefit) / expense recognised in profit or loss for continuing operations.</b>                                      | <b>33,044</b>             | <b>885,294</b>            |
| <b>8.3 Current tax liabilities</b>   |                           |                           |
| At beginning   | 863,282                   | 98,286                    |
| Charge for the year  | 42,068                    | 768,123                   |
|  | 905,350                   | 866,409                   |
| Payments during the year   | (36,891)                  | (3,127)                   |
|  | 868,459                   | 863,282                   |
| Capital Gains tax  | 248,357                   | 248,357                   |
| At end   | 1,116,816                 | 1,111,639                 |

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 8.4 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the Company and movements thereon during the current and prior reporting periods.

|  | <b>AT 30 APRIL 2024</b>                                |  |                         |                             |                        |
|--|--|--|-------------------------|-----------------------------|------------------------|
|  | <b>Property,<br/>plant and<br/>equipment<br/>N'000</b> | <b>Foreign<br/>exchange<br/>difference<br/>N'000</b> | <b>Losses<br/>N'000</b> | <b>Provisions<br/>N'000</b> | <b>Total<br/>N'000</b> |
| <b>At 1 May 2023</b>                           | <b>97,200</b>  | -  | -                       | -                           | <b>97,200</b>          |
| Charge to profit or loss                       | (9,024)  | -  | -                       | -                           | (9,024)                |
| Charged to other comprehensive income          | -  | -  | -                       | -                           | -                      |
| Charged directly to equity                     | -  | -  | -                       | -                           | -                      |
| Reclassification                               | -  | -  | -                       | -                           | -                      |
| Other(describe)                                | -  | -  | -                       | -                           | -                      |
|  | <hr/>  |  |                         |                             |                        |
| <b>At 30 April 2024</b>                        | <b>88,176</b>  | -  | -                       | -                           | <b>88,176</b>          |
|  | <hr/> <hr/>  |  |                         |                             |                        |
|  | <b>AT 30 APRIL 2023</b>                                |  |                         |                             |                        |
| <b>At 1 May 2022</b>                           | <b>228,385</b>   | -  | -                       | -                           | <b>228,385</b>         |
| Charged to profit or loss                      | (131,185)  | -  | -                       | -                           | (131,185)              |
| Charged to other comprehensive income          | -  | -  | -                       | -                           | -                      |
| Charged directly to equity                     | -  | -  | -                       | -                           | -                      |
| Reclassification from equity to profit or loss | -  | -  | -                       | -                           | -                      |
| Other (describe)                               | -  | -  | -                       | -                           | -                      |
|  | <hr/>  |  |                         |                             |                        |
| <b>At 30 April 2023</b>                        | <b>97,200</b>  | -  | -                       | -                           | <b>97,200</b>          |
|  | <hr/> <hr/>  |  |                         |                             |                        |

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) after offset presented in the statement of financial position:

|                          | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--------------------------|------------------------------------|------------------------------------|
| Deferred tax liabilities | 97,200                             | 228,385                            |
| Charge in the year       | (9,024)                            | (131,185)                          |
|                          | <hr/>                              |                                    |
|                          | <b>88,176</b>                      | <b>97,200</b>                      |
|                          | <hr/> <hr/>                        |                                    |

**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****NOTES TO THE FINANCIAL STATEMENTS**

|  | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--|------------------------------------|------------------------------------|
| <b>9 Profit / (Loss) for the year</b>                            |                                    |                                    |
| Profit / (Loss) for the year has been arrived at after charging: |                                    |                                    |
| Depreciation of property, plant and equipment                    | <b>40,930</b>                      | 51,659                             |
| Employee benefits expense  | <b>104,519</b>                     | 100,701                            |
| Audit fees   | <b>7,500</b>                       | 6,000                              |
| Directors' emoluments  | <b>22,300</b>                      | 17,900                             |

**10 Earnings per share**

Earnings per share are calculated on the basis of profit after taxation and the number of issued and fully paid ordinary shares of each financial year.

|  |                |       |
|--|----------------|-------|
| <b>Basic/diluted earnings per share (kobo)</b> | <b>(3,417)</b> | 2,218 |
|--|----------------|-------|

**10.1 Basic/diluted earnings per share**

The earnings and weighted average number of ordinary shares used in the calculation of basic and diluted earnings per share are:

|   |                    |                  |
|---|--------------------|------------------|
| <b>Earnings from continuing operations</b>                        |                    |                  |
| (Loss)/ Profit for the year attributable to owners of the Company | <b>(2,597,798)</b> | <b>1,686,057</b> |

**Number of shares**

Number of ordinary shares for the purposes of basic and diluted earnings per share

|  |                |        |
|--|----------------|--------|
|  | <b>76,032</b>  | 76,032 |
| (Loss)/ Earnings per share(kobo)-basic and diluted | <b>(3,417)</b> | 2,218  |

The denominators for the purposes of calculating both basic and diluted earnings per share is based on issued and paid ordinary shares of 50 kobo each.

**10.2 Impact of changes in accounting policies**

There were no changes in the Company's accounting policies during the year that impacted earnings per share.



# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 11 Property, plant and equipment

|                                  | Plant and<br>machinery<br>N'000 | Furniture<br>and<br>equipment<br>N'000 | Motor<br>vehicles<br>N'000 | Total<br>N'000        |
|----------------------------------|---------------------------------|--|----------------------------|-----------------------|
| <b>Cost/Valuation</b>            |                                 |  |                            |                       |
| <b>At 1 May, 2023</b>            | 818,602                         | 667                                    | 1,169                      | 820,438               |
| <b>Additions during the year</b> | -                               | -                                      | -                          | -                     |
| <b>Disposals</b>                 | -                               | -                                      | -                          | -                     |
| <b>At 30 April, 2024</b>         | <u><u>818,602</u></u>           | <u><u>667</u></u>                      | <u><u>1,169</u></u>        | <u><u>820,438</u></u> |
| <b>Accumulated depreciation</b>  |                                 |  |                            |                       |
| <b>At 1 May, 2023</b>            | 462,050                         | 667                                    | 1,169                      | 463,886               |
| Charge for the year              | 40,930                          | -                                      | -                          | 40,930                |
| Disposals                        | -                               | -                                      | -                          | -                     |
| <b>At 30 April, 2024</b>         | <u>502,980</u>                  | <u>667</u>                             | <u>1,169</u>               | <u>504,816</u>        |
| <b>Carrying amount</b>           |                                 |  |                            |                       |
| <b>At 30 April, 2024</b>         | <u><u>315,622</u></u>           | <u><u>-</u></u>                        | <u><u>-</u></u>            | <u><u>315,622</u></u> |
| <b>At 30 April, 2023</b>         | <u><u>356,552</u></u>           | <u><u>-</u></u>                        | <u><u>-</u></u>            | <u><u>356,552</u></u> |

#### 11.1 Impairment losses recognised in the year

There were no impairment losses recognized during the year (30/4/2023: Nil).

#### 11.2 Contractual commitments

At 30 April, 2024 the Company has no contractual commitments for the acquisition of property, plant and equipment (30/4/2023: Nil)

|   | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|---|---------------------------|---------------------------|
| 12 Inventories                                  |                           |                           |
| Raw materials (Note 12.1)                       | 317,151                   | 69,163                    |
| Work in progress                                | 50,422                    | 17,590                    |
| Finished goods                                  | <u>29,752</u>             | <u>89,835</u>             |
|   | 397,325                   | 176,588                   |
| <b>Less: Allowance for obsolete inventories</b> | <u>(14,709)</u>           | <u>(14,709)</u>           |
|   | <u>382,616</u>            | <u>161,879</u>            |
| Machinery Spare parts                           | -                         | 402                       |
|   | <u><u>382,616</u></u>     | <u><u>162,281</u></u>     |

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

|             | 30 April<br>2024<br>N'000  | 30 April<br>2023<br>N'000 |
|-------------|--|---------------------------|
| 12.1        | The cost of inventories recognised as an expense during the year in respect of continuing operations is Nil (2023 - Nil ). |                           |
| 12.2        | No inventory was pledged as security for liabilities.  |                           |
| <b>13</b>   | <b>Trade and other receivables</b>   |                           |
|             | <i>Trade receivables:</i>  |                           |
| 13.1        | Receivables from related parties (Note 21.3)   |                           |
|             | WEMPCO Group   | 743,682                   |
|             | Other Former Related Companies   | 2,662,327                 |
|             | <u>3,817,721</u>   | <u>3,406,009</u>          |
|             | <b>Less:</b> Allowance for impairment loss   |                           |
|             | - on related parties (Note 21.3)   | -                         |
|             | <u>(2,661,146)</u>   | <u>-</u>                  |
|             | <u>1,156,575</u>   | <u>3,406,009</u>          |
| <b>13.2</b> | <b>Other receivables:</b>  |                           |
|             | Trade receivables from third parties   | 36,218                    |
|             | <b>Less:</b> Allowance for impairment loss - on third parties  | (6,897)                   |
|             | <u>8,987</u>   | <u>29,321</u>             |
|             | Staff debtors  | 681                       |
|             | Prepayments  | 126,831                   |
|             | <u>208,198</u>   | <u>156,833</u>            |
|             | <u>218,725</u>   | <u>156,833</u>            |
|             | <u>1,375,300</u>   | <u>3,562,842</u>          |
|             | <u>1,375,300</u>   | <u>3,562,842</u>          |

The directors consider that the carrying amount of trade and other receivables is approximately equal to their fair value.

### **14 Trade and other receivables (continued)**

|      |  |              |
|------|--|--------------|
| 14.1 | Movement in the allowance for doubtful debts |              |
|      | Balance at the beginning of the period       | 6,897        |
|      | Additional provision for trade receivables   | -            |
|      | <u>2,661,146</u>                             | <u>-</u>     |
|      | <u>2,668,044</u>                             | <u>6,897</u> |

In determining the recoverability of a trade receivable the Company considers any change in the credit quality of the trade receivable from the date credit was granted up to the reporting date.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 14.2 Age of receivables past due but not impaired

|  | <b>30 April 2024</b>   |                          |                           |                  |
|--|------------------------|--------------------------|---------------------------|------------------|
|  | 0-180<br>days<br>N'000 | 181-<br>365days<br>N'000 | 365 and<br>above<br>N'000 | Total<br>N'000   |
| Trade receivables from third parties         | 15,885                 | -                        | -                         | 15,885           |
| Trade receivables from WEMPCO Group          | 1,156,575              | -                        | -                         | 1,156,575        |
| Trade receivables from other related parties | -                      | -                        | 2,661,146                 | 2,661,146        |
|  | <b>1,172,459</b>       | -                        | <b>2,661,146</b>          | <b>3,833,605</b> |

|  | <b>30 April 2023</b>   |                          |                           |                  |
|--|------------------------|--------------------------|---------------------------|------------------|
|  | 0-180<br>days<br>N'000 | 181-<br>365days<br>N'000 | 365 and<br>above<br>N'000 | Total<br>N'000   |
| Trade receivables from third parties   | 36,218                 | -                        | -                         | 36,218           |
| Trade receivables from WEMPCO Group    | 743,682                | -                        | -                         | 743,682          |
| Trade receivables from related parties | -                      | -                        | 3,108,837                 | 3,197,832        |
|  | <b>779,900</b>         | -                        | <b>3,108,837</b>          | <b>3,977,732</b> |

#### Age of receivables past due and impaired

|  | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--|------------------------------------|------------------------------------|
| Trade receivables from third parties   | <b>6,898</b>                       | 6,897                              |
| Trade receivables from related parties | <b>2,661,146</b>                   | -                                  |
|  | <b>2,668,044</b>                   | 6,897                              |

#### 15 Bank balances

|  |                |           |
|--|----------------|-----------|
|  | <b>429,197</b> | 1,419,967 |
|  | <b>429,197</b> | 1,419,967 |

#### 16 Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, short term investments with an original maturity of three months or less, net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the statement of financial position as follows:

|                                  |                          |                            |
|----------------------------------|--------------------------|----------------------------|
|                                  | <b>N'000<br/>429,197</b> | <b>N'000<br/>1,419,967</b> |
| <b>Cash and cash equivalents</b> | <b>429,197</b>           | 1,419,967                  |

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

|  | 30 April           | 30 April         |
|--|--------------------|------------------|
| 17 Share Capital - Authorised , Issued and fully paid:<br>76,032,000 ordinary shares of 50k each   | 38,016             | 38,016           |
|  | 38,016             | 38,016           |
| <b>18 Other Reserves</b>   |                    |                  |
| Unclaimed Dividends Refunded by Registrars   |                    |                  |
| <b>As at 1st May</b>   | <b>38,340</b>      | <b>38,340</b>    |
| <b>Addition in the year (I. Feng)</b>  | <b>22,746</b>      | <b>-</b>         |
|  | <b>61,086</b>      | <b>38,340</b>    |
| Other reserves represent 90% of total unclaimed dividends over 12 years old refunded by the Registrars in 2015,2022 and write back of I.Feng unclaimed dividend for investment in interest yielding securities in accordance with SEC regulations. |                    |                  |
| <b>19 Retained earnings</b>  |                    |                  |
| At beginning   | 1,754,446          | 68,389           |
| (Loss)/ Profit attributable to owners of the Company   | <b>(2,597,798)</b> | <b>1,686,057</b> |
| <b>At end</b>  | <b>(843,352)</b>   | <b>1,754,446</b> |
| <b>20 Trade and other payables</b>   |                    |                  |
| 20.1 Trade Payables to related parties (Note 21.3)   | <b>1,436,189</b>   | <b>1,387,819</b> |
| 20.2 Other payables to third parties:  |                    |                  |
| Trade payables   | 203,527            | 206,099          |
| VAT payable  | 256,886            | 270,833          |
| Provisions for gratuities and other expenses   | 36,641             | 231,403          |
| Accrued co-operative contribution  | 3,447              | 3,105            |
| Accrued employee benefits  | 23,464             | 72,399           |
| Accrued staff pension deductions   | 73,812             | 77,045           |
| Accrued trustfund deductions   | 4,223              | 8,322            |
| Withholding tax payable  | 3,803              | 3,826            |
| Refundable Deposits  | -                  | 200,000          |
| Other Creditors  | -                  | 1,150            |
| Sub-Total  | <b>605,803</b>     | <b>1,074,183</b> |
|  | <b>2,041,993</b>   | <b>2,462,002</b> |

Trade creditors and other payables principally comprise amounts outstanding for trade purchases and ongoing costs. The average credit period taken for trade purchases is 30 days.

The directors consider that the carrying amount of trade and other payables approximate to their fair value.

**NOTES TO THE FINANCIAL STATEMENTS****21 Related party information**

The following details of relationship, details of transactions and outstanding balances between the Company and its related parties during the year are disclosed below:

**21.1 Related parties to the Company**

| <b>Entities</b>            | <b>Relationship</b>                                   | <b>Nature of</b> |
|----------------------------|---|------------------|
| I. Feng Company Limited    | Parent Company with Ownership of 60% of share capital | None             |
| Lagos Oriental Hotel Ltd   | Fellow subsidiary                                     | Expenses         |
| Omo Wood Products Co. Ltd  | Fellow subsidiary                                     | Supply           |
| Wempco Steel Mills Co. Ltd | Fellow subsidiary                                     | Financial        |

The ultimate controlling party of the entity is I-Feng Company Limited.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### 21.2 Related Party trade transactions

The company entered into transactions with its related parties during the year and transactions conducted resulted to the balances analysed below:

|  | Sales of goods and services |           | Purchase of goods and services |           |
|--|-----------------------------|-----------|--------------------------------|-----------|
|  | 30/4/2024                   | 30/4/2023 | 30/4/2024                      | 30/4/2023 |
|  | N'000                       | N'000     | N'000                          | N'000     |
| Wempco Steel Mills Co.Ltd              | -                           | -         | -                              | -         |
| Omo Wood Products Co. Ltd              | -                           | -         | -                              | 128       |
| Western Metal Products Company Limited | -                           | 1,800,000 | -                              | -         |
|  |                             | -         | -                              | -         |

### 21.3 Analysis of the outstanding balances at the reporting date:

|  | Due from related parties |                  | Due to related parties |                  |
|--|--------------------------|------------------|------------------------|------------------|
|  | 30/4/2024                | 30/4/2023        | 30/4/2024              | 30/4/2023        |
|  | N'000                    | N'000            | N'000                  | N'000            |
| I.Feng Company Limited                             | -                        | -                | -                      | 214,761          |
| <b>WPEMCO GROUP</b>                                |                          |                  |                        |                  |
| Western Metal Products Company Limited             | 851,358                  | 266,656          | 611,173                | -                |
| Procelainware Industries Ltd                       | 41,414                   | 1,169,533        | 41,414                 | 1,169,533        |
| Omo Wood Products Co. Ltd                          | 136,190                  | -                | 5,414                  | 3,525            |
| Lagos Oriental Hotel                               | 12,242                   | -                | 12,242                 | -                |
| Western Steel Mills Co. Limited                    | 115,371                  | -                | 73,438                 | -                |
| <b>Sub total</b>                                   | <b>1,156,575</b>         | <b>1,436,189</b> | <b>743,682</b>         | <b>1,173,058</b> |
| <b>Other former related companies</b>              |                          |                  |                        |                  |
| Universal Nigeria Industries Co. Ltd - Advance     | 713,489                  | -                | 713,489                | -                |
| Universal Nigeria Industries Co. Ltd - Current A/C | 1,981,610                | -                | 1,979,610              | -                |
| Ken Feraro Limited                                 | 27,123                   | -                | 27,123                 | -                |
| United Rolling Mills Limited                       | 190,565                  | -                | 190,565                | -                |
| Western Steel Mills Co. Ltd                        | 71,951                   | -                | 75,600                 | -                |
| Modern Steel Mills Co. Ltd                         | (535,505)                | -                | (535,505)              | -                |
| Wiseway Agro Products Co. Ltd                      | 95,649                   | -                | 95,649                 | -                |
| Prime Nigeria Tiles Co Ltd                         | 88,570                   | -                | 88,570                 | -                |
| NFE Industrial Company Limited                     | 425                      | -                | 425                    | -                |
| Others   | 27,269                   | -                | 26,800                 | -                |
| <b>Sub total</b>                                   | <b>2,661,146</b>         | <b>-</b>         | <b>2,662,327</b>       | <b>-</b>         |
| <b>Grand Total</b>                                 | <b>3,817,721</b>         | <b>1,436,189</b> | <b>3,406,009</b>       | <b>1,387,819</b> |
| Less: Allowance for doubtful receivables           | (2,661,146)              | -                |                        |                  |
|  | <b>1,156,575</b>         | <b>1,436,189</b> | <b>3,406,009</b>       | <b>1,387,819</b> |

Other former related companies are companies formerly classified as related companies by the Group but has been otherwise reclassified in the reorganisation of the Wempco group in 2023 financial year.

These former related companies have been dormant in the last 3 years or more.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 21.4 Remuneration of key management personnel

The remuneration of the directors, who are the key management personnel of the Company is set out below in aggregate for each of the categories specified in IAS 24 Related Party Disclosures.

|                          | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|--------------------------|------------------------------------|------------------------------------|
| Directors's Emoluments   | 22,300                             | 17,900                             |
| Post-employment benefit  | -                                  | -                                  |
| Other long-term benefits | -                                  | -                                  |
| Termination benefits     | -                                  | -                                  |
| Share-based payments     | -                                  | -                                  |
|                          | <u>22,300</u>                      | <u>17,900</u>                      |

There are no post-employment, termination, share based payments and other long term benefits for key management personnel during the period (2023: Nil)

### 22 Financial Instruments

#### 22.1 Capital risk management

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximising the return to stakeholders through the optimisation of equity. The Company's overall strategy remains unchanged.

The capital structure of the Company consists of net debt (borrowings offset by cash and bank balances) and equity attributable to equity holders of the Company, comprising issued capital, reserves and retained earnings.

The Company is not subject to any externally imposed capital requirements, The Company does not have long term debts in its books, all borrowings are current in nature and are principally for working capital management.

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 23 Financial Instruments (contd).

##### 23.1 Gearing ratio

The gearing ratio at the year-end is as follows:

|                          | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|--------------------------|---------------------------|---------------------------|
| Cash and bank balances   | <u>429,197</u>            | <u>1,419,967</u>          |
| Net debt                 | <u>(1,783,507)</u>        | <u>(10,798)</u>           |
| Equity (ii)              | <u>(744,250)</u>          | <u>1,830,802</u>          |
| <b>Debt equity ratio</b> | <u><b>2.40%</b></u>       | <u><b>-0.59%</b></u>      |

Debt is defined as both current and non-current borrowings.

Equity includes all capital and reserves of the Company that are managed as capital.

##### 23.2 Significant accounting policies

Details of the significant accounting policies and methods adopted (including the criteria for recognition, the basis of measurement and the bases for recognition of income and expenses) for each class of financial asset, financial liability and equity instrument are disclosed in note 2.

##### 23.3 Categories of financial instruments

The Company's financial assets and financial liabilities as at the reporting date is tabulated below:

|                                      | 30 April<br>2024<br>N'000 | 30 April<br>2023<br>N'000 |
|--------------------------------------|---------------------------|---------------------------|
| <b>Financial assets</b>              |                           |                           |
| <b><u>Loans and receivables:</u></b> |                           |                           |
| Trade and other receivables          | 1,375,300                 | 4,098,347                 |
| Cash and bank balances               | <u>429,197</u>            | <u>1,419,967</u>          |
|                                      | <u><b>1,804,497</b></u>   | <u><b>5,518,314</b></u>   |
| <b>Financial liabilities</b>         |                           |                           |
| <b><u>At amortised cost:</u></b>     |                           |                           |
| Trade and other payables             | 2,041,993                 | 2,997,506                 |
| Current tax liabilities              | <u>1,116,816</u>          | <u>1,111,639</u>          |
|                                      | <u><b>3,158,807</b></u>   | <u><b>4,109,145</b></u>   |



## **NOTES TO THE FINANCIAL STATEMENTS**

The Company's senior management oversees the management of risks to ensure that financial risks are identified, measured and managed in accordance with Company's policies for risk.

Risk management policies and systems are reviewed regularly to reflect the changes in market conditions and the Company's activities.

Value-at-Risk and sensitivity analysis provide the appropriate information to monitor the net underlying financial risks.

The Board of Directors reviews and agrees policies for managing each of these risks which are summarised below.

The Company does not trade in financial instruments, nor does it take on speculative or open positions through the use of derivatives.

### **23.4 Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.

Market risk affecting the entity are interest rate risk and foreign exchange currency risk.

The financial instruments held by the Company that are affected by market risk are principally the non-derivative financial instruments which include investment in equity, trade and other receivables, cash and cash equivalents and trade and other payables.

### **23.5 Interest rate risk management**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is not significant as it has no floating and fixed interest bearing financial liabilities outstanding at the reporting date.

**NOTES TO THE FINANCIAL STATEMENTS****23.6 Credit risk management**

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit evaluations are performed on all customers requiring credit although majority of the sales contracts are on cash basis. The Company's exposure and the credit ratings of its counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties.

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable and, where appropriate, credit guarantee insurance cover is purchased.

The Company has a significant credit risk of N3.2billion exposed to former related parties that have remained dormant for over 3years.

The carrying amount of financial assets represents the company's maximum exposure, which at the reporting date, was as follows:

|                                  | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
|----------------------------------|------------------------------------|------------------------------------|
| Cash and cash equivalents        | 429,197                            | 1,419,967                          |
| Trade and other receivables      | 1,172,459                          | 779,900                            |
| Dormant former related companies | 2,661,146                          | 3,108,837                          |
|                                  | <u>4,262,802</u>                   | <u>5,308,704</u>                   |

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 23.7 Collateral held as security and other credit enhancements

The carrying amount of financial assets recorded in the financial statements, which is net of impairment losses, represents the company's maximum exposure to credit risk as no collateral or other credit enhancements are held.

#### 23.8 Liquidity risk management

Liquidity risk is the risk that the Company is unable to meet its current and future cash flow obligations as and when they fall due, or can only do so at excessive cost.

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements.

|  | <b>2024</b>           | <b>2023</b>             |
|--|-----------------------|-------------------------|
|  | <b>=N=000</b>         | <b>=N=000</b>           |
| Receivables                                | <b>1,375,300</b>      | 4,098,347               |
| Payables                                   | <b>(3,158,807)</b>    | (4,109,145)             |
| Net Payables                               | <b>(1,783,507)</b>    | (10,798)                |
| <br>                                       |                       |                         |
| <b>Available Cash and Cash Equivalents</b> | <b><u>429,197</u></b> | <b><u>1,419,967</u></b> |

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### NOTES TO THE FINANCIAL STATEMENTS

#### 23.9 Maturity risk

The Company monitors its risk to a shortage of funds by maintaining a balance between continuity of funding and by continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and liabilities. To manage liquidity risk, bills of collection are used for trade purchases and most of the purchases are from related entities who can allow extended credit period if necessary. The following tables show the company's contractual maturities of financial liabilities:

|  | 30 April, 2024              |                                   |                                |                                |
|--|-----------------------------|-----------------------------------|--------------------------------|--------------------------------|
|  | Carrying<br>amount<br>N'000 | Contractual<br>cashflows<br>N'000 | Less than<br>one year<br>N'000 | More than<br>one year<br>N'000 |
| <b>Financial assets</b>                        |                             |                                   |                                |                                |
| <b><u>Loans and receivables:</u></b>           |                             |                                   |                                |                                |
| Trade and other receivables                    | 1,375,300                   | 1,375,300                         | (1,285,846)                    | 2,661,146                      |
| Cash and bank balances                         | 429,197                     | 429,197                           | 429,197                        | -                              |
|  | <b>1,804,497</b>            | <b>1,804,497</b>                  | <b>(856,649)</b>               | <b>2,661,146</b>               |
| <b>Financial liabilities at amortised cost</b> |                             |                                   |                                |                                |
| Trade and other payables                       | 2,041,993                   | 2,041,993                         | 2,041,993                      |                                |
| Tax liabilities                                | 1,116,816                   | 1,116,816                         | 1,116,816                      |                                |
|  | <b>3,158,807</b>            | <b>3,158,807</b>                  | <b>3,158,807</b>               |                                |
| 30 April, 2023                                 |                             |                                   |                                |                                |
|  | Carrying<br>amount<br>N'000 | Contractual<br>cashflows<br>N'000 | Less than<br>one year<br>N'000 | More than<br>one year<br>N'000 |
| <b>Financial assets</b>                        |                             |                                   |                                |                                |
| <b><u>Loans and receivables:</u></b>           |                             |                                   |                                |                                |
| Trade and other receivables                    | 4,098,347                   | 4,098,347                         | 989,510                        | 3,108,837                      |
| Cash and bank balances                         | 1,419,967                   | 1,419,967                         | 1,419,967                      | -                              |
|  | <b>5,518,314</b>            | <b>5,518,314</b>                  | <b>2,409,477</b>               | <b>3,108,837</b>               |
| <b>Financial liabilities at amortised cost</b> |                             |                                   |                                |                                |
| Trade and other payables                       | 2,997,506                   | 2,997,506                         | 2,997,506                      |                                |
| Tax liabilities                                | 1,111,639                   | 1,111,639                         | 1,111,639                      |                                |
|  | <b>4,109,145</b>            | <b>4,109,145</b>                  | <b>4,109,145</b>               |                                |

**NIGERIAN ENAMELWARE PLC****Financial Statements****For the year ended 30 April, 2024****NOTES TO THE FINANCIAL STATEMENTS**

Financial liabilities that can be repaid at any time have been assigned to the earliest possible time period. It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

**23.10 Fair value of financial instruments**

The directors consider that the carrying amounts of financial assets and financial liabilities recorded in the financial statements are appropriate to their fair values.

|   | Carrying amount     |                     | Fair value         |                    |
|---|---------------------|---------------------|--------------------|--------------------|
|   | '30/4/2024<br>N'000 | '30/4/2023<br>N'000 | 30/4/2024<br>N'000 | 30/4/2023<br>N'000 |
| <b>Financial assets</b>                                       |                     |                     |                    |                    |
| Loans and receivables:  |                     |                     |                    |                    |
| Trade and other receivables                                   | 1,375,300           | 4,098,347           | 1,375,300          | 4,098,347          |
| Cash and bank balances  | 429,197             | 1,419,967           | 429,197            | 1,419,967          |
|   | <u>1,804,497</u>    | <u>5,518,314</u>    | <u>1,804,497</u>   | <u>5,518,314</u>   |
| <b>Financial liabilities</b>                                  |                     |                     |                    |                    |
| Financial liabilities held at amortised cost:                 |                     |                     |                    |                    |
| Trade and other payables                                      | <u>3,158,809</u>    | <u>4,109,145</u>    | <u>3,158,809</u>   | <u>4,109,145</u>   |
|   | <u>3,158,809</u>    | <u>4,109,145</u>    | <u>3,158,809</u>   | <u>4,109,145</u>   |
| <b>24 Directors and Employees</b>                             |                     |                     |                    |                    |
| <b>24.1 Directors</b>   |                     |                     |                    |                    |
| <b>Emoluments</b>   |                     |                     |                    |                    |
| <b>Fees:</b>  |                     |                     |                    |                    |
| Chairman  |                     |                     | 2,500              | 2,500              |
| Other Directors   |                     |                     | 1,800              | 1,700              |
|   |                     |                     | <u>4,300</u>       | <u>4,200</u>       |
| Other emoluments  |                     |                     | 18,000             | 13,700             |
|   |                     |                     | <u>22,300</u>      | <u>17,900</u>      |
| <b>24.2 Managers` remuneration (Section 238 of CAMA 2020)</b> |                     |                     | <u>4,800</u>       | <u>3,323</u>       |

**NIGERIAN ENAMELWARE PLC*****Financial Statements******For the year ended 30 April, 2024*****NOTES TO THE FINANCIAL STATEMENTS**

|                                   |                                    |                                    |
|-----------------------------------|------------------------------------|------------------------------------|
| <b>24.3 Employees</b>             | <b>30 April<br/>2024<br/>N'000</b> | <b>30 April<br/>2023<br/>N'000</b> |
| Short term benefits:              |                                    |                                    |
| Wages, salaries and staff welfare | <b>104,519</b>                     | 100,701                            |
| Post employment benefits:         |                                    |                                    |
| Defined contribution plan         | <u><b>3,054</b></u>                | <u>2,857</u>                       |
|                                   | <u><b>107,573</b></u>              | <u>103,558</u>                     |

**Employees remunerated at higher rates**

Number of employees in receipt of emolument within the following ranges are:

|                  |                  |               |
|------------------|------------------|---------------|
|                  | <b>Number</b>    | <b>Number</b> |
| 0-150000         | -                | -             |
| 150001-180000    | -                | -             |
| 180001-200000    | -                | -             |
| 200001-240000    | -                | -             |
| 240001-260000    | -                | -             |
| 260000 and above | <u><b>90</b></u> | <u>91</u>     |

The average number of people employed in the reporting year were as follows:

|                  |                                     |                                     |
|------------------|-------------------------------------|-------------------------------------|
| <b>Range (N)</b> | <b>30 April<br/>2024<br/>Number</b> | <b>30 April<br/>2023<br/>Number</b> |
| Management staff | <b>2</b>                            | 2                                   |
| Senior staff     | <b>3</b>                            | 3                                   |
| Junior staff     | <b>85</b>                           | 86                                  |
|                  | <u><b>90</b></u>                    | <u>91</u>                           |

**NOTES TO THE FINANCIAL STATEMENTS**

**25 Retirement benefit plan**

**25.1 Defined contribution plan**

The Company operates a contributory pension scheme and makes provision for retirement benefits in accordance with the Pension Reform Act 2004. Employer and employees contribute 10% and 8% respectively of basic salary, transport and housing allowances of each employee.

Employees' contributions are deducted from payroll while employer's contributions are charged to profit or loss.

The total expense recognised in the statement of profit or loss N5.6m (2023: N2.8m) represents contributions payable to these plans by the company at rates specified in the rules of the plans. As at 30 April 2024, contributions of N203,962 due in respect of the 2024 reporting period has not been paid over to the plans

**26 Capital commitments**

There were no capital commitments as at 30 April 2024 (30/4/2023: Nil)

**27 Contingent liabilities and contingent assets**

There were no contingent liabilities and contingent assets as at 30 April 2024 (30/4/2023:Nil).

**28 Going Concern Considerations**

The Company has recorded accumulated losses of #2,597,798,000 for the year ended 30th April, 2024 (2023: Profit #1,686,057,000) and the shareholders fund is in the negative of #744,250,000 (2023: Positive #1,830,802,000).

Consequently, the going concern consideration of the Company is threatened.

**29 Events after the reporting date.**

There were no other events after the reporting date which could have had material effects on the affairs of the Company as at 30th April, 2024 on that date which have not been provided for or recognised in this Financial Statements.

**30 Comparative Figures:**

Certain comparative figures have been restated to reflect a more meaningful comparison.

**NIGERIAN ENAMELWARE PLC****Financial Statements****For the year ended 30 April, 2024****30 OTHER NATIONAL DISCLOSURES****30.1 STATEMENT OF VALUE ADDED**

|                                  | <b>2024</b>        |            | <b>2023</b>      |            |
|----------------------------------|--------------------|------------|------------------|------------|
|                                  | <b>N'000</b>       | <b>%</b>   | <b>N'000</b>     | <b>%</b>   |
| Revenue                          | 718,353            |            | 227,301          |            |
| Other Income                     | 9,438              |            | 2,706,264        |            |
|                                  | <u>727,791</u>     |            | <u>2,933,564</u> |            |
| Bought-in materials and services |                    |            |                  |            |
| - Local                          | <b>(3,124,795)</b> |            | 191,953          |            |
| <b>VALUE ADDED / (SUFFERED)</b>  | <b>(2,397,004)</b> | <b>100</b> | <b>2,741,611</b> | <b>100</b> |

**APPLIED AS FOLLOWS:****To pay employees:**

|                                     |                |     |         |   |
|-------------------------------------|----------------|-----|---------|---|
| Salaries, wages and social benefits | <b>126,819</b> | (5) | 118,601 | 4 |
|-------------------------------------|----------------|-----|---------|---|

**To pay providers of capital:**

|                  |   |   |   |   |
|------------------|---|---|---|---|
| Interest expense | - | - | - | - |
|------------------|---|---|---|---|

**To pay government:**

|          |               |     |           |    |
|----------|---------------|-----|-----------|----|
| Taxation | <b>42,068</b> | (2) | 1,016,480 | 33 |
|----------|---------------|-----|-----------|----|

**To provide for replacement of assets and growth**

|                        |                    |            |                  |            |
|------------------------|--------------------|------------|------------------|------------|
| Deferred Tax           | <b>(9,024)</b>     | 0          | (131,185)        | 4          |
| Depreciation           | <b>40,930</b>      | (2)        | 51,659           | 2          |
| Profit or loss account | <b>(2,597,798)</b> | 109        | 1,686,057        | 57         |
|                        | <b>(2,397,004)</b> | <b>100</b> | <b>2,741,611</b> | <b>100</b> |

Value added represents the additional wealth which the Company has been able to create by its own and its employees efforts. The statement shows the allocation of that wealth between employees, providers of capital, government and that retained for the future creation of more wealth.



# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### 30.2 FIVE YEARS FINANCIAL SUMMARY

|                                  | 2024<br>N'000      | 2023<br>N'000    | 2022<br>N'000    | 2021<br>N'000    | 2020<br>N'000    |
|----------------------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>FINANCIAL POSITION</b>        |                    |                  |                  |                  |                  |
| <b>ASSETS</b>                    |                    |                  |                  |                  |                  |
| Non current assets               | 315,622            | 356,552          | 815,443          | 867,102          | 918,792          |
| Net current assets               | (971,696)          | 1,571,450        | (442,313)        | (68,785)         | 168,922          |
| Deferred taxation                | (88,176)           | (97,200)         | (228,384)        | (242,511)        | (256,375)        |
|                                  | <u>(744,250)</u>   | <u>1,830,802</u> | <u>144,745</u>   | <u>555,807</u>   | <u>831,339</u>   |
| <b>CAPITAL AND RESERVES</b>      |                    |                  |                  |                  |                  |
| Share capital                    | 38,016             | 38,016           | 38,016           | 38,016           | 38,016           |
| Other reserve                    | 61,086             | 38,340           | 38,340           | 18,177           | 18,177           |
| Revenue reserve                  | (843,352)          | 1,754,446        | 68,389           | 499,614          | 775,146          |
| Shareholder's fund               | <u>(744,250)</u>   | <u>1,830,802</u> | <u>144,745</u>   | <u>555,807</u>   | <u>831,339</u>   |
| <b>PROFIT OR LOSS ACCOUNT</b>    |                    |                  |                  |                  |                  |
| Revenue                          | 718,353            | 227,301          | 354,804          | 297,666          | 497,933          |
| (Loss)/Profit before taxation    | (2,564,754)        | 2,571,351        | (443,850)        | (289,397)        | (341,930)        |
| Taxation                         | (33,044)           | (885,294)        | 12,626           | 13,864           | (8,876)          |
| (Loss) /Profit after taxation    | <u>(2,597,798)</u> | <u>1,686,057</u> | <u>(431,224)</u> | <u>(275,533)</u> | <u>(350,806)</u> |
| <b>PER SHARE DATA: (Naira)</b>   |                    |                  |                  |                  |                  |
| Earnings (basic) kobo            | (3,417)            | 2,218            | (567)            | (362)            | (461)            |
| Earnings (diluted) kobo          | (3,417)            | 2,218            | (567)            | (362)            | (461)            |
| Dividend paid during year (kobo) | -                  | -                | -                | -                | -                |
| Bonus issue of ordinary shares   | -                  | -                | -                | -                | -                |
| Net assets (kobo)                | <u>(979)</u>       | <u>2,408</u>     | <u>190</u>       | <u>731</u>       | <u>1,093</u>     |

**NOTE:**

Basic earnings per share are based on profit after tax and fully paid ordinary share capital at the end of each financial year.

Diluted earnings per share are based on profit after tax and fully paid ordinary share capital at the end of each financial year.

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

# NIGERIAN ENAMELWARE PLC

## Financial Statements

For the year ended 30 April, 2024

### UNCLAIMED DIVIDEND

Since 1979 when Nigerian Enamelware Plc became quoted on the Nigerian Stock Exchange, the Company has declared dividends as follows:

### GREENWICH REGISTRARS & DATA SOLUTION LIMITED

NIGERIAN ENAMELWARE COMPANY PLC

STATEMENT OF UNCLAIMED DIVIDEND AND FUND MOVEMENT AS AT 30/04/2024

| COMPANY                         | DIV. NUMBER | AMOUNT OF DIV. DECLARED | TOTAL DIV. PAID @ 30/04/2024 | DATE OF PAYMENT | UNCLAIMED DIVIDEND @ 30/04/2024 | REMITTANCE @ 30/04/2024 | FUND/CASH BALANCE @ 30/04/2024 |
|---------------------------------|-------------|-------------------------|------------------------------|-----------------|---------------------------------|-------------------------|--------------------------------|
| NIGERIAN ENAMELWARE COMPANY PLC | 29          | 31,104,000.00           | 26,730,165.78                | 1/1/2009        | 4,373,834.22                    | 4,166,467.31            | 207,366.91                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 30          | 22,809,600.00           | 19,644,102.36                | 2/11/2010       | 3,165,497.64                    | 2,963,923.49            | 201,574.15                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 31          | 22,809,600.00           | 17,813,235.96                | 1/20/2011       | 4,996,364.04                    | 4,848,342.48            | 148,021.56                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 32          | 23,950,080.00           | 19,342,975.17                | 12/1/2011       | 4,607,104.83                    | 4,433,393.54            | 173,711.29                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 33          | 24,520,320.00           | 18,918,114.85                | 12/20/2012      | 5,602,205.15                    | 5,401,885.82            | 200,319.34                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 34          | 25,660,800.00           | 20,184,896.80                | 12/19/2013      | 5,475,903.20                    | 5,434,110.95            | 41,792.25                      |
| NIGERIAN ENAMELWARE COMPANY PLC | 35          | 25,660,800.00           | 20,293,510.16                | 12/19/2014      | 5,367,289.84                    | 5,250,174.36            | 117,115.48                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 36          | 25,660,800.00           | 20,436,020.76                | 10/2/2015       | 5,224,779.24                    | 5,033,433.54            | 191,345.70                     |
| NIGERIAN ENAMELWARE COMPANY PLC | 37          | 25,677,687.67           | 19,348,786.74                | 11/28/2016      | 6,328,900.93                    | 6,139,111.61            | 189,789.32                     |
| <b>TOTAL</b>                    |             | <b>227,853,687.67</b>   | <b>182,711,808.58</b>        |                 | <b>45,141,879.09</b>            | <b>43,670,843.09</b>    | <b>1,471,036.00</b>            |

The records passed to us and those with our Company Registrars have respectively revealed:

- A: That some dividend warrants previously mailed to the shareholders have not been presented for payments.
- B: That some share certificates also previously mailed to the shareholders have been returned unclaimed.
- This, therefore, serves as notice to the affected shareholders, in their own interest to contact us at the under-mentioned address for offer of assistance or advice for obtaining replacement for lost warrants and share certificates returned unclaimed.

BY ORDER OF THE BOARD



OYETOLA OLUWAFEMI  
**COMPANY SECRETARY**

FRC/2022/PRO/NBA/004/00000024089

**Nigerian Enamelware PLC**

18, Wempco Road, Ogba

Ikeja, Lagos

G.P.O Box 4993, Marina

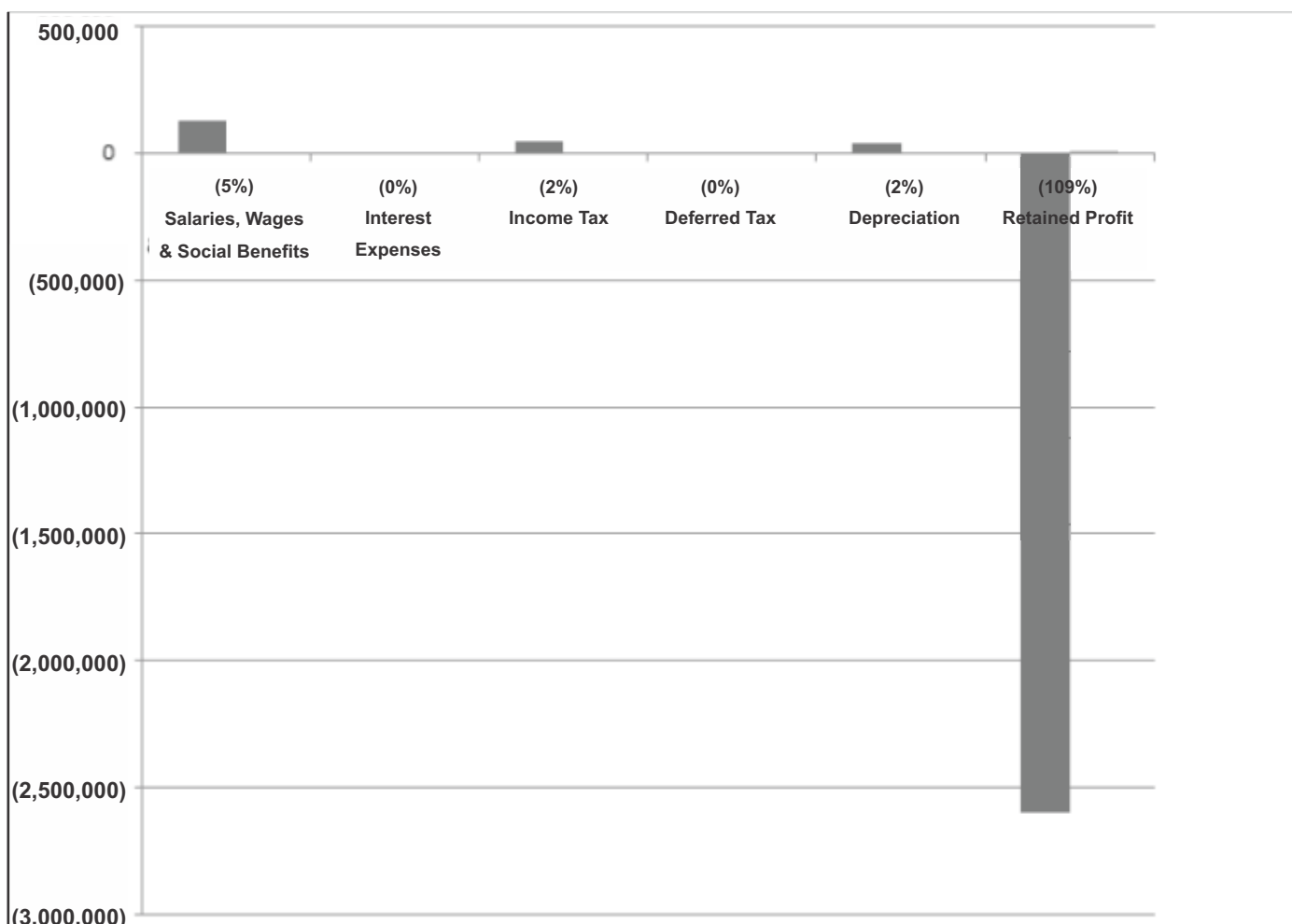
# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### REVENUE ALLOCATION 2024

|                                   |                    |             |
|-----------------------------------|--------------------|-------------|
| Salaries, Wages & Social Benefits | 126,819            | (5%)        |
| Interest Expenses                 | -                  | 0%          |
| Income Tax                        | 42,068             | (2%)        |
| Deferred Tax                      | (9,024)            | 0%          |
| Depreciation                      | 40,930             | (2%)        |
| Retained Profit                   | (2,597,798)        | 109%        |
|                                   | <b>(2,397,004)</b> | <b>100%</b> |



# NIGERIAN ENAMELWARE PLC

## Financial Statements

For the year ended 30 April, 2024

### SHARE CAPITAL HISTORY

The share capital history of the Company is as shown below. The issued and paid up capital of the Company as **at 30<sup>th</sup> April 2024** is:

| Date      | Authorised Share Capital |             | Issued & Fully Paid |  |
|-----------|--------------------------|-------------|---------------------|--|
|           | Value<br>₦               | Shares      | Value<br>₦          |  |
| 30.9.2002 | 20,000,000               | 40,000,000  | 14,400,000          |  |
| 30.9.2003 | 20,000,000               | 40,000,000  | 14,400,000          |  |
| 30.9.2004 | 20,000,000               | 40,000,000  | 14,400,000          |  |
| 30.9.2005 | 20,000,000               | 40,000,000  | 14,400,000          |  |
| 30.9.2006 | 20,000,000               | 40,000,000  | 14,400,000          |  |
| 30.9.2007 | 120,000,000              | 240,000,000 | 14,400,000          |  |
| 30.4.2008 | 120,000,000              | 240,000,000 | 14,400,000          |  |
| 30.4.2009 | 120,000,000              | 240,000,000 | 14,400,000          |  |
| 30.4.2010 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2011 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2012 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2013 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2014 | 120,000,000              | 200,000,000 | 31,680,000          |  |
| 30.4.2015 | 120,000,000              | 200,000,000 | 31,680,000          |  |
| 30.4.2016 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2017 | 120,000,000              | 240,000,000 | 31,680,000          |  |
| 30.4.2018 | 120,000,000              | 240,000,000 | 38,016,000          |  |
| 30.4.2019 | 120,000,000              | 240,000,000 | 38,016,000          |  |
| 30.4.2020 | 120,000,000              | 240,000,000 | 38,016,000          |  |
| 30.4.2021 | 120,000,000              | 240,000,000 | 38,016,000          |  |
| 30.4.2022 | 120,000,000              | 240,000,000 | 38,016,000          |  |
| 30.4.2023 | 38,016,000               | 76,032,000  | 38,016,000          |  |
| 30.4.2024 | 38,016,000               | 76,032,000  | 38,016,000          |  |

### TEN-YEAR DIVIDEND HISTORY

#### DIVIDEND IN THE LAST TEN YEARS

| Year | Profit after Taxation<br>₦'000 | Dividend Proposed<br>₦'000 | Dividend Proposed<br>Per share (k) |
|------|--------------------------------|----------------------------|------------------------------------|
| 2015 | 74,357                         | 28 512                     | 45                                 |
| 2016 | 113,475                        | 28 512                     | 45                                 |
| 2017 | 45,058                         | 28 512                     | 45                                 |
| 2018 | (3,333)                        | -                          | -                                  |
| 2019 | (241,634)                      | -                          | -                                  |
| 2020 | (350,806)                      | -                          | -                                  |
| 2021 | (275,533)                      | -                          | -                                  |
| 2022 | (431,224)                      | -                          | -                                  |
| 2023 | 1,686,057                      | -                          | -                                  |
| 2024 | (2,597,798)                    | -                          | -                                  |

Bonus issue of 1 share for every 5 shares held was approved in 2018

# NIGERIAN ENAMELWARE PLC

## *Financial Statements*

*For the year ended 30 April, 2024*

### PROXY FORM

|  |  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
|--|--|-------------------|---------|---------|--|--|-------------------|-----|---------|---------|---|---|--|--|--|---|---|--|--|--|---|--|--|--|--|---|--|--|--|--|---|--|--|--|--|------------------|--|--|--|--|------------|-----|---------|---------|---|---|--|--|--|---|--|--|--|--|
| <p><b>64<sup>th</sup> ANNUAL GENERAL MEETING TO BE HELD AT OSUN HALL, LAGOS AIRPORT HOTEL, AWOLOWO WAY, IKEJA, LAGOS STATE ON THURSDAY THE 26<sup>th</sup> SEPTEMBER 2024 AT 10 AM.</b></p> <p>I/WE.....being a member/Members of Nigerian Enamelware Plc. hereby appoint***</p> <p>.....of .....or failing him, the Chairman of the meeting as my/our proxy to act and vote me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Thursday 26<sup>th</sup> September 2024. and at any adjournment thereof:</p> <p>Dated this.....day of .....2024.</p> <p><b>IF YOU ARE UNABLE TO ATTEND THE MEETING</b></p> <p>A member (Shareholder) who is unable to attend the Annual General Meeting is allowed by law to vote on a poll by proxy. The above proxy form has been prepared to enable you to exercise your right to vote in case you cannot personally attend the meeting.</p> <p>Following the normal practice, the Chairman of the Company has been entered on the form to ensure that someone will be at the Meeting to act as your proxy but if you wish you may insert in the blank space on the form (marked**) the name of any person, whether a member of the company or not who attend the Meeting and vote on your behalf instead.</p> <p>Please sign this proxy form and deposit it with the Registrars, GTL Registrars Limited, 274 Murtala Muhammed Way, Alagomeji, Yaba, Lagos, P.M.B. 12717, Lagos or via e-mail address <a href="mailto:proxy@gtlregistrars.com">proxy@gtlregistrars.com</a> not later than 48 hours before the time of the meeting. If executed by a Corporation, the Proxy Form should be sealed with the Common Seal.</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4" style="text-align: center;">ORDINARY BUSINESS</td> </tr> <tr> <td style="width: 5%;"></td> <td style="width: 70%; text-align: center;"><b>RESOLUTION</b></td> <td style="width: 10%; text-align: center;">FOR</td> <td style="width: 10%; text-align: center;">AGAINST</td> <td style="width: 5%; text-align: center;">ABSTAIN</td> </tr> <tr> <td style="text-align: center;">1</td> <td>                     (I) To re-elect the following Directors:<br/><br/>                     I. Baale Sunday O. Ogunnowo<br/>                     II. Mr. Yujung Tang<br/>                     III. Mr. Olaniyi Banjo.<br/><br/>                     (ii) To confirm the appointment of the following Director.<br/><br/>                     i. Mr. Kevin Cao Liang                 </td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td>To appoint Sola Oyetayo &amp; Co. as new External Auditors.</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td>To authorize Directors to fix the remuneration of the Auditor.</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">4</td> <td>To elect members of the Audit Committee.</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">5</td> <td>To disclose the remuneration of managers of the company.</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: center;">SPECIAL BUSINESS</td> </tr> <tr> <td style="width: 5%;"></td> <td style="text-align: center;">RESOLUTION</td> <td style="text-align: center;">FOR</td> <td style="text-align: center;">AGAINST</td> <td style="text-align: center;">ABSTAIN</td> </tr> <tr> <td style="text-align: center;">6</td> <td>To approve the remuneration of the Non-Executive Directors.</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="5" style="text-align: center; font-size: small;">                     Please indicate with an 'X' in the appropriate square how you wish your votes to be cast on the resolutions referred to above. Unless otherwise instructed, the proxy will vote or abstain from voting at his discretion.                 </td> </tr> </table> | ORDINARY BUSINESS |         |         |  |  | <b>RESOLUTION</b> | FOR | AGAINST | ABSTAIN | 1 | (I) To re-elect the following Directors:<br><br>I. Baale Sunday O. Ogunnowo<br>II. Mr. Yujung Tang<br>III. Mr. Olaniyi Banjo.<br><br>(ii) To confirm the appointment of the following Director.<br><br>i. Mr. Kevin Cao Liang |  |  |  | 2 | To appoint Sola Oyetayo & Co. as new External Auditors. |  |  |  | 3 | To authorize Directors to fix the remuneration of the Auditor. |  |  |  | 4 | To elect members of the Audit Committee. |  |  |  | 5 | To disclose the remuneration of managers of the company. |  |  |  | SPECIAL BUSINESS |  |  |  |  | RESOLUTION | FOR | AGAINST | ABSTAIN | 6 | To approve the remuneration of the Non-Executive Directors. |  |  |  | Please indicate with an 'X' in the appropriate square how you wish your votes to be cast on the resolutions referred to above. Unless otherwise instructed, the proxy will vote or abstain from voting at his discretion. |  |  |  |  |
| ORDINARY BUSINESS  |  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
|  | <b>RESOLUTION</b>  | FOR               | AGAINST | ABSTAIN |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 1  | (I) To re-elect the following Directors:<br><br>I. Baale Sunday O. Ogunnowo<br>II. Mr. Yujung Tang<br>III. Mr. Olaniyi Banjo.<br><br>(ii) To confirm the appointment of the following Director.<br><br>i. Mr. Kevin Cao Liang  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 2  | To appoint Sola Oyetayo & Co. as new External Auditors.  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 3  | To authorize Directors to fix the remuneration of the Auditor.   |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 4  | To elect members of the Audit Committee.   |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 5  | To disclose the remuneration of managers of the company.   |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| SPECIAL BUSINESS   |  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
|  | RESOLUTION   | FOR               | AGAINST | ABSTAIN |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| 6  | To approve the remuneration of the Non-Executive Directors.  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |
| Please indicate with an 'X' in the appropriate square how you wish your votes to be cast on the resolutions referred to above. Unless otherwise instructed, the proxy will vote or abstain from voting at his discretion.  |  |                   |         |         |  |  |                   |     |         |         |   |   |  |  |  |   |   |  |  |  |   |  |  |  |  |   |  |  |  |  |   |  |  |  |  |                  |  |  |  |  |            |     |         |         |   |   |  |  |  |   |  |  |  |  |

**NIGERIAN ENAMELWARE PLC 64<sup>th</sup> ANNUAL GENERAL MEETING**

**ADMISSION CARD**

Please admit the shareholder on this form or his/her duly appointed proxy to the Annual General Meeting of the Company to be held at Osun Hall, Lagos Airport Hotel, Awolowo Way, Ikeja, Lagos State, on Thursday the 26<sup>th</sup> September, 2024.

.....  
Name of Shareholder/Proxy & Address

.....  
Number of Share held

.....  
Sign. of person attending

**OYETOLA OLUWAFEMI**  
*Company Secretary*

FRC/2022/PRO/NBA/004/00000024089

# NIGERIAN ENAMELWARE PLC

*Financial Statements*

*For the year ended 30 April, 2024*

## LIST OF UNCLAIMED DIVIDEND

Greenwich Registrars and Data Solutions  
Limited

## LIST OF REGIONAL BRANCHES

### **Head Office:**

274 Murtala Muhammed Way,  
Alagomeji, Yaba  
P.M.B 12717 Apapa, Lagos.

### **Branch Network:**

Port-Harcourt  
No 26 Aba Road,  
Port Harcourt,  
Rivers State

### **Kano, Kano State**

1st Floor 37 Niger/ Murtala Mohammed Way,  
P.M.B 3007 Kano,  
Kano State.

### **Abuja**

Bank of Industry Tower 11.  
1st Floor, Plot 256, Zone A O.  
Off Herbert Macaulay Way,  
Central Business District, Abuja.

**Telephone Numbers:** +234 9157993627; +234 91577993626

**Email:** info@gtlregistrars.com

**Website:** www.greenwichregistrars.com

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME  | 2015_36 | 2016_37 | S/N | HOLDER NAME  | 2015_36 | 2016_37 |
|-----|--|---------|---------|-----|--|---------|---------|
| 1   | 15/88 INVESTMENT NIG LTD   |         | X       | 56  | ADEGBOYE OKUNLOLA JAMES  | X       | X       |
| 2   | ABALU, ROSELINE N.& OBIORA D. (ADMORS TO THE ESTATE OF ABALU DAN | X       |         | 57  | ADEGBOYEGA BABATUNDE   | X       | X       |
| 3   | ABANOFOR CYPRIAN SUNDAY  | X       | X       | 58  | ADEGOKE AYOOLA OLUFUNMILAYO  | X       | X       |
| 4   | ABASILIM THOMAS  | X       | X       | 59  | ADEGOKE EMMANUEL ADESINA   | X       | X       |
| 5   | ABASSAH CHRISBOR IFEANYI   | X       | X       | 60  | ADEGOKE OLAWPEO LATIFU   | X       | X       |
| 6   | ABBAS AYINLA MUKADAS   |         | X       | 61  | ADEJUMO  | X       | X       |
| 7   | ABDUL ALIYU AYODELE  | X       |         | 62  | ADEJUMO ADEDOYIN SIKIRA  | X       | X       |
| 8   | ABDULKADIR HASSAN TAIWO  | X       | X       | 63  | ADEJUMO YETUNDE VICTORIA   | X       | X       |
| 9   | A-BELLO UCHENNA PATSY  | X       | X       | 64  | ADEKANBI MUDASHIRU ADISA   | X       | X       |
| 10  | ABIADÉ SOLOMON ADE OLU   | X       | X       | 65  | ADEKORE JAMES OLAJIDE SUNDAY   | X       | X       |
| 11  | ABIBU WASIU ADEDEJI  | X       | X       | 66  | ADEKOYA ADEOLA OLATUNDE  | X       | X       |
| 12  | ABIODUN(DEC D) ABIODUN OLUBUNMI (ADMOR) OLUJIDE OLUBUNMI         | X       | X       | 67  | ADEKOYA ADEWUNMI TAIWO   | X       | X       |
| 13  | ABIOLA HAMZAT  | X       | X       | 68  | ADEKOYA JOSEPH-OMOBOWALE   | X       | X       |
| 14  | ABIOYE ALFRED OLAYEMI  | X       | X       | 69  | ADEKOYA SIKIRU ADEWALE   | X       | X       |
| 15  | ABIOYE JOHN OLAOYE   | X       | X       | 70  | ADELAJA ELIZABETH ADELAJA PAUL (ADMORS TO THE ESTATE OF ADELAJ                 | X       | X       |
| 16  | ABU SALIHU OMOYE   | X       | X       | 71  | ADELAKUN PHILIP ADEKUNLE   | X       |         |
| 17  | ABUA ALEXANDER   | X       | X       | 72  | ADELEKE WAHEED   | X       | X       |
| 18  | ABUBAKAR MOHAMMED SANI   | X       | X       | 73  | ADELEYE ADEBOWALE DANIEL   | X       | X       |
| 19  | ABU-BAKARE YESUFU AREMU  | X       | X       | 74  | ADELUOLA ADEDAYO OLUFEMI   | X       | X       |
| 20  | ABULU VERONICA BOSEDE  | X       | X       | 75  | ADEMOLA OYE NIG ENTERPRISES  | X       |         |
| 21  | ADABIRI CAROLINE OLUFEMI   | X       | X       | 76  | ADENAIKE BARBARA   | X       | X       |
| 22  | ADAGBON SUNDAY HUDSON  | X       | X       | 77  | ADENEKAN WOLE  | X       | X       |
| 23  | ADAMU DANJUMA  | X       | X       | 78  | ADENEYE TAIWO  | X       | X       |
| 24  | ADAMU HAUWA  | X       | X       | 79  | ADENIJI JOSEPH ADEYEMI   | X       | X       |
| 25  | ADAWU DANIEL ANUNIRU   | X       | X       | 80  | ADENIJI OLUSEGUN FELIX   | X       | X       |
| 26  | ADDIDE INVESTMENTS LTD   | X       | X       | 81  | ADENIJI SALIU AYINDE   | X       | X       |
| 27  | ADDIE FRANK DAVID SALAU  | X       | X       | 82  | ADENIJI VICTORIA IYABODE   | X       |         |
| 28  | ADE ZACCHAEUS  | X       | X       | 83  | ADENIRAN BEATRICES OYINLOLA  | X       | X       |
| 29  | ADEBAJO CHRISTOPHER JAMES  | X       | X       | 84  | ADENIRAN SIMEON IDOWU  | X       | X       |
| 30  | ADEBAYO ADEBOLA ADEREMI  |         | X       | 85  | ADENIYI & ADENIYI EMMANUEL OLATUNJI (DEC D) CHRISTINE ALICE (EXECUT)           | X       | X       |
| 31  | ADEBAYO BOLUWADURO ADEKUNLE                                      | X       | X       | 86  | ADENIYI ADENIRAN MATHEW  |         | X       |
| 32  | ADEBAYO JULIUS   | X       | X       | 87  | ADENIYI CHRISTINE ALICE  | X       | X       |
| 33  | ADEBAYO LASISI   | X       | X       | 88  | ADENUGBA ELIZABETH OLAYINKA  | X       | X       |
| 34  | ADEBAYO MARY   | X       | X       | 89  | ADEOGUN DENNIS OLAWALE   | X       | X       |
| 35  | ADEBISI FLORENCE O. (ADMORS TO THE ESTATE OF ADEBISI LAMIDI AD   | X       | X       | 90  | ADEOLA RASACK ADEYEMI  |         | X       |
| 36  | ADEBISI OLUBUNMI EMILY   | X       | X       | 91  | ADEOLA(DEC D) LAMINA ,IDAYAT & OTHERS (ADMORS) NURUDEEN SANUSI                 | X       |         |
| 37  | ADEBISI YINKA SALAWU X   | X       |         | 92  | ADEOYE & ADEOYE RACHAEL EBUN (ADMOR) & ADEOYE SUNDAY A FRANCIS ADEBISI (DEC D) | X       | X       |
| 38  | ADEBIYI AJIBADE ADEBISI  | X       | X       | 93  | ADEOYE SHAMUSIDEEN A, ADEOYE GBOLAHAN AND & OTHERS (ADMORS TO THE E            | X       | X       |
| 39  | ADEBIYI DAVID ADEOYE ESTATE OF                                   |         | X       | 94  | ADEPOJU LAMIDI   | X       | X       |
| 40  | ADEBIYI SABINA OLUBUNKOLA  | X       | X       | 95  | ADEREMI ALBERT AKIN  | X       | X       |
| 41  | ADEBOWALE ADEMOLA  | X       | X       | 96  | ADERINOKUN TAYO  | X       | X       |
| 42  | ADEDAMOLA KUDIRATU ABENI   | X       | X       | 97  | ADERINTO ADEBIYI EMMANUEL  | X       | X       |
| 43  | ADEDEJI DEC D YEKINI OLATUNJI                                    | X       | X       | 98  | ADESAN PETER ONABANJO  | X       | X       |
| 44  | ADEDEJI GILBERT  | X       | X       | 99  | ADESANYA ADEDEJI   | X       | X       |
| 45  | ADEDEJI SAMUEL BABARINDE   | X       | X       | 100 | ADESANYA FESTUS  | X       | X       |
| 46  | ADEDEJI(DEC D) OWODUNNI OLUFEMI(ALHAJI) (ADMOR) YUNUSA OLADIPUPO | X       | X       | 101 | ADESEMOYE ISAAC OLAWOLE  | X       | X       |
| 47  | ADEDOKUN JULIUS OLUSEGUN   | X       |         | 102 | ADESHINA IMRAN TAJUDEEN  |         | X       |
| 48  | ADEDOKUN OLUTOPE ADEKUNBI  | X       | X       | 103 | ADESINA OLAWALE  | X       | X       |
| 49  | ADEDOYIN STENSON ADE   | X       | X       | 104 | ADESIOYE OLUFEMI& TUSIN JOHN (ADMORS TO THE ESTATE OF ADESIOYE                 | X       | X       |
| 50  | ADEFABI RISIKAT  | X       | X       | 105 | ADESUYI JOSIAH   | X       | X       |
| 51  | ADEFARAKAN ADEGBEMISOYE  | X       | X       | 106 | ADETOLA FRANCIS OLUWOLE  |         | X       |
| 52  | ADEFIOYE SERIFATU OLUGBOLAHAN                                    | X       | X       | 107 | ADETORO OLUFIOYE OYEBAMISJI  |         | X       |
| 53  | ADEGBEMBO AYODELE HENRY  | X       | X       | 108 | ADETULA OMOTOSHO HORATIUS  | X       | X       |
| 54  | ADEGBITE ABAYOMI   | X       | X       | 109 | ADETUNJI KAYODE  | X       | X       |
| 55  | ADEGBITE VICTORIA RONKE  | X       | X       | 110 | ADEWALE EMMANUEL ADERINWALE  | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME                       | 2015_36 | 2016_37 | S/N | HOLDER NAME                      | 2015_36 | 2016_37 |
|-----|-----------------------------------|---------|---------|-----|----------------------------------|---------|---------|
| 111 | ADEWOLE ADEBOLA                   |         | X       | 166 | AGWOJE EMMANUEL OSA              | X       | X       |
| 112 | ADEWUNMI SAHIB AKANBI             | X       |         | 167 | AHANEKU ERNEST EJIKE             | X       | X       |
| 113 | ADEWUSI JANET MORISADE            | X       | X       | 168 | AHANONU VITALIS AHAM             | X       | X       |
| 114 | ADEYEMI & ADEYEMI FOLORUNSHO      |         |         | 169 | AHILIGWO MAZI SYLVESTER          | X       | X       |
|     | ADEKUNLE ADMOR & ADEYE OLUREMI    |         |         | 170 | AHMED SANI                       | X       | X       |
|     | IBIYEMI (ADMOR)                   | X       | X       | 171 | AHUKANNA ALFRED ONYENMACHI       | X       | X       |
| 115 | ADEYEMI & ADEYEMI MR FOLORUNSHO   |         |         | 172 | AIGBOKHAEVBO AMOS OJEIGIBORIA    | X       | X       |
|     | ADEKUNLE ADMOR & OLUREMI IBIYEMI  |         |         | 173 | AILERU NURAINI KAYODE            |         | X       |
|     | ADMOR                             | X       | X       | 174 | AIMURIE ODEMWINGIE MONDAY        | X       | X       |
| 116 | ADEYEMI DEJO ADEBIYI              | X       | X       | 175 | AIWUYO OTASOWIE JOHN             | X       | X       |
| 117 | ADEYEMI OLADIMEJI                 | X       |         | 176 | AIYELOJA(DEC D) BALOGUN MRS      |         |         |
| 118 | ADEYEMI OLUREMILEKUN IBIYEMI      | X       | X       |     | FOLASHADE (ADMOR) SULAIMAN       |         |         |
| 119 | ADEYEMO GRACE D.                  | X       | X       |     | MOBOLAJI                         |         | X       |
| 120 | ADEYERI WOSILAT                   | X       | X       | 177 | AJAEGBU THOMOS NWANKWO           | X       | X       |
| 121 | ADEYI AKANJI ADEMOLA              | X       | X       | 178 | AJANAKU-ARABA FAGBEMI            | X       | X       |
| 122 | ADEYIGA FRANCIS ADEDOTUN          | X       | X       | 179 | AJANI ADEBISI                    | X       | X       |
| 123 | ADIGUN MOSES OLUTAYO              | X       | X       | 180 | AJANI MARGARET KEHINDE           | X       | X       |
| 124 | ADIM CHUKWUMAEZE ODOEMENAM        | X       | X       | 181 | AJA-NWACHUKU EZE                 | X       | X       |
| 125 | ADINNU BARNABAS IKECHUKWU         | X       | X       | 182 | AJAO TITILADE EDITH              | X       | X       |
| 126 | ADISA STEPHEN (ADMORS TO THE      |         |         | 183 | AJAYI AMOS OLATUNDE              | X       |         |
|     | ESTATE OF ADISA DANIEL ADET       | X       | X       | 184 | AJAYI JAMES SUNDAY               | X       | X       |
| 127 | ADU CHRISTINE OYINKAN             | X       | X       | 185 | AJAYI JOHN ADENIYI               | X       | X       |
| 128 | ADUDU SAMUEL UMEJEI NWANONYEI     | X       | X       | 186 | AJAYI JOSEPH AKINWUMI OLASUPO    | X       | X       |
| 129 | ADUMEKWE IBEANUSU ANDREW          | X       | X       | 187 | AJAYI LAWRENCE AJIBOLA           | X       | X       |
| 130 | ADUN ROSELINE&, MARTINS (ADMORS   |         |         | 188 | AJAYI MBALIYU                    | X       | X       |
|     | TO THE ESTATE OF ADUN ROSEL       | X       | X       | 189 | AJAYI MORENIKE ABEGBE            | X       | X       |
| 131 | ADUROJA DANIEL OLU                | X       | X       | 190 | AJAYI MOSES SUNDAY               | X       | X       |
| 132 | AFEARE SAMUEL BAMIDELE SALAMI     | X       | X       | 191 | AJAYI OLUWAODUPE                 | X       | X       |
| 133 | AFEKE JOSEPH AIMINABARUME         | X       | X       | 192 | AJAYI OLUWATOYIN                 | X       | X       |
| 134 | AFELUMO-JOHNSON & AFELUMO-JOHNSON |         |         |     | WURAOLA MOROLAKE                 |         |         |
|     | MR AKINSEYE & AFELUM CAROLINE     | X       | X       | 193 | AJAYI SAMSON                     | X       | X       |
| 135 | AFINJU BOLUWATIFE OLADIPUPO       | X       | X       | 194 | AJAYI WILLIAM OLUFEMI OLATEJU    | X       | X       |
| 136 | AFOLABI OLAOLUWA                  | X       | X       | 195 | AJAYI ZACCHEOUS OLAYINKA         | X       | X       |
| 137 | AFRINVEST (WEST AFRICA) LIMITED   |         | X       | 196 | AJENE EJIKE                      | X       | X       |
| 138 | AFUNAYA JONAS                     | X       | X       | 197 | AJIBADE ADEBAYO                  | X       | X       |
| 139 | AGABA LEONARD                     | X       | X       | 198 | AJIBOYE LILLIAN MADISON          | X       | X       |
| 140 | AGBANUSI IKEM CHRISTOPHER         | X       | X       | 199 | AJOKE MODEL ENTERPRISE NIG LTD   |         | X       |
| 141 | AGBASIERE ROMANUS CHUKWUMA        | X       | X       | 200 | AJULO JACOB SUNDAY               | X       | X       |
| 142 | AGBEDTSE EDWARD OLAYEMI           | X       | X       | 201 | AJUMOBI-OBE MICHAEL OLAYINKA     | X       | X       |
| 143 | AGBEKE MUNIRATU                   | X       | X       | 202 | AKACHUKWU KENNETH ANDES          | X       | X       |
| 144 | AGBIH MATTHIAS OZUE               | X       | X       | 203 | AKADIRI ADESEGUN                 | X       | X       |
| 145 | AGBOOLA ADEMOLA MICHAEL           | X       | X       | 204 | AKAGHA KEVIN                     | X       |         |
| 146 | AGHA ANTHONY IKEMEFUNA            | X       | X       | 205 | AKAMNONU KIRIAN IKE              | X       | X       |
| 147 | AGHAJI MATILDA NKOLI              | X       | X       | 206 | AKANBI OLANREWAJU TIRIOLA        | X       | X       |
| 148 | AGHEDO PULLEN AMIANMIAN           | X       | X       | 207 | AKANNI ELIZABETH                 | X       | X       |
| 149 | AGORO AJAGBE                      | X       | X       | 208 | AKANO ABIODUN FOLORUNSHO         | X       | X       |
| 150 | AGORO BURAIMO                     | X       |         | 209 | AKANWA & AKANWA MATHIAS CHUKWUDI |         |         |
| 151 | AGORO COMFORT OREDOLA             | X       |         |     | & IZUNWANNE JEROME THERESA       | X       | X       |
| 152 | AGORO FOHUNOLA MURITALABI         |         | X       | 210 | AKANWA & IZUNWANNE JEROME &      |         |         |
| 153 | AGORO FOLORUNSHO                  | X       |         |     | AKANWA MATHIAS CHUKWUDI THERESA  | X       | X       |
| 154 | AGORO FUNSHO BRAHIM               | X       | X       | 211 | AKEREDOLU YAKEEN AJIBOLA         | X       | X       |
| 155 | AGORO MONSURU AMAO                | X       | X       | 212 | AKERELE ELSIE ROSE               | X       | X       |
| 156 | AGORO SALAMOT ALAKE               | X       | X       | 213 | AKEYE LATIFU SULE                | X       | X       |
| 157 | AGU & ONYEKWE CYRIL (ADMOR) &     |         |         | 214 | AKINBAYO AKINBIYI                | X       | X       |
|     | ONYEKWE VIRGINIA (ADMOR) CYRIL    |         |         | 215 | AKINBOBOLA O. AKINYOSOYE O. &    |         |         |
|     | ONYEKWE (DEC D)                   | X       | X       |     | OTHERS (ADMORS TO THE ESTATE     | X       | X       |
| 158 | AGU FERDINAND UCHECHUKWU          | X       | X       | 216 | AKINBOYEWA RAPHAEL               | X       | X       |
| 159 | AGU PETER ANYUNKU                 | X       | X       | 217 | AKINBULUMO ISAAC OLADIRAN        | X       | X       |
| 160 | AGUGUA ANTHONY ONYEAGINI          | X       | X       | 218 | AKINDE EMMANUEL AYINLA           | X       | X       |
| 161 | AGUGUA JUSTIN OZURUMBA            | X       | X       | 219 | AKINDELE NATHANIEL OLU           | X       | X       |
| 162 | AGUIYI DONATUS IDEA               | X       |         | 220 | AKINFOLARIN MURAINA ADEMOLA      | X       | X       |
| 163 | AGUIYI TERESA OKWUCHI             |         | X       |     |                                  |         |         |
| 164 | AGUSTO OBAFUNMILAYO SHAKIRUDEEN   |         |         |     |                                  |         |         |
|     | (ADMORS TO THE ESTATE OF AGUSTO   |         |         |     |                                  |         |         |
|     | BASHIR ADE                        | X       |         |     |                                  |         |         |
| 165 | AGWOJE EMMANUEL OSA               |         | X       |     |                                  |         |         |



**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME   | 2015_36 | 2016_37 | S/N | HOLDER NAME                   | 2015_36 | 2016_37 |
|-----|---|---------|---------|-----|-------------------------------|---------|---------|
| 221 | AKINGBULE OLABANJI AKINYOMIDE                             |         | X       | 276 | AL-MUJJABA ABUBAKAR           | X       | X       |
| 222 | AKINKUNMI RAPHAEL ADEGBEMINIYI                            | X       | X       | 277 | ALUKO FRANCIS AKINOLA         | X       | X       |
| 223 | AKINMURELE OLUSOLA  | X       | X       | 278 | ALUKO(DECLD) OGUNKUNLE, DR    |         |         |
| 224 | AKINOLA OLUYEMI   | X       | X       |     | OLUWATOYIN & OTHERS(ADMOR)    |         |         |
| 225 | AKINRIMISI WILLIAM AKINBISOLA                             |         | X       |     | JANET ADEBISI                 |         | X       |
| 226 | AKINRINOLA SHAFIE ALAO                                    | X       | X       | 279 | ALUSHERE JOHN EGBUACHO        | X       | X       |
| 227 | AKINSULERE SYLVESTER OYINBO                               | X       | X       | 280 | AMADI EJIKEME EMMANUEL        | X       | X       |
| 228 | AKINTOLA IBRAHIM LAYIWOLA                                 |         | X       | 281 | AMADI UGOCHUKU AMADI          | X       | X       |
| 229 | AKINTUJOYE GRACE KIKELOMO                                 | X       | X       | 282 | AMAEFU NNA ELIJAH             | X       | X       |
| 230 | AKINWANDE ABAYOMI   | X       |         | 283 | AMAIFEObU FIDELIS NWOYE       | X       |         |
| 231 | AKINWOLERE STEPHEN FADESHELE                              | X       | X       | 284 | AMAOLE NGOZI PATRICIA         |         | X       |
| 232 | AKINWUMI ADEKUNLE ABIOYE                                  | X       | X       | 285 | AMEDU ARUNA RASHIDU           | X       | X       |
| 233 | AKINWUNIJU MERCY ADEMUSURU                                | X       | X       | 286 | AMIATOR OMOAGHE               | X       | X       |
| 234 | AKINYANJU OLUFEMI OWOLABI                                 | X       | X       | 287 | AMIATOR THELMA                | X       | X       |
| 235 | AKINYEMI BABATUNDE ALABI                                  | X       | X       | 288 | AMINU DAUDA                   | X       |         |
| 236 | AKINYEMI CLEMENT OLUWOLE                                  | X       | X       | 289 | AMINU HARUNA ABDULLAHI        | X       | X       |
| 237 | AKINYEMI EMMANUEL AJANI                                   |         | X       | 290 | AMITOR REYNALDO               | X       | X       |
| 238 | AKINYEMI SAMUEL OLAYINKA                                  | X       | X       | 291 | AMObI PATRICK AMAECHI         |         | X       |
| 239 | AKOMOLAFE PHILIP ADEBOWALE                                |         |         | 292 | AMOS FESTUS AREMO AMOS        |         |         |
|     | ESTATE. OF AKOMOLAFE                                      | X       | X       |     | FESTUS AREMO                  | X       | X       |
| 240 | AKOTUN KABIRU KOLAWOLE                                    | X       | X       | 293 | AMURE COMFORT OLUREMI         | X       | X       |
| 241 | AKPAN CHARLES   | X       | X       | 294 | AMUSA YEMISI ISMOT            |         | X       |
| 242 | AKPAN EMA INNOCENT  | X       | X       | 295 | AMUSAN MARY EBUN              | X       | X       |
| 243 | AKPAN JOSEPH EDET   | X       | X       | 296 | ANABA ELIZABETH ICHMFURU      | X       | X       |
| 244 | AKPAN OKON BASSEY   | X       | X       | 297 | ANADEBE EBENEZER CHUKWUEMEKA  | X       | X       |
| 245 | AKPAN UDO WILSON  | X       |         | 298 | ANAELI SAMUEL NWAFOR          |         | X       |
| 246 | AKPU EMMANUEL OKOYE                                       | X       | X       | 299 | ANARAH ANDREW OBIESILI        | X       | X       |
| 247 | AKPUOGWU JOHN ANIGBOGU                                    | X       | X       | 300 | ANDE DAVID AYODELE            | X       | X       |
| 248 | AKUBUDE CHINENYE ESTHER                                   | X       | X       | 301 | ANI BYRON                     | X       | X       |
| 249 | AKUCHIKWU & AKUCHIKWU PHILOMINA                           |         |         | 302 | ANI JOEVAS JOSIAH             | X       | X       |
|     | UCHE IMMACULATTA ADA                                      | X       | X       | 303 | ANIDIObI JOSEPH CHIBUZOR      |         | X       |
| 250 | AKUKWE MATTHIAS IWUORA                                    | X       | X       | 304 | ANIEKWE CHUKWUBUIKEM          | X       | X       |
| 251 | AKUNNE BENEDICT M.  | X       | X       | 305 | ANIEMEKA STEPHEN OKEDIACHI    |         |         |
| 252 | AKWUBA DAVID CHUKWUEMEKA                                  | X       | X       |     | ESTATE. OF ANIEMEKA           | X       | X       |
| 253 | AKWULUNDU MICHAEL CHIKE                                   | X       |         | 306 | ANIFALAJE JOHNSON OLABOSIPO   | X       | X       |
| 254 | ALABI ADEMOLA IGE   | X       |         | 307 | ANIFOWOSHE AKINRINDE OLAYINKA | X       | X       |
| 255 | ALABI AMODU   | X       | X       | 308 | ANIFOWOSHE SAMUEL ISHOLA      | X       | X       |
| 256 | ALABI CHRISTOPHER ADEBAYO                                 |         | X       | 309 | ANIMASAHUN FEYI               | X       | X       |
| 257 | ALABI TAJUDEEN AJAO                                       | X       | X       | 310 | ANIMASHAUN ARIMIYAU AREMU     | X       | X       |
| 258 | ALABI-OROGÉ JOSIAH OLADIPO                                | X       | X       | 311 | ANIMASHAUN IYABODE ASHAKE     | X       | X       |
| 259 | ALADE DARE  | X       | X       | 312 | ANIMASHAWUN SHOBOWALE AKANNI  | X       | X       |
| 260 | ALADE LASISI OLANIYAN (MR.)                               | X       | X       | 313 | ANOLUE CHRISTOPHER CHIJJIOKE  | X       | X       |
| 261 | ALADE THEOPHILUS BABATUNDE                                | X       | X       | 314 | ANSA BERNADETTE EKENG         | X       | X       |
| 262 | ALAFIA HAKEEM ADEMOLA                                     | X       | X       | 315 | ANSA REGINA EKENG             | X       | X       |
| 263 | ALAFIA MORIAN IYABODE                                     | X       |         | 316 | ANTIA OFFIONG                 | X       | X       |
| 264 | ALAGBA CALLISTUS  | X       | X       | 317 | ANUNUEBE BENIASH              | X       | X       |
| 265 | ALAGBE COMFORT OLUSEGUN                                   | X       |         | 318 | ANUSIM PIUS CHIGOZIE X        | X       |         |
| 266 | ALAYANCE MANAGEMENT                                       |         |         | 319 | ANWADIKE ALBERT NWABUNO       | X       | X       |
|     | SERVICES LTD  | X       | X       | 320 | ANYAEJI DANIEL OBIDIGBO       | X       | X       |
| 267 | ALESHINLOYE-WILLIAMS ERASMUS                              | X       | X       | 321 | ANYAKORA THANKGOD             |         | X       |
| 268 | ALHAJI OLUWA MUYIBI TIJANI-EST.OF- FUND                   |         | X       | 322 | ANYANETU PIUS                 | X       | X       |
|     | ALIBA LAWRENCE  |         | X       | 323 | ANYANWU CHRISTOPHER           | X       | X       |
| 269 | ALIBA LAWRENCE  |         | X       | 324 | ANYANWU FERDINAND             | X       |         |
| 270 | ALIGBE EMMANUEL OKOJIE                                    | X       | X       | 325 | ANYANWU TITUS INYAMA          | X       | X       |
| 271 | ALINTA OKONKWO HYACINTH                                   | X       | X       | 326 | ANYANWU TITUS NJOKU           |         |         |
| 272 | ALLI BRAIMOH MUSTAFA                                      | X       | X       |     | CHUKWUEMEKA                   | X       | X       |
| 273 | ALLI GABRIEL RAJI   | X       | X       | 327 | ANYANWU(DECLD) ANYANWU HILARY |         |         |
| 274 | ALLI OLAJUMOKE ADEWUSI, T (ADMORS)                        |         | X       |     | (ADMOR) CORDELIA EBERE        | X       | X       |
| 275 | ALLISON MODUPE (ADMORS TO THE ESTATE OF ABOSEDE MOSES ADE | X       | X       | 328 | ANYAOGU CHRISTIAN MADUKAEJIKA | X       | X       |
|     |   |         |         | 329 | ANYAOHA WILLIAM NNADI         | X       | X       |
|     |   |         |         | 330 | ANYIAM DANIEL UZOMA           | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME   | 2015_36 | 2016_37 | S/N | HOLDER NAME  | 2015_36 | 2016_37 |
|-----|---|---------|---------|-----|--|---------|---------|
| 331 | ANYIKWA (ADMOR) & ANYIKWA (ADMOR) ANTHONY & ANYIKWA (A EMEKA & ANYIKWA SIMEON (DEC D) | X       | X       | 386 | AWOLOWO GEORGE OLUDAISI  | X       | X       |
| 332 | ANYIKWA GORDIAN OGBATU  | X       | X       | 387 | AWOLUSI JOSEPH JIMOH   | X       | X       |
| 333 | AP LTD SENIOR STAFF NON-CONT PENSIONS   | X       | X       | 388 | AWONAIKE SERIFAT .M. & ADENIKESOYE (ADMORS TO THE ESTATE OF AWON |         | X       |
| 334 | APALANDO KAYODE ADELODUN  | X       | X       | 389 | AWONIYI RAPHAEL OLATUKUNBO                                       | X       | X       |
| 335 | APAMPA ADEREMI K  | X       | X       | 390 | AWONUGA TIMOTHY AYODELE  | X       | X       |
| 336 | APETE WAKILU OLAYINKA   | X       | X       | 391 | AWOSANMI HEZEKIAH BABATUNDE                                      |         | X       |
| 337 | ARABA KUNLE   | X       | X       | 392 | AWOSANMI(DECED) AWOSANMI JANET (ADMOR) GABRIEL ABIYE             | X       | X       |
| 338 | ARASAH UMORU KHAMIE   | X       | X       | 393 | AWOTE AWOGBUYI BOLAJI  | X       | X       |
| 339 | ARAWOLE JOSIAH BABATUNDE  | X       | X       | 394 | AWOYOMI ADEDAYO SUNDAY J.  | X       |         |
| 340 | ARCHIBONG NYONG   | X       | X       | 395 | AXHOLME NOMINEES LTD "SU"A/C                                     |         | X       |
| 341 | AREGBE ABIGAIL FOLASHADE  | X       | X       | 396 | AXHOLME NOMINEES LTD "TE"A/C                                     |         | X       |
| 342 | AREGBE BASHIRU OLAKUNLE   | X       | X       | 397 | AYA REGINA OMOTOHAMEN  | X       | X       |
| 343 | AREGBE IBRAHIM BABATUNDE  | X       | X       | 398 | AYADI TEMIDAYO LOLA  | X       | X       |
| 344 | AREGBE IDOWU OLUWAKEMI  |         | X       | 399 | AYANDA ABRAHAM ABIDOYE   | X       | X       |
| 345 | AREGBE ISIAKA OLAGOKE   | X       | X       | 400 | AYANDA ESTHER AYO  | X       | X       |
| 346 | AREGBE MONSURAT   | X       | X       | 401 | AYANU LAWRENCE GUNDJOH   | X       | X       |
| 347 | AREGBE RILWAN AYODELE   | X       | X       | 402 | AYENI EMMANUEL TAIWO ESTATE OF                                   |         | X       |
| 348 | AREGBESOLA MICHAEL OLUSOLA  | X       | X       | 403 | AYIBA BALANTINE  | X       | X       |
| 349 | AREGHAN RAYMOND IYERE   | X       | X       | 404 | AYINDE & ONILOGBO RASAKI   | X       | X       |
| 350 | AREMU JOSEPH KOLAWOLE   | X       | X       | 405 | AYOKO GODWIN ADEFIKAYO   | X       | X       |
| 351 | ARIGUZO DENIS MBABIE  | X       | X       | 406 | AYORINDE OMONIYI ELIZABETH                                       |         | X       |
| 352 | ARIMOKU DICK  | X       | X       | 407 | AZEEZ YEKINI ADEYINKA  |         | X       |
| 353 | ARIMORO E.A& ARIMORO F.T. (ADMORS TO THE ESTATE OF ARIMOR                             | X       | X       | 408 | AZINGE THEODORA NWANENYUME                                       | X       | X       |
| 354 | ARUBASA ADMOR & ARUBASA DEC D MIKE GEORGE EMAN & ARUBA                                |         |         | 409 | AZINGE VALERIE NWANODU   | X       | X       |
|     | AGBANOWHE LUCKY FESTUS  |         | X       | 410 | AZUBUINYE PATRICK  | X       | X       |
| 355 | ARUOTURE PETER JOHNSON  |         |         | 411 | BABAJIDE JOSEPH OLADOYINBO ESTATE. OF BABAJIDE                   | X       | X       |
|     | AKPOTAYOBOR   | X       | X       | 412 | BABALOLA GANIYU  | X       | X       |
| 356 | ASANI RISKAT ABIOLA   | X       | X       | 413 | BABALOLA GLADYS  | X       | X       |
| 357 | ASECHEMIE DANIEL PELE SAMUEL  | X       | X       | 414 | BABALOLA SOLOMON OJO   |         | X       |
| 358 | ASHAYE MICHAEL ABIODUN  | X       | X       | 415 | BABATUNDE ABIODUN OLAYINKA                                       |         | X       |
| 359 | ASHOGBON SUSANAH ADEFUNKE   | X       | X       | 416 | BABATUNDE ENITAN OLUFEMI   | X       | X       |
| 360 | ASINI MOSES IRIKEVWIE   | X       | X       | 417 | BABATUNDE NURENI SALAMI  | X       | X       |
| 361 | ASIWAJU AYORINDE OMONIYI  | X       | X       | 418 | BABATUNDE SIMEON OGUNTOYE  | X       | X       |
| 362 | ASSOCIATED NOMINEES A/C D001  | X       | X       | 419 | BADAMOSI ABDUL LASISI  | X       | X       |
| 363 | ATANDA AMUSA AMOOH  | X       | X       | 420 | BADEJO MUNIRU OWOLABI  | X       | X       |
| 364 | ATANDIKIARI EMMANUEL MINAH  | X       | X       | 421 | BAIYEWU AYoola OLAYIMIKA   | X       | X       |
| 365 | ATITEBI PHILIP OLAWUMI  | X       | X       | 422 | BAIYEWU SUNDAY AKANBI  | X       | X       |
| 366 | ATOYEBI GBENGA ABOLAJI  | X       | X       | 423 | BAKARE & OLOYEDE SIKIRATU & DABIRI GANIYU MUTIATU                | X       | X       |
| 367 | ATOYEBI-KARGBO GRACE OLAYEMI  | X       | X       | 424 | BAKARE KOFOWOROLA ABIMBOLA                                       | X       | X       |
| 368 | ATTA IDI  | X       | X       | 425 | BAKRE RAZAK OLADIPO OLAITAN                                      | X       | X       |
| 369 | ATTAI MICHAEL UDOM  | X       | X       | 426 | BALEPO ANTHONY   | X       |         |
| 370 | ATUANYA OBI   | X       | X       | 427 | BALEPO ANTHONY ADEKUNLE  | X       |         |
| 371 | AVOH GODWIN BENJAMIN  | X       | X       | 428 | BALOGUN ABDUL GANIU  | X       | X       |
| 372 | AWAGBE ERIC   | X       | X       | 429 | BALOGUN GANIU OLUBODUN   | X       | X       |
| 373 | AWALU FLORENCE A. & AWALU ETHELBERT (ADMORS TO THE ESTATE OF AWA                      |         | X       | 430 | BALOGUN GANIYU & AHMED (ADMORS TO THE ESTATE OF BALOGUN KARI     | X       | X       |
| 374 | AWANI OBOYOWA   | X       | X       | 431 | BALOGUN JOSEPH ABIMBOLA  | X       | X       |
| 375 | AWE OLABISI A. & FOLAKE (ADMORS TO THE ESTATE OF AWE OLUBU                            | X       | X       | 432 | BALOGUN YAKUB ALABA  |         | X       |
| 376 | AWOBAJO OLAYINKA  | X       |         | 433 | BAMGBOPA HANNAH APEKE  | X       | X       |
| 377 | AWODEIN ABIODUN ADEMOLA   | X       | X       | 434 | BAMGBOSE ABIODUN AKINSANYA                                       | X       | X       |
| 378 | AWODEIN AYODEJI TOLULOPE  |         | X       | 435 | BAMIDELE AKINOLA   | X       | X       |
| 379 | AWODEIN BUKANLA   | X       | X       | 436 | BAMIDELE ISRAEL AKINOLA  | X       | X       |
| 380 | AWODEIN MODUPE  | X       | X       | 437 | BAMIGBOYE SAMUEL   | X       | X       |
| 381 | AWODEIN OLOLADE ARINADE   | X       | X       | 438 | BAMODU EDWARD OLADEINDE  | X       | X       |
| 382 | AWODEIN(DECED) AWODEIN MABEL (ADMOR) SOLOMON AJIBADE                                  | X       | X       | 439 | BANJO FRACIS OMOTAYO   | X       | X       |
| 383 | AWOGBORO LYDIA OMOLOLA  | X       | X       | 440 | BANJOKO AYODEJI  | X       | X       |
| 384 | AWOKULEHIN PETER  | X       |         |     |  |         |         |
| 385 | AWOLOLA JACOB   | X       | X       |     |  |         |         |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME                       | 2015_36 | 2016_37 | S/N | HOLDER NAME                         | 2015_36 | 2016_37 |
|-----|-----------------------------------|---------|---------|-----|-------------------------------------|---------|---------|
| 441 | BANJOKO OLUMIDE ENIOLA            | X       | X       | 496 | CHIKE & CHIKE ADMOR BERNNETT &      |         |         |
| 442 | BANKOLE JULIANAH MONISOLA         | X       | X       | 497 | CHIKE ADMOR PAULINA EBENEZER DEC D  | X       | X       |
| 443 | BANKOLE MARGARET MOSUNMOLA        | X       | X       |     | CHIKE PAULINE & CHIKE BERNNETT      |         |         |
| 444 | BANMEKE VICTOR OJO                | X       | X       | 498 | (ADMORS TO THE ESTATE OF CHIK       | X       | X       |
| 445 | BANMODU SAMUEL                    | X       |         | 499 | CHILEKE CHUKWUKA DANIEL             | X       | X       |
| 446 | BARAKA ESTHER ORE-OLUWA MOYP      | X       | X       | 500 | CHIMA LIVINUS ODINMA                | X       | X       |
| 447 | BARTHOLOMEW IRO                   | X       |         |     | CHIMAH & CHIMAH EDITH NNE           |         |         |
| 448 | BASHORUN ABENI                    | X       | X       | 501 | BENJAMIN ONYIKE                     | X       | X       |
| 449 | BASHORUN T.A.A, BASHORUN A. &     |         |         | 502 | CHIME INNOMA EMEKA                  | X       | X       |
|     | OTHERS (ADMORS TO THE ESTATE OF   | X       | X       | 503 | CHINE NKECHINYERE ESTHER            | X       | X       |
| 450 | BASSEY MFON                       | X       | X       | 504 | CHINEDU KEVIN OKOLI                 | X       | X       |
| 451 | BASSEY PATRICK ANTIGHA EDET       | X       | X       | 505 | CHINEMERE NKECHI                    | X       |         |
| 452 | BAWA ISA                          | X       | X       |     | CHRISTLIEB GROUP PROVIDENT          |         |         |
| 453 | BECKLEY GEORGIANA SEDETIN         | X       | X       | 506 | FUND LTD                            | X       | X       |
| 454 | BECKLEY OLUREMI                   | X       | X       | 507 | CHUKS-OKONTA GEORGE                 | X       | X       |
| 455 | BELLO AJAYI                       | X       |         | 508 | CHUKWU JACOB OGBU                   | X       | X       |
| 456 | BELLO MOHAMMED Z. (ADMORS TO      |         |         | 509 | CHUKWU VINCENT NZE                  | X       | X       |
|     | THE ESTATE OF BELLO ZAKARI MUHA   | X       | X       | 510 | CHUKWUDI NWOSE THOMPSON             | X       |         |
| 457 | BELLO RAUFU OLAITAN               | X       | X       | 511 | CHUKWUDI UZOKAS                     | X       | X       |
| 458 | BELLO SILAS IBITOYE               | X       | X       |     | CHUKWUEMEKA & EMOKAM                |         |         |
| 459 | BELLO YUSUF ALAO                  | X       | X       | 512 | CHRISTOPHER AZALAUO                 |         | X       |
| 460 | BENCHMARK SECURITIES LTD          | X       | X       | 513 | CHUKWUEMEKA JANE FAITH              | X       | X       |
| 461 | BENDE ELIEZER ORABUEZE            | X       | X       | 514 | CHUKWUEZE FELICIA CHINENYE          | X       | X       |
| 462 | BENDE THERISER ONALIFE            | X       | X       | 515 | CHUKWUJEKWU PETER                   | X       | X       |
| 463 | BENEMOR MACAULAY                  | X       | X       | 516 | CHUKWUKA CHUKWUNOMSO CHUKWUDI       |         | X       |
| 464 | BENSON BOSEDE                     | X       | X       |     | CHUKWUKA, GRACE A. & CHUKWUEBUKA    |         |         |
| 465 | BERRY TARIAH SAMUEL               | X       | X       | 517 | U. (ADMORS TO THE ESTATE OF CHUK    |         | X       |
| 466 | BESMART ERNEST DIAMOND            | X       | X       | 518 | CHUKWUMA ANTHONY ANYIKWA            | X       | X       |
| 467 | BEYIOKU BOSEDE FLORENCE           | X       | X       |     | CHUKWUNEKWU SYLVANUS                |         |         |
| 468 | BGL SECURITIES-DEPOSIT            |         | X       | 519 | ONWUBOLU                            | X       | X       |
| 469 | BIDA USMAN ESTATE. OF BIDA        | X       | X       | 520 | CHUKWUNENYE LEONARD                 | X       | X       |
| 470 | BIGSON DRUG CO.LIMITED            | X       | X       | 521 | CHUKWUNENYE MARY UGBOAKU            | X       | X       |
| 471 | BISI OLUBUKUNOLA OMOLEWA          | X       | X       | 522 | CHUKWURA SIMON OBI                  | X       | X       |
| 472 | BLAIZE YEKINNI ADEBIMPE           |         | X       | 523 | CHUKWURAH[DEC D MATTHIAS NNAIFE     | X       | X       |
| 473 | BODUNDE JOEL KOLADE               | X       | X       | 524 | CITY CODE SAVINGS AND LOANS LIMITED |         | X       |
| 474 | BODUNRIN JOEL AKNNI               | X       |         | 525 | CLAUDIUS-COLE OLATUNJI AKINTUNDE    | X       | X       |
| 475 | BOLARINWA GANIYU                  | X       | X       | 526 | CLAY FERGUSON LTD.                  |         | X       |
| 476 | BOLARINWA IBIKUNLE                | X       | X       | 527 | CO., ONUORA                         | X       | X       |
| 477 | BOLARINWA OLARINRE BOLANLE        | X       | X       |     | COKER DEC D(DEC D) AIYEPOLA         |         |         |
| 478 | BOSOMO R. AKPILE                  | X       | X       | 528 | MOSUN(ADMOR) SAMUEL OLATUNDE        |         | X       |
| 479 | BRAIMAH THEODORE OHIKWEMEN SUNDAY | X       |         | 529 | COKER BABATUNDE                     | X       | X       |
| 480 | BRAIMOH LATEEF BABATUNDE          | X       | X       | 530 | COKER DANIEL ABAYOMI                | X       | X       |
| 481 | BRANCO CECILIA ABIODUN            | X       | X       |     | COKER VERONICA & COKER SHODUNKE     |         |         |
| 482 | BRISTOL SAMUEL IBIETOANYE         | X       | X       | 531 | (ADMORS TO THE ESTATE OF COKE       | X       | X       |
| 483 | BURAIMOH SURAIIBU ONIBIYO         |         | X       | 532 | CO-OPER FLEMMING-DEPOSIT A/C        | X       | X       |
| 484 | CAMPBELL SUSANAH FUNSHO           | X       | X       | 533 | COUNTER TRUST SEC.HOUSE A/C         | X       | X       |
| 485 | CAPITAL TRUST                     |         |         | 534 | CSL STOCKBROKERS DEPOSIT A/C        | X       | X       |
|     | BRKS.LTD.TRADED-STOCK-A/C         | X       | X       |     | CSL STOCKBROKERS-TRADED-            |         |         |
| 486 | CASHCRAFT ASSET MANAGEMENT LTD    |         | X       | 535 | STOCK-A/C                           | X       | X       |
| 487 | CENTRAL FINANCE LIMITED           | X       | X       | 536 | DABIRI LAWAL                        | X       | X       |
| 488 | CENTURY SECURITIES LIMITED        | X       |         | 537 | DADA CHRISTOPHER ADE.               |         |         |
| 489 | CHIAHA MONICA                     | X       | X       | 538 | DADA ELVIS OLUMIDE                  | X       | X       |
| 490 | CHIEGBOKA IFEANACHOR LEONABD      | X       | X       | 539 | DADA MICHAEL                        | X       | X       |
| 491 | CHIEGBOKA REGINA UKAMAKA          | X       |         |     | DADDAH(DEC D) DADDAH EJIRO          |         |         |
| 492 | CHIEGBOKA THEOPHILUS OKEKE        | X       |         | 540 | (ADMOR) PRECIOUS OJIRU              | X       | X       |
| 493 | CHIEGBU ONYEMAECHI AUGUSTINE      | X       | X       | 541 | DAIRO OLATUNJI ALABA                | X       |         |
| 494 | CHIGBU EMMANUEL WOKO              | X       | X       | 542 | DAJUR CLETUS I K                    | X       |         |
| 495 | CHIKATAH CHARLES IJOMAH           |         | X       | 543 | DAKA ERASMUS AFRICANUS BOB          | X       | X       |
|     |                                   |         |         | 544 | DAN IMEH & INYANG AFFIONG B.        |         |         |
|     |                                   |         |         | 545 | (ADMORS TO THE ESTATE OF D          | X       | X       |
|     |                                   |         |         | 546 | DANIA TIAMIYU ADE                   | X       | X       |
|     |                                   |         |         | 547 | DANIELS STELLA KOFOWOROLA           |         | X       |
|     |                                   |         |         | 548 | DANSO AYOOLA                        | X       | X       |
|     |                                   |         |         | 549 | DANSO DAMILOLA                      | X       | X       |
|     |                                   |         |         | 550 | DANSO FOLAKEMI                      | X       |         |
|     |                                   |         |         |     | DANSO OLABISI                       |         | X       |
|     |                                   |         |         |     | DANSO OLADIPUPO                     |         | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME   | 2015_36 | 2016_37 | S/N | HOLDER NAME  | 2015_36 | 2016_37 |
|-----|---|---------|---------|-----|--|---------|---------|
| 551 | DANSO OLALEKAN  | X       | X       | 606 | EFIONG OKON  | X       | X       |
| 552 | DANSO SYLVESTER KOBINA ENIOLA                                   |         | X       | 607 | EGBERONGBE FATAI OLU-ABIMBOLA                                    | X       | X       |
| 553 | DANSO TEMILOLU  | X       | X       | 608 | EGBINADE RAMOTA MOTOLANI   | X       | X       |
| 554 | DAPU JOE LIMITED  | X       |         | 609 | EGBO OBADIAH NIMMO   | X       |         |
| 555 | DAUDA UMARU   | X       | X       | 610 | EGBOCHUKWU ANTHONY SUNDAY  | X       | X       |
| 556 | DAVID KABE  | X       | X       | 611 | EGBODO EZENWAKA  | X       | X       |
| 557 | DAVID OLUJOKE OLAJUMOKE   | X       | X       | 612 | EGBOH MOSES CHUKWUMAH  | X       |         |
| 558 | DAWODU & AYENI MR ADMOR BABATUNDE                               |         |         | 613 | EGBOKA KEZIAH IFEYINWA   | X       | X       |
|     | ASAFA TAWAKALITU ABEGBE   | X       | X       | 614 | EGBOR JENNIFER IYOHA   | X       | X       |
| 559 | DAWON BURAIMOH OLATUNJI   | X       | X       | 615 | EGBOR MARY GIMBIA  | X       | X       |
| 560 | DEDEKE WINIFRED ADEBUNMI  | X       | X       | 616 | EGBOR MICHAEL AUGUSTINE OSEMELU                                  |         | X       |
| 561 | DIBIA GODWIN OKECHUKWU  |         | X       | 617 | EGBOSIMBA VICTOR EKEH  | X       |         |
| 562 | DIKE EGBURONU EYEH  | X       | X       | 618 | EGBUCHOLEM NNAMDI JACOB  | X       | X       |
| 563 | DIKE GILBERT ADIMBEONYE   | X       | X       | 619 | EGBUKA DORIS KELECHI   | X       | X       |
| 564 | DIMUDE STEPHEN  | X       |         | 620 | EGBUKA EBERECHUKWU   | X       | X       |
| 565 | DIRI IWARIMIE H. (ADMORS TO THE ESTATE OF DIRI HEZEKIAH JOH     | X       | X       | 621 | EGBULE MICHAEL OGOEBULEM   | X       | X       |
|     | DOPHON JOSEPH ADEBAYO   | X       | X       | 622 | EGBUONU EMMANUEL OKAFOR  | X       | X       |
| 566 | DOUGAN-CHAMPION KIKE ARMANDO                                    | X       | X       | 623 | EGEDE PATRICK JOSIAH OZUMEHULEH                                  | X       | X       |
| 567 | DRURY INVESTMENTS LIMITED                                       | X       | X       | 624 | EGEDIGWE JOSEPH CHINAGO  | X       | X       |
| 568 | DURODOLA MOSES OLUWADARE  |         |         | 625 | EGEJURU EMMANUEL UZOMA   | X       | X       |
| 569 | OLAOLU  | X       | X       | 626 | EGEMONYE JEAN ALICIA   | X       | X       |
| 570 | DUROJAIYE BOLAI   | X       | X       | 627 | EGEONU GRACE OKWUONU   | X       | X       |
| 571 | DUROJAIYE SAMUEL OLUBI  | X       | X       | 628 | EGERE ANTHONY  | X       | X       |
| 572 | DUROWAIYE DAMILOLA YEWANDE                                      |         |         | 629 | EGESI KENNETH CHUKWUDI   | X       | X       |
|     | OMOLADUN  | X       | X       | 630 | EGHOADANIM EDMUND SUNDAY   | X       | X       |
| 573 | DURU CHARLES IHENACHO   | X       | X       | 631 | EGWIN NATHANIEL  | X       | X       |
| 574 | DURU CHIDI NZE AND DURU UGOCHUKWU (ADMORS TO THE ESTATE OF DURU | X       |         | 632 | EGWUATU NNENNA ADA   | X       | X       |
|     | DURU CHUKWUMEZIE SIMON  | X       | X       | 633 | EGWUONWU JONATHAN IFEANYI  | X       | X       |
| 575 | DURU FELIX ONYEMA   | X       | X       | 634 | EHICHIOYA OKOUGBO JEROME   | X       | X       |
| 576 | DURU NNAWUIHE LIVINUS   | X       | X       | 635 | EHIEM ANSELM CHUKWUEMEKA   | X       | X       |
| 577 | DURU OZOMA JAMES  | X       |         | 636 | EHIRIM BONIFACE OMENICHEKWE NOBLE                                | X       |         |
| 578 | DURU UZOMA OKOROAGU   | X       | X       | 637 | EHUCHIE THOMASY, EST OF  | X       | X       |
| 579 | DURU VERONICA NWABIANODI  | X       | X       | 638 | EJEH SHEIDU TOKULA   | X       | X       |
| 580 | EBE OFFIONG OKON  | X       | X       | 639 | EJEHU & DEC D FELIX OKWUCHUKWU                                   |         |         |
| 581 | EBEDE PATRICK OKPALA  | X       |         | 640 | EJEHU & EJEHU MR ADMOR BONIFACE C                                | X       | X       |
| 582 | EBEKUONYE ANTHONIA N.& EBEKUONYE                                |         |         | 641 | EJIFOR FERDINAND O   | X       | X       |
| 583 | UGOCHUKWU E. (ADMORS TO THE ESTATE                              | X       | X       | 642 | EJIKE CECILIA KECHINYERE   | X       | X       |
|     | EBELIKE ADEILE ALOYSIUS   | X       | X       | 643 | EJIKEME CLEMENT ONUORA   | X       | X       |
| 584 | EBENEZER OLUGBEMIGA   | X       | X       | 644 | EJIM EKEMEZIE SAMUEL   | X       | X       |
| 585 | EBERE IGNATIUS ONYEHERE   | X       |         | 645 | EJIMAKAONYE LEONARD  | X       | X       |
| 586 | EBERECHUKWU BENEDETH AMARAEGBU                                  | X       | X       | 646 | EJIOFOR BENSON NWOYE   | X       | X       |
| 587 | EBERECHUKWU BERNETH EBERE                                       | X       | X       |     | EJOH & EJOH PATIENCE N. (ADMOR) & EJOH EMMANUEL N. (ADM          |         |         |
| 588 | EBIRERI & EBIRERI MAGARET OHWOBENO                              |         |         |     | MARCUS CHIMA (DEC D)   | X       | X       |
| 589 | & EBIRERI GOODLUCK ABRAHAM                                      |         |         | 647 | EKA-ETEH MORRIS JOSEPH   | X       | X       |
|     | EDAFEJEWIA  | X       | X       | 648 | EKE ARUA KALU  | X       | X       |
| 590 | EBO JONATHAN ARINDE   | X       |         | 649 | EKE CHRISTIE OSARU, BELO-OSAGIE                                  |         |         |
| 591 | EBOIGBE ISIKHUEME PATRICK                                       | X       | X       |     | FATAI & OTHERS (ADMORS TO THE EST                                |         | X       |
| 592 | EBOSIE CHRISTIAN  | X       | X       | 650 | EKE GODWIN U.  | X       | X       |
| 593 | EDE NKECHI MIRIAM   | X       | X       | 651 | EKE KELECHI (ADMORS TO THE ESTATE                                |         |         |
| 594 | EDEKO PIUS EHIGIATOR  | X       | X       |     | OF EKE IGBOANUNMA OH   | X       | X       |
| 595 | EDET ASUQUO   | X       | X       | 652 | EKE NWOKE  | X       | X       |
| 596 | EDET IBIANG EDET  | X       |         | 653 | EKE OJI DOMINIC  | X       | X       |
| 597 | EDIANG ARCHIBONG UMOH   | X       | X       | 654 | EKEANOZIE EMMANUEL CHILOBELU                                     |         | X       |
| 598 | EDIANG THERESA ARCHIBONG  | X       | X       | 655 | EKECHI CORDELIA  | X       | X       |
| 599 | EDO MR. SAMUEL KIMBO  | X       | X       | 656 | EKEH PRINCEWILL (ADMORS TO THE                                   |         |         |
| 600 | EDOR CYRIL CHRISTOPHER OBEHA                                    | X       | X       |     | ESTATE OF EKEH HERBERT )   | X       | X       |
| 601 | EDU EFFION UDOH   | X       | X       | 657 | EKEH SUNDAY  | X       | X       |
| 602 | EDU JOANNAH OGECHI  | X       | X       | 658 | EKEKE COMFORT C  | X       | X       |
| 603 | EDUN MR. SAMUEL ADESOLA   | X       | X       | 659 | EKEMEZIE NWAEZENAGU LOUIS  | X       | X       |
| 604 | EDUN SAMUEL ADEKOYEJO   | X       | X       | 660 | EKEZIE, ABIGAIL C.& OGECHI C. (ADMORS TO THE ESTATE OF EKEZIE CH | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME   | 2015_36 | 2016_37 | S/N | HOLDER NAME                                      | 2015_36 | 2016_37 |
|-----|---|---------|---------|-----|--|---------|---------|
| 661 | EKO RAIMI JINADU  |         | X       | 716 | ERADIRI GABRIEL LAMBERT                          | X       | X       |
| 662 | EKOKOJE AMOS  | X       | X       | 717 | ERINLE FLORENCE OLUBUKUNOLA                      | X       | X       |
| 663 | EKONG ETIM AKPAN  | X       | X       | 718 | ERUAGA MICHAEL EGIEGBAI ALURAME                  |         | X       |
| 664 | EKPERI SYLVANUS IRO   | X       | X       | 719 | ESENWA ALEX OKECHUKWU                            |         | X       |
| 665 | EKPIWHRE LILY OSEN  | X       | X       | 720 | ESENWA CECILIA ONELO                             | X       | X       |
| 666 | EKPO MARGARET TOM   | X       | X       | 721 | ESENWA FRANCIS NWABUEZE                          | X       | X       |
| 667 | EKURE EMMANUEL UGBOGBO ESTATE.<br>OF EKURE                        | X       | X       | 722 | ESENWA MARY CHYNYE                               | X       | X       |
| 668 | EKWENSI CYPRIANA  | X       | X       | 723 | ESENYIE AKPAN JOHN                               | X       | X       |
| 669 | EKWUEME JULIUS ANUNOBI  | X       | X       | 724 | ESOTU PIUS SUNDAY                                | X       |         |
| 670 | EKWUEME ROMANUS OSITA   | X       | X       | 725 | EST OF ADEBIYI AGNES ABIODUN,                    |         | X       |
| 671 | EKWURIBE ABEL UWAEGBULEM  | X       | X       | 726 | EST OF CHUKWUEZE CHRISTOPHER,                    | X       | X       |
| 672 | EKWURIBE IHEANYI  | X       | X       | 727 | EST OF NANNA CHRISTIAN, ODEWORITSE               | X       |         |
| 673 | ELECHUKWU VALENTINE NWABUEZE                                      |         | X       | 728 | EST OF SANUSI SULAIMAN ALABI,                    | X       | X       |
| 674 | ELEE DAVID MMADUBIKE  | X       | X       | 729 | ESTATE OF OKUSANYA OLADIPO<br>OLADUNJOYE,        |         | X       |
| 675 | ELEKEDE BABATUNDE SULAY ENIOLA                                    |         | X       | 730 | ESTATE OF ADEBAYO JOSEPH,                        | X       |         |
| 676 | ELEMUREN ADETOLA BILIKISU   | X       | X       | 731 | ESTATE OF ADEDEJI LUCY OMORINOLA,                | X       | X       |
| 677 | ELEODI ANULIKA ONYINYE  |         | X       | 732 | ESTATE OF ADEKUNLE TIMOTHY<br>ADEBOLA IBIKUNLE,  | X       | X       |
| 678 | ELLIOTT GRACE AYOTUNDE  | X       | X       | 733 | ESTATE OF AGBOOLA TAIJU BELLO,                   | X       | X       |
| 679 | EMA ENO ASUQUO  | X       |         | 734 | ESTATE OF AKINTUNDE SAMUEL MODUPE,               | X       |         |
| 680 | EMAH PETER BASSEY   | X       | X       | 735 | ESTATE OF BAMMEKE JOSIAH IDOWU,                  | X       | X       |
| 681 | EMEHU REGINA NWAMAKA  | X       | X       | 736 | ESTATE OF COKER FESTUS, MOBOLAJI                 | X       |         |
| 682 | EMELAYO CYPRIAN C.  | X       | X       | 737 | ESTATE OF ERAIKHUEMEN ANDREW<br>AIGBO UGBERAESE, | X       | X       |
| 683 | EMELI OKECHUKWU FELIX   | X       | X       | 738 | ESTATE OF FAWEHINMI GANI,                        | X       | X       |
| 684 | EMELIKE KINGSLEY OGU X  | X       |         | 739 | ESTATE OF LOPEZ JIDE,                            | X       |         |
| 685 | EMENGINI JOSEPH B. EGWUATU  | X       | X       | 740 | ESTATE OF NAIBI WAHABI ALIMI SALAMI,             | X       | X       |
| 686 | EMENIKE LINUS OKOLI   | X       | X       | 741 | ESTATE OF NANNA W. OKPEAYE JOHNSON,              |         | X       |
| 687 | EMEREOLE CHRISTOPHER ANAESIUBA                                    | X       | X       | 742 | ESTATE OF NWUDE OZOEMENAM JEROME,                |         | X       |
| 688 | EMERONYE SAMUEL CHUKWUNEDU  | X       |         | 743 | ESTATE OF OGUNDE AMOS OLAKUNLE,                  | X       |         |
| 689 | EMERUOM & EMERUOM ADMOR STANLEY<br>C & DEC D ANTHONY UGWU SELINAH |         | X       | 744 | ESTATE OF OKEREKE ANTHONY<br>MADUMERE,           | X       | X       |
| 690 | EMESIH JOHN ANDREW OKORONKWO                                      |         | X       | 745 | ESTATE OF OMOLAJA OLADAPO, OLASENI               | X       |         |
| 691 | EMESSI LLOYD FUGBARA  | X       | X       | 746 | ESTATE OF OTOMEWO PAUL AZANOR,                   |         | X       |
| 692 | EMETI CHIKA JONATHAN  | X       | X       | 747 | ESTATE OF TUBU MICHAEL, OPALI                    |         | X       |
| 693 | EMEZUE GABRIEL EGULONU  | X       | X       | 748 | ESTATE OF ADINANMUOH ARINZE CELESTINE,           |         | X       |
| 694 | EMHANESHI JEROME B.   | X       | X       | 749 | ESTATE OF AGUDA GRACE MODUPEORE                  | X       | X       |
| 695 | EMIOJERENRE & OMAENIKUN SUNDAY<br>DORTI ONOMAJEREYE               | X       | X       | 750 | ESTATE OF AKINLADE DAUDA ADENIYI                 | X       | X       |
| 696 | EMMANUEL-FANIYI EDWARD ADEWALE                                    | X       | X       | 751 | ESTATE OF AMAO NASIRU ADISA,                     | X       | X       |
| 697 | EMODI VICTOR  | X       | X       | 752 | ESTATE OF AYIBA DOMINIC,                         | X       | X       |
| 698 | EMONO CHRISTOPHER AZUKA JACOBS                                    | X       | X       | 753 | ESTATE OF AYIBA NWEKE,                           | X       | X       |
| 699 | EMORDI ALOYSIUS   | X       | X       | 754 | ESTATE OF BADIRU ADENIYI SUARAU                  | X       |         |
| 700 | EMPIRE SECURITIES LIMITED   | X       | X       | 755 | ESTATE OF BATOWEI EDWARD WALTER                  | X       | X       |
| 701 | ENAHORO VICTOR  | X       | X       | 756 | ESTATE OF BUHARI ZNEBU                           | X       | X       |
| 702 | ENEBONG GLORIA ABUMA AKBOM  | X       | X       | 757 | ESTATE OF BUSARI RUFAL ADEBAYO,                  | X       | X       |
| 703 | ENE-ITA UTIBE BASSEY  | X       | X       | 758 | ESTATE OF COKER SOTINOYE ADEKANMBI,              |         | X       |
| 704 | ENIAYEYE GODWIN BABATUNDE   | X       | X       | 759 | ESTATE OF DISU SALAU, ADISA                      | X       | X       |
| 705 | ENIFENI AFOLABI EJIRE   | X       | X       | 760 | ESTATE OF ELEODI BENSON CHUKS                    | X       | X       |
| 706 | ENIGBONJAIYE EPHRAIM OMOTAYO                                      | X       | X       | 761 | ESTATE OF EZEANI PIUS OKEKE,                     | X       | X       |
| 707 | ENIKUOMBHIN BENSON OLORUNGBONJU                                   | X       | X       | 762 | ESTATE OF EZEBUNWA ALOYSIUS UMUNAKWE,            |         | X       |
| 708 | ENTERPRISE STOCKBROKERS PLC                                       |         | X       | 763 | ESTATE OF EZEFOR ELEAZER NWANKWO,                |         | X       |
| 709 | ENUJI AUGUSTINE   | X       | X       | 764 | ESTATE OF FADEYI ISAAC OLU                       | X       | X       |
| 710 | ENWERE RUFUS  | X       | X       | 765 | ESTATE OF HAMMOND ANGUS AKINKUNMI                | X       | X       |
| 711 | ENWEREM GRACE NGOZI   | X       | X       | 766 | ESTATE OF IBE PAUL, MAGNUS                       | X       | X       |
| 712 | ENWEZOR JAMES OSITADIMMA  | X       | X       | 767 | ESTATE OF IBIKUNLE EMMANUEL ADEMOLA              |         | X       |
| 713 | ENYEKWE AMOBI INNOCENT  | X       | X       | 768 | ESTATE OF LADIPO LAPADE                          | X       | X       |
| 714 | ENYEKWE INNOCENT AMOBI  | X       | X       | 769 | ESTATE OF LAWAL RAJI ADISA                       | X       |         |
| 715 | ENYIAH CYRIL  | X       | X       | 770 | ESTATE OF LAWANI ALEXIUS AKANNI,                 | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME  | 2015_36 | 2016_37 | S/N | HOLDER NAME   | 2015_36 | 2016_37 |
|-----|--|---------|---------|-----|---|---------|---------|
| 771 | ESTATE OF MOLADE YAHAYA NOAH   |         | X       | 826 | EZE DANIEL EKEMEZIE   | X       |         |
| 772 | ESTATE OF NEDUM CHRISTOPHER<br>NDUKAIFE  |         | X       | 827 | EZE EMMANUEL OBIORA   | X       | X       |
| 773 | ESTATE OF NWANYA JULIUS AMAEZE EGBEMBA,  |         | X       | 828 | EZE JOHN OKEKE NNAEMEKA   | X       | X       |
| 774 | ESTATE OF NWUZOR BEATRICE, EJIUGU  |         | X       | 829 | EZEONYILIMBA & DEC D MR ECHEZONA                                    |         |         |
| 775 | ESTATE OF ODUKALE SAMUEL SALAU AKIN.,  |         | X       |     | EZENYILIMBA LAZARUS & FELICIA                                       | X       | X       |
| 776 | ESTATE OF ODUKALE SAMUEL SALAU, AKINOLA  |         | X       | 830 | EZEADIKWA ANTHONY IKECHI  | X       | X       |
| 777 | ESTATE OF OGUNDIMU THEOPHILUS OLUYEMI,   |         | X       | 831 | EZEAGULU HYACINTH O.  | X       | X       |
| 778 | ESTATE OF OHIAERI ABADOM PAUL  |         | X       | 832 | EZEAKU BASIL OFOEDU   |         | X       |
| 779 | ESTATE OF OKOGWU GABRIEL CHIKE   |         | X       | 833 | EZEAMAMA EZEDIMMA EUBEBIUS  | X       | X       |
| 780 | ESTATE OF OKOLI OKEKE CHRISTIAN,   | X       | X       | 834 | EZEAMAMA LOUIS MUOMEDO  | X       | X       |
| 781 | ESTATE OF OKOUGH A FRANK,  |         | X       | 835 | EZEANI FRANCIS CHRISTOPHER OKOYE                                    |         | X       |
| 782 | ESTATE OF OKOYE CHUKWUNETA LAZARUS, X  |         | X       | 836 | EZECHI AMOS E. EZECHI EZIGBO  | X       | X       |
| 783 | ESTATE OF OKOYE PETER CHUMA,   | X       | X       | 837 | EZEIGBO BASIL UDEGBUNA  |         | X       |
| 784 | ESTATE OF OKUJAGU FRANKLIN   |         | X       | 838 | EZEILO SAMUEL OKOLI   | X       | X       |
| 785 | ESTATE OF OLUWA AYISATU,   |         | X       | 839 | EZEIRUAKU DOMINIC OBIELI  | X       | X       |
| 786 | ESTATE OF OMOROGBE MOSES<br>OSASOGIE,  |         | X       | 840 | EZEKOKA LIVINUS ONYEBUEKE   | X       | X       |
| 787 | ESTATE OF ONANUGA AYODELE  | X       | X       | 841 | EZEKWEM EMMANUEL  | X       |         |
| 788 | ESTATE OF ORESOTU OLUTUMININU,   | X       | X       | 842 | EZENAGU DAVID ABUO  | X       | X       |
| 789 | ESTATE OF ORHORO NATHAN<br>ONOGHOJAYE UKODIOGHENE                                      | X       | X       | 843 | EZENWA CHUKWUKA IGNATIUS  | X       | X       |
| 790 | ESTATE OF OTAH IBE UKAGHA,   |         | X       | 844 | EZENWAJI GAIUS NWACHUKWU  | X       | X       |
| 791 | ESTATE OF OWOLABI ADEMOLA SAMUEL   | X       | X       | 845 | EZENWANNE EJIKE   | X       | X       |
| 792 | ESTATE OF REFFELL GEORGE AYOOLA<br>MOROUNFOLU  | X       | X       | 846 | EZENWEZE BONIFACE   | X       | X       |
| 793 | ESTATE OF SANMI RAIMI AKANBI,  | X       | X       | 847 | EZENWOBI NKEMUAKONAM LYDIA  |         | X       |
| 794 | ESTATE OF SEGUN TIMOTHY LADIPO   | X       |         | 848 | EZEocha LAWRENCE IWEJUO   | X       | X       |
| 795 | ESTATE OF UDEGBUNAM EROJILIKWE<br>EMMANUEL,  |         | X       | 849 | EZE OFOR MICHAEL  | X       | X       |
| 796 | ESTATE OF UMEOKORO SIMON, OKOLI  |         | X       | 850 | EZE OKE JUDE ORIZU  | X       | X       |
| 797 | ESTATE OF, ADEYEMI OLU DIPE  | X       | X       | 851 | EZE OKE MARY ROSE   | X       | X       |
| 798 | ESTATE OF, ALH. SULE LAMIDI AKANJI   |         | X       | 852 | EZEONU ROMANUS  | X       | X       |
| 799 | ESTATE OF, AMAZU LAWRENCE<br>CHUKWUNENYE   |         | X       | 853 | EZEONYEBUCHI SAMUEL OLU.  | X       | X       |
| 800 | ESTATE OF, DR ADE ADENIYI JONES  |         | X       | 854 | EZEORA EZENNIA EMMANUEL   | X       |         |
| 801 | ESTATE OF, EKPO MONDAY EKPO  |         | X       | 855 | EZERE NGOZI GABRIEL   | X       | X       |
| 802 | ESTATE OF, KARIKASA BUSARI   | X       | X       | 856 | EZERIBE NELSON CHINEKEZI  | X       | X       |
| 803 | ESTATE OF, NRI VINCENT CHIBUEZE  | X       | X       | 857 | EZEUDE ALOYSIUS NKEMJIKA  | X       | X       |
| 804 | ESTATE OF, OKEOWO MICHEAL<br>AFOLABI OKUNOLA   |         | X       | 858 | EZEZUE MICHAEL MGBECHIKWELU   | X       | X       |
| 805 | ESTATE OF, OLUMIDE FRANCISCO PEREIRA X   |         | X       | 859 | EZIKA MICHAEL OKOYE   | X       | X       |
| 806 | ESTATE OF, SOBANDE JAMES ISHOLA  |         | X       | 860 | EZIKE CHUKWUEKE BONIFACE  | X       | X       |
| 807 | ESTATE OF, UZODINMA EDMUND<br>CHUKWUEMEKA CHIEKE                                       |         | X       | 861 | FABIYI EBENEZER ADEYEMI   | X       | X       |
| 808 | ESU CELESTINE SAMUEL DAVID   | X       | X       | 862 | FABUYI OLANREWAJU WILLIAM CHIEF                                     |         | X       |
| 809 | ESUBIYI(DECLD) AJAYI BENNET(ADMOR)<br>(DECLD) AJAYI BENNET(AD TALABI<br>ESUOLA OLAWUWO | X       | X       | 863 | FADAIRO SAMSHUDEEN OLUSHOLA   | X       | X       |
| 810 | ETIKERENTSE GODFREY  | X       |         | 864 | FADIPE CHARLES  |         | X       |
| 811 | ETIM PATRICK EDEM  | X       | X       | 865 | FADIYA SAMUEL OLUWOLE   | X       | X       |
| 812 | ETOAMAIHE EDMUND PYTHIAS UKACHI  | X       | X       | 866 | FADUNMIYE LAWRENCE BAYODE   | X       | X       |
| 813 | ETOAMAIHE UKACHI JULIUS  |         | X       | 867 | FADUNMOYE OYE   | X       |         |
| 814 | ETOH GRACE ONYECH E  | X       | X       | 868 | FAGBAYIBI ALICE O &, ADEOLA (ADMORS<br>TO THE ESTATE OF FAGBAYIBI M | X       | X       |
| 815 | ETOTUOMA DONALD AMUSONO E.   | X       | X       | 869 | FAGBEMI BUKOLA OLA  | X       | X       |
| 816 | ETUKUDO & DEC D ABEL THOMPSON  |         | X       | 870 | FAGBENRO REBECCA ADESOLA  | X       | X       |
| 817 | & ETUKUDO ADMORS IQUO OKON   | X       | X       | 871 | FALADE OLAYINKA OLUKUNLE  | X       | X       |
| 818 | ETUODICHUKWU SAMUEL OKORO  | X       |         | 872 | FALAIYE LAWRENCE  | X       | X       |
| 819 | EWENUYI STELLA AJOKE   | X       | X       | 873 | FALASE JOKE   | X       | X       |
| 820 | EWUZIE EUGENE IZUNOBI  | X       | X       | 874 | FALCON SECURITIES LTD   |         | X       |
| 821 | EYE MONG   | X       | X       | 875 | FALEYE THEOPHILUS AKANBI BANDELE<br>ESTATE. OF FALEYE               | X       | X       |
| 822 | EYITENE ALEX OWUMI   | X       | X       | 876 | FAMOKUNWA ISAAC ISOLA OLU   | X       | X       |
| 823 | EYITENE GLORIA EFUA  | X       | X       | 877 | FAMUYIDE OMOLOLA  | X       | X       |
| 824 | EYO EDEM EKPENYONG   | X       | X       | 878 | FAMUYIWA JOSEPH OLUKUNLE  | X       | X       |
| 825 | EZE ALEXANDER CHIJI OKE  | X       | X       | 879 | FAMUYIWA OLUWOLE  | X       | X       |
|     |  |         |         | 880 | FANIKA SUNMOLA OYENIRAN   | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N | HOLDER NAME   | 2015_36 | 2016_37 | S/N | HOLDER NAME  | 2015_36 | 2016_37 |
|-----|---|---------|---------|-----|--|---------|---------|
| 881 | FANIYI RACHEL BOLANLE   |         | X       | 936 | IBEMERE IKELI JOHN   | X       | X       |
| 882 | FANTO PETER NANYEN  |         | X       | 937 | IBENEGBU AZUKA CHUKWUDINMA                                       | X       | X       |
| 883 | FASAN MARGARET OLUSOLA  |         | X       | 938 | IBENEGBU EDOGHALU DANIEL   | X       | X       |
| 884 | FASEHUN EBENEZER OLAWALE OLADIPO                                      | X       | X       | 939 | IBENEZIM CHRISTOPHER IKECHUKWU                                   |         | X       |
| 885 | FASHINA MUDASIRU  |         | X       | 940 | IBEZIN JERRY K.C.  | X       | X       |
| 886 | FASHOLA ADEBAYO BABALOLA  |         | X       | 941 | IBI THOMPSON KWEKI   | X       | X       |
| 887 | FATINIKUN AUGUSTINE FOLORUNSHO  |         | X       | 942 | IBIROGBA FAOSAT MOJISOLA   | X       | X       |
| 888 | FATUNKE, OYINLOLA O.& BENJAMIN B.<br>(ADMORS TO THE ESTATE OF FATUNKE | X       | X       | 943 | IBIROGBA IBUKUNOLUWA   | X       | X       |
| 889 | FEYISITAN KARIM SANNNI  |         | X       | 944 | IBIWOYE JOHN OLANREWAJU  | X       | X       |
| 890 | FINNI KHAFAYAT ABOSEDE  |         | X       | 945 | IBIYEYE ADEBISI  | X       | X       |
| 891 | FIRST ALSTATE SECURITIES LTD  |         | X       | 946 | IBRAHIM ALANI WASIU  | X       | X       |
| 892 | FIRST EQUITY SEC.-DEPOSIT A/C   |         | X       | 947 | IBRAHIM FARID OLAMIDE  | X       | X       |
| 893 | FIRST PEN CUST/ASSET MGT CORP<br>OF NIG-MAI                           |         | X       | 948 | IBRAHIM JIBO   | X       | X       |
| 894 | FIS SECURITIES LIMITED  |         | X       | 949 | IBRAHIM RABI DANLADI   | X       | X       |
| 895 | FOLARIN OLUWOLE   |         | X       | 950 | ICMG SECURITIES LIMITED  |         | X       |
| 896 | FORTHRIGHT SEC.& INV.-TRADED-<br>STOCK-A/C                            |         | X       | 951 | IDAHOSA ANDREW   | X       | X       |
| 897 | FUND AP LIMITED STAFF PROVIDENT AP<br>LIMITED STAFF PROVIDENT         | X       | X       | 952 | IDIMOGU SUSSAN, IDIMOGU IFEANYI &<br>OTHERS (ADMORS TO THE ESTAT |         | X       |
| 898 | FUSL NOMINEE / SMALL CAP FUND<br>NOMINEE / SMALL CAP FUND             |         | X       | 953 | IDOWU ALBERT ADESANYA  | X       | X       |
| 899 | GABRIEL-IZUEHIE OBIAGELI NORAH  |         | X       | 954 | IDOWU JONATHAN OLUJINMI  | X       | X       |
| 900 | GANIYU KUDIRAT MOTUNRAYO  |         | X       | 955 | IDOWU OLAWALE OLASUPO  | X       | X       |
| 901 | GARUBA IBRAHIM  |         | X       | 956 | IDOWU RAIMI BANDELE  | X       | X       |
| 902 | GARUBA ISAAC ERIC AYODELE   |         | X       | 957 | IDOWU SAMUEL BABASOLA  | X       | X       |
| 903 | GBADAMOSI SIDIKATU ADUKE  |         | X       | 958 | IDOWU(DECLD) IDOWU, LOUISA IBIRIN<br>(ADMOR) JOSEPH OLA          | X       | X       |
| 904 | GBARAYEGE MBANAO C. WALEBE  |         | X       | 959 | IDRIS RABIU OLANREWAJU   |         | X       |
| 905 | GBENLE BENSON TUNDE   |         | X       | 960 | IDUNDUN PAUL EGBERT UKUEJAGHOEYE                                 | X       | X       |
| 906 | GBUGU TIMOTHY MADUEZKHUKWU  |         | X       | 961 | IEGBUNA FRANCIS NNAEMEKA   | X       | X       |
| 907 | GENERAL SECURITIES & FINANCE CO LTD                                   |         | X       | 962 | IFEAJUNA OGUGUA  | X       | X       |
| 908 | GEOFFREY GARBA  |         | X       | 963 | IFEDIORA ALICE NKECHI  | X       | X       |
| 909 | GEORGE EYAMBA EWA   |         | X       | 964 | IFEDUBA CAROLINE & IFEDUBA<br>OKECHUKWU ADMORS TO THE EST OF I   | X       | X       |
| 910 | GEORGEWILL ANTHONY VICTOR   |         | X       | 965 | IFEJUKA SAMUEL IFEAGHANDU  | X       | X       |
| 911 | GIECO LTD (RC 44114)  |         | X       | 966 | IFEMESIA CHIEKA  | X       | X       |
| 912 | GLOBAL ASSET MGT. LTD-TRADED-<br>STOCK-A/C                            |         | X       | 967 | IFENKWE OLIVER MBONU   | X       | X       |
| 913 | GOLDEN SECURITIES-DEPOSIT A/C   |         | X       | 968 | IFIONU ADMOR & IFIONU DEC D<br>EMMANUEL OKONKWO & IFIONU         |         |         |
| 914 | GONJI JWAMKUR NIMYEL  |         | X       |     | FIDELIA NWINYINWA  | X       |         |
| 915 | GOUBSKY PATRICIA OBIAGELI   |         | X       | 969 | IFUDU NDU DAVID  | X       | X       |
| 916 | GRACE ASSETS LIMITED  |         | X       | 970 | IGBAVBOA PHILIP IZIONDU  | X       | X       |
| 917 | GRACE SECURITIES LIMITED  |         | X       | 971 | IGBAVBOA SAMSON OHIMAI   | X       | X       |
| 918 | GUARANTY TRUST BANK/AFRINVEST<br>W.A-TRADNG TRUST BANK/AFRINVEST      |         | X       | 972 | IGBOELI MICHAEL ANIEBO   | X       | X       |
| 919 | H.M.U. INVESTMENTS LTD  |         | X       | 973 | IGBOKA SAMUEL MOSES  | X       | X       |
| 920 | HAMILTOH GEORGE NATHAN  |         | X       | 975 | IGBOKWE E. HYACINTH  | X       | X       |
| 921 | HARRY SAMUEL JOHN   |         | X       | 976 | IGBOKWE ONWUKANJO UGWUWA   | X       | X       |
| 922 | HARUNA YUSUF  |         | X       | 977 | IGBOKWE PEACE ONU  |         | X       |
| 923 | HASSAN KUBURATU   |         | X       | 978 | IGBOSUA FLORENCE   | X       | X       |
| 924 | HASSAN WULEMOTU ADUKE   |         | X       | 979 | IGE SAMUEL OLADIPO   | X       | X       |
| 925 | HERBERT-JUMBO ROGERS EGELE  |         | X       | 980 | IGHODARO UYIGUOSA OSAROGIE                                       | X       | X       |
| 926 | HILLCREST SECIRITIES-DEPOSIT A/C                                      |         | X       | 981 | IGWE EMMANUEL KALU   | X       | X       |
| 927 | HILTON EJIDE SEKI   |         | X       | 982 | IGWE JOSEPH  | X       | X       |
| 928 | HNI INVESTMENTS LTD   |         | X       | 983 | IGWEBUIKE COLLINS OBIUKWU  |         | X       |
| 929 | HUGHES & HUGHES EMMANUEL SORIN<br>SANTANNA SOLANKE                    | X       | X       | 984 | IGWEZE PETER NWEKE   |         | X       |
| 930 | HUNNU-MOIETT HODONU OLAYINKA  |         | X       | 985 | IGWILO DANIEL OKEY   | X       | X       |
| 931 | HUSSAIN SULE AKANBI   |         | X       | 986 | IHEANACHO IKECHI OJIMADU   |         | X       |
| 932 | IBANGA ARIT MATTHEW   |         | X       | 987 | IHEANYIMUO OLEBUNNE FIDELIS                                      | X       | X       |
| 933 | IBANGA MATTHEW UDO AKPAN  |         | X       | 988 | IHEGBORO IKECHUKWU ARMSTRONG                                     | X       | X       |
| 934 | IBE PIUS  |         | X       | 989 | IHEGBORO IKECHUKWU ARMSTRONS                                     | X       | X       |
| 935 | IBEH WILSON   |         | X       | 990 | IHEKORONYE DANIEL  | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME                          | 2015_36 | 2016_37 | S/N  | HOLDER NAME                        | 2015_36 | 2016_37 |
|------|--------------------------------------|---------|---------|------|------------------------------------|---------|---------|
| 991  | IHESIULO DOMINIC CHIMEZIEM           | X       | X       | 1046 | ISEGHOHI FRANCIS AGBOIJE           | X       | X       |
| 992  | IHEUKWUMERE CHIDIRIM ANYALEWECHI     | X       | X       | 1047 | ISEGHOHIMEN ANDREW OKODUWA         | X       | X       |
| 993  | IHEUKWUMERE SUNDAY CHIMA             | X       | X       | 1048 | ISHOLA                             | X       | X       |
| 994  | IHONDE ELIZABETH ABISAYO             | X       | X       | 1049 | ISHOLA IBRAHIM OMOTOSHO            | X       | X       |
| 995  | IHUOMA JONATHAN NWIWU                | X       | X       | 1050 | ISMAILA BABA                       | X       | X       |
| 996  | IJALE ABIODUN                        | X       | X       | 1051 | IWEKA FELICIA ONYEBUCHI            | X       | X       |
| 997  | IJEAKU ADAKU JULIANA                 | X       | X       | 1052 | IWENJORA FRANCIS                   | X       |         |
| 998  | IJIYEMI & IJIYEMI EDNA MODUPE        |         |         | 1053 | IWUCHUKWU SAMUEL AYINO             | X       | X       |
|      | KOLAWOLE ADIGUN                      | X       | X       | 1054 | IWUNDU NWACHUKWU                   | X       |         |
| 999  | IKE IFEMA CHRISTOPHER                | X       | X       | 1055 | IWUNDU ROSE IHUANYANWU             | X       | X       |
| 1000 | IKE VINCENT N                        | X       |         | 1056 | IWUNO ROBERT                       | X       | X       |
| 1001 | IKEA GRACE                           | X       | X       | 1057 | IWUNZE BRIDGET AMAECHI             | X       | X       |
| 1002 | IKEAH OGBONNAYA                      | X       | X       | 1058 | IWUOHA SUNDAY                      | X       | X       |
| 1003 | IKECHUKWU ENUAGWUNA M                | X       | X       | 1059 | IYANIWURA ADEJARE                  | X       | X       |
| 1004 | IKECHUKWU JUDE ANOSIKE               |         | X       | 1060 | IYAYI HERBERT MONITIE              | X       | X       |
| 1005 | IKEH MARIA CHINYELU                  | X       | X       | 1061 | IYENGUNMWENA FRIDAY AIYAMENKHUE    | X       | X       |
| 1006 | IKEH PATRICK NNAMEZIE                | X       | X       | 1062 | IYEYEMI ANINOBA KAISER             | X       | X       |
| 1007 | IKEMEZIE EMMANUEL CHUKWUNENYE        | X       | X       | 1063 | IYOHA SAMUEL                       |         | X       |
| 1008 | IKENGA OKEREKE CLETUS                | X       | X       | 1064 | IZOGAR JOHN EGEDE                  | X       | X       |
| 1009 | IKHINE GRACE EYEWU                   | X       | X       | 1065 | JACINTHO & LOSA AGNES O. ADMOR     |         |         |
| 1010 | IKHINMWIN EDWIN OSAZE TAIYE          |         | X       |      | & JACINTHO JOSEPHINE O. ANTHONY    |         |         |
| 1011 | IKLAGA EGLI                          | X       | X       |      | OLU. DEC D                         | X       | X       |
| 1012 | IKOLODO JOHN ODIGWE                  | X       | X       | 1066 | JACK DAWARI EKINE                  | X       | X       |
| 1013 | IKOMI PHILIP ANINO                   | X       | X       | 1067 | JACKREECE IMPAPAMIEARI KAISER      | X       | X       |
| 1014 | IKPAH NICHOLAS IKEME ONUOHA          | X       | X       | 1068 | JACKSON-COLE FREDERICK EBUN        | X       | X       |
| 1015 | IKPEAZU JOHN AHURONYE                | X       | X       | 1069 | JAGBORO SAMSON OGHENEVBODE         |         | X       |
| 1016 | IKWENOBE ABUEDEH FEMI ROWLAND        | X       | X       | 1070 | JAJI JIMOH ADEYINKA                | X       |         |
| 1017 | IKWUEME MALINDA OKWUNU               | X       | X       | 1071 | JARIKRE PETER ODUARA               | X       |         |
| 1018 | ILESANMI MARY ADEBOLA                | X       | X       | 1072 | JEBUTU AKINYEMI AYOADE             | X       | X       |
| 1019 | ILODUBA CHRISTOPHER SUNDAY           | X       | X       | 1073 | JEBUTU JAMES AKINOLA ESTATE.       |         |         |
| 1020 | ILOKWASI KEVIN CHARLES               | X       | X       |      | OF JEBUTU                          | X       |         |
| 1021 | ILOMUANYA DONALD ANENE               | X       | X       | 1074 | JIAGBOGU JEREMIAH NDUKWE           | X       | X       |
| 1022 | ILUFOYE MUFTAU JINATU                | X       | X       | 1075 | JIDEAMA WLLCOX                     |         | X       |
| 1023 | IMOLORE ISAAC ADEBAYO                | X       | X       | 1076 | JIGIDE SUNNY EMMANUEL              | X       | X       |
| 1024 | IMOROA MOSES ABIODUN                 | X       | X       | 1077 | JIKIEMI DAVID OLADIPO              | X       | X       |
| 1025 | IMOUKHUEDE JOSEPH BABALOLA           | X       | X       | 1078 | JINADU LAMIDI OLANIRAN             | X       | X       |
| 1026 | INAMETTI AFFIONG EFFIONG             | X       | X       | 1079 | JOHNSON(DEC D) JOHNSON, ABIYE &    |         |         |
| 1027 | INDEPENDENCE SECURITIES LTD          |         | X       |      | ANR(ADMOR) AKURO MONDAY            | X       | X       |
| 1028 | INDEPENDENCE SECURITIES-DEPOSIT A/C  | X       | X       | 1080 | JOZA NIGERIA LIMITED               |         | X       |
| 1029 | INFINITI SYSTEMS ENTERPRISES         |         |         | 1081 | JUMBO CHARLES TAMUNOIBI            | X       | X       |
|      | SYSTEMS ENTERPRISES                  | X       | X       | 1082 | KADIRI SYLVESTER                   | X       | X       |
| 1030 | INTERNATIONAL CAPITAL RESOURCES      |         |         | 1083 | KALE OLUSOYI AYODELE               | X       | X       |
|      | LIMITED                              | X       | X       | 1084 | KALE VICTOR OLUTAYO                |         | X       |
| 1031 | INTERNATIONAL ENERGY INSURANCE PLC   | X       | X       | 1085 | KALU GABRIEL ASURO                 | X       | X       |
| 1032 | INVESTARS PORTFOLIO SERVICES LIMITED |         | X       | 1086 | KALU JOHN OCHUANYIM                | X       | X       |
| 1033 | INVESTMENT & CAPITAL DEV CO LIMITED  | X       | X       | 1087 | KANU & KANU FRANKLIN NWAFOR        |         |         |
| 1034 | INVESTORS & TRUST-DEPOSIT A/C        | X       | X       |      | (DEC D) RHOADA (ADMOR)             | X       | X       |
| 1035 | INYAMA IHEANYI                       | X       | X       | 1088 | KAPTAIN INVESTMENT LTD             | X       |         |
| 1036 | INYANG GEORGE EKPO                   |         | X       | 1089 | KAPTAIN INVESTMENTS LIMITED.       | X       |         |
| 1037 | INYANG HORGAN EDWARD                 | X       | X       | 1090 | KARIMU ADELEKE                     | X       | X       |
| 1038 | INYANGUDO INYANG HARRISON            | X       | X       | 1091 | KASIM OLATUNDE                     |         | X       |
| 1039 | IPERE UDEZE                          | X       | X       | 1092 | KASSIM MODUPE SAMIAT               | X       | X       |
| 1040 | IRE DIA CHRISTIANA IROGHIOMO         | X       | X       | 1093 | KAYODE(DEC D) KAYODE MRS. MARGARET |         |         |
| 1041 | IREKE KALU NDUKWE                    | X       | X       |      | (ADMOR) RAIMI ABIODUN              | X       | X       |
| 1042 | IRIABE ELIZABETH                     | X       | X       | 1094 | KEKERE OGUN LAWAL TUNDE            | X       | X       |
| 1043 | IROAKAZI MICHAEL ONUOHA              | X       | X       | 1095 | KEN-FERRERO NIG LTD                | X       | X       |
| 1044 | IROKAH LAZARUS CHIKEZIE              | X       | X       | 1096 | KILANKO AMOS FEHINTOLA             | X       | X       |
| 1045 | ISA REKIYA                           | X       | X       | 1097 | KINLEY SECURITIES LIMITED          | X       | X       |
|      |                                      |         |         | 1098 | KOGOLO AGATHA NGOZI                | X       | X       |
|      |                                      |         |         | 1099 | KOKOIMGBI ISAAC OBODO              |         | X       |
|      |                                      |         |         | 1100 | KOLADE EMMANUEL ADEREMI            | X       | X       |



**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME   | 2015_36 | 2016_37 |
|------|--|---------|---------|------|---|---------|---------|
| 1101 | KOLARATT CONCERNS LTD  |         | X       | 1156 | LONGE ISRAEL OLAREWAJU  | X       | X       |
| 1102 | KOLAWOLE GANIYU AMOO   |         | X       | 1157 | LONGGYAT INVESTMENTS LIMITED  | X       |         |
| 1103 | KOMOLAFE & NWACHUKWU LUKE<br>OBINNA & NIG. ADESEGUN ( TIMOTHY<br>IGE FOLORUNSO | X       | X       | 1158 | LTD., A.N. OFFOR SONS TRAD. CO. A.N.<br>OFFOR SONS TRAD. CO.                  | X       | X       |
| 1104 | KOMOLAFE MR. OLUFUNMI  | X       | X       | 1159 | M L SECURITIES LIMITE   | X       | X       |
| 1105 | KOMOLAFE TIMOTHY I.F.  | X       | X       | 1160 | M SALIU KADARALAHU ALH EST RST ASSOC  |         | X       |
| 1106 | KOROYIN BRUCE  | X       | X       | 1161 | MABDUGHA CHRISTIAN O.   | X       | X       |
| 1107 | KOTAL DANMY NIG.ENT.   | X       | X       | 1162 | MABOREJE DOKUN DELE   | X       | X       |
| 1108 | KSBC PARTNERS  | X       | X       | 1163 | MACAULAY RUTH OLUFEYISOLA   | X       | X       |
| 1109 | KUFEJI SIMPLICIO ABIODUN   | X       | X       | 1164 | MACAULAY(DECED) EDUOKA CLEMENT<br>(ADMOR) REGINALD                            | X       | X       |
| 1110 | KUFO OLU SOLA AYINDE   | X       | X       | 1165 | MACDANIELS LIMITED  | X       | X       |
| 1111 | KUKU MAGRET FOLASADE & BABALOLA<br>MORINSOLA BOSEDE (ADMORS<br>TO THE ESTATE   |         | X       | 1166 | MADONA BROTHERS NIGERIA LTD,  |         | X       |
| 1112 | KURUNNWANNE INNOCENT   | X       | X       | 1167 | MADU GABRIEL NNADU  | X       | X       |
| 1113 | KUTI-GEORGE SEGUN TAYO   | X       | X       | 1168 | MADU UCHENNA EMEKA  | X       | X       |
| 1114 | KUYE MODINAT, OLAYINKA ABOSEDE &<br>OTHERS (ADMORS TO THE ES                   | X       | X       | 1169 | MADUAKOH JOSEPHINE  | X       | X       |
| 1115 | KWAKPOVWE JOBO   | X       | X       | 1170 | MADUEKWE JULIE C. (ADMORS TO THE<br>ESTATEOF MADUEKWE OKECHUKWU               | X       | X       |
| 1116 | KWAKPOVWE TOMA   | X       | X       | 1171 | MADUFORO AHAOTU THEOPHILUS  | X       | X       |
| 1117 | LABINJO MICHAEL, ABAYOMI   | X       | X       | 1172 | MADUKA NNAMDI JOHN  | X       | X       |
| 1118 | LADAN-BAKI MOHAMMED SADA   | X       | X       | 1173 | MAINLAND TRUST LTD-TRADED-STOCK-A/C   | X       | X       |
| 1119 | LADEGA PAUL OLUFUNSHO  | X       | X       | 1174 | MAINLAND TRUST-DEPOSIT A/C  | X       | X       |
| 1120 | LADIPO SOLOMON OLOTAYO   | X       | X       | 1175 | MAJEKODUMI FELICIA OLUWAFUNMILAYO X   |         | X       |
| 1121 | LAJUBUTU MICHAEL BABATUNDE   | X       | X       | 1176 | MAJEKODUNMI ADEOLA  | X       |         |
| 1122 | LAKPAH URIRIN MICHAEL  | X       | X       | 1177 | MAJEKODUNMI GBOLAWOLE F.,&<br>KOLEOSHO ABIMBOLA O. & OTHERS<br>(ADMORS TO THE | X       | X       |
| 1123 | LAMINA MUFUTAU   | X       | X       | 1178 | MAJEKODUNMI MOSES OLU DOTUN   | X       | X       |
| 1124 | LAMUS LAMUS ALHASSAN   | X       | X       | 1179 | MAJEKODUNMI OLUWATOBI   | X       |         |
| 1125 | LARUNSI FREDRICK BABATUNDE   | X       | X       | 1180 | MAJESTIC SECURITIES LTD   | X       | X       |
| 1126 | LASISI TAJUDEEN  | X       | X       | 1181 | MAKINDE VICTOR ADERINOYE  | X       |         |
| 1127 | LATINWO ABIMBOLA   | X       | X       | 1182 | MARTINS CAXTON ABIMBOLA JANET   | X       | X       |
| 1128 | LATINWO AKINKWUNMI   |         | X       | 1183 | MARTINS KOLAWOLE A.B.   | X       | X       |
| 1129 | LATINWO DASOLA   | X       | X       | 1184 | MATIMOJU(DECED) MATIMOJU OLUFEMI<br>(ADMOR) OLATUNJI                          | X       | X       |
| 1130 | LATINWO DUPEORE GBONJU   | X       | X       | 1185 | MBACHI JULIUS   | X       | X       |
| 1131 | LATINWO MOJISOLA   |         | X       | 1186 | MBADIWE INNOCENT UCHECHUKWU   | X       | X       |
| 1132 | LATINWO MOJISOLA   | X       | X       | 1187 | MBAGWU CHUKWUKAERO AUGUSTINE  | X       | X       |
| 1133 | LATINWO OLABIMPE   |         | X       | 1188 | MBAH DOROTHY CYRILENE   | X       | X       |
| 1134 | LATINWO OLADEJI  |         | X       | 1189 | MBAH PAULINUS IKEANYIONWU   | X       | X       |
| 1135 | LATINWO OLADEJI  | X       | X       | 1190 | MBAKWE CYPRIAN NNABUGO  | X       | X       |
| 1136 | LATINWO OLANREWAJU   |         | X       | 1191 | MBANASO FELIX BENSON EZEKWEM  | X       | X       |
| 1137 | LATINWO OLUFUNMILOLA   |         | X       | 1192 | MBANEME CHRISTOPHER ANAGBOGU  | X       | X       |
| 1138 | LATINWO OLUFUNMILOLA   | X       | X       | 1193 | MBC SECURITIES LTD-DEPOSIT A/C  |         | X       |
| 1139 | LATINWO OLUYEMISI  |         | X       | 1194 | MBUKPA EFIONG EDEM OKOKON   | X       | X       |
| 1140 | LATINWO TEMILADE   | X       |         | 1195 | MBUKPA JANET IQUO EFIONG  | X       | X       |
| 1141 | LATINWO TOLANI   |         | X       | 1196 | MEBUDE ABIODUN AFOLAKE  | X       | X       |
| 1142 | LATUNDE MARGARET   | X       | X       | 1197 | MEBUDE FASASI ADEBOLA -ESTATE OF-   |         | X       |
| 1143 | LAWAL ABDUL OLADELE  | X       | X       | 1198 | MEBUDE ROTIMI KAMARU  | X       | X       |
| 1144 | LAWAL MORUF OLANREWAJU   |         | X       | 1199 | MEDUOYE LINCOLN BAYO  | X       | X       |
| 1145 | LAWAL OLUYEMISI BOLAJI   | X       | X       | 1200 | MERCHANT SECURITIES LIMITED   | X       | X       |
| 1146 | LAWAL ORIADE   | X       | X       | 1201 | MESANGO ESTHER EVUARIHERHE  | X       | X       |
| 1147 | LAWAL TEMITOPE OLUWASEUN   | X       | X       | 1202 | MEYEN NSE WILCOX  | X       | X       |
| 1148 | LAWAL YEKINNI AYODELE  | X       | X       | 1203 | MGBEMENA JOHN OKEMADU   |         | X       |
| 1149 | LAYENI TOLANI ASAKE  | X       | X       | 1204 | MMADUEKE OKEREKE AUGUSTINE  | X       |         |
| 1150 | LEKWAWUA ELENDU  | X       | X       | 1205 | MMAJU MICHAEL   | X       | X       |
| 1151 | LEWIS LAWRENCIA ALABA  | X       | X       | 1206 | MMAM JOB OBIKE  | X       | X       |
| 1152 | LIBATA AHMED IBRAHIM   | X       | X       | 1207 | MMIRIKWE THEOPHILUS NDUBUISI  |         | X       |
| 1153 | LINKAGE ASSURANCE PLC  | X       | X       | 1208 | MOGHALU GILBERT OKOYE   | X       | X       |
| 1154 | LOHOM INVESTMENT KOMPANY LIMITED   | X       | X       | 1209 | MOGHALU INNOCENT IFEANYI  | X       | X       |
| 1155 | LONGE AYODEJI  | X       | X       | 1210 | MOLOKWU AUGUSTA UJU   | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|--|---------|---------|------|--|---------|---------|
| 1211 | MOMAH ANTHONY CHUKWUELOKA  | X       | X       | 1266 | NJOKU TITUS NNODIM   |         | X       |
| 1212 | MOMODU DANDISION AKIBU   | X       | X       | 1267 | NKEMDILIM OZOEMENA SIMON                                       | X       | X       |
| 1213 | MOMODU KENETH ABDUL AZEEZ  | X       | X       | 1268 | NKEONYE RAYMOND NWAFOR   | X       | X       |
| 1214 | MONEKE ODISIIOBINMA A.I.   | X       | X       | 1269 | NKWOCHA & NKWOCHA ADMOR KINGSLEY & NWKOCHA DEC D ANUKA JUSTINA | X       | X       |
| 1215 | MONEKE PETER NNANNA  | X       | X       | 1270 | NKWOCHA ANUKA GEORGE   | X       | X       |
| 1216 | MORAH LINUS ONWUKA   | X       | X       | 1271 | NMECHA AGWU IGARA  | X       | X       |
| 1217 | MORGAN TRUST & ASSET MANAGEMENT PLC TRUST & ASSET MANAGEMENT PLC                               |         | X       | 1272 | NNABUCHI IWEDIBA   | X       | X       |
| 1218 | MORGAN-DEPOSIT A/C TRUST & ASSET MANAGEMENT PLC TRUST & ASSET MANAGEMENT PLC                   | X       | X       | 1273 | NNADI & NNADI ADMOR EVARISTUS & DEC D MICHAEL OKOLI NN EDWIN   | X       | X       |
| 1219 | MOSANYA EMEKA BONIFACE   | X       | X       | 1274 | NNADI BENJAMIN NLEBEMCHUKU                                     | X       | X       |
| 1220 | MOSES FRIDAY AKPAN ESTATE. OF MOSES  |         | X       | 1275 | NNADI POLYCARP UBOCHI  | X       | X       |
| 1221 | MOTOLABTOB NIG. LIMITED  |         | X       | 1276 | NNAEKEZIE RAPHAEL  | X       | X       |
| 1222 | MOTOLAYIWOLA TOBUN   |         | X       | 1277 | NNAJI SAMUEL EBERE OBIOMA                                      | X       | X       |
| 1223 | MUDASIRU OLUFEMI   | X       | X       | 1278 | NNAMANI JOHN OGBONNA   | X       | X       |
| 1224 | MUHAMMAD MUHAMMAD RUFAI  |         | X       | 1279 | NNANTA MOSES IHEANACHO   |         | X       |
| 1225 | MUHAMMED OLATUNJI  | X       | X       | 1280 | NNOLUM AMANDI WILFRED  | X       | X       |
| 1226 | MUKADAM MUSA   |         | X       | 1281 | NNUBIA ROSALIND ULUNMA A.                                      |         | X       |
| 1227 | MUMUNEY KALIAT ARAMIDE   | X       | X       | 1282 | NOIBI IMORU OLATUNJI   | X       | X       |
| 1228 | MUMUNEY SHAFIU ADEKUNLE  | X       | X       | 1283 | NOSIKE BENEDICT CHUKWUJIOFOR JUNIOR                            |         | X       |
| 1229 | MUNONYE & MUNONYE CELINE NWAYICHUKWU JUSTIN IZUCHUKWU ESTATE                                   |         | X       | 1284 | NOSIRU AFUSAT AKOREDE  | X       | X       |
| 1230 | MURITALA-OLOGOLO AFISU TOLANI  | X       | X       | 1285 | NSIMAH EFFIOM UDOH   | X       | X       |
| 1231 | MUSA AL-FAKI KHADIJA   | X       |         | 1286 | NTAMERE CHARLES CHIJIJOKE                                      | X       | X       |
| 1232 | MUSA DAWUUD ZUBAYR   | X       | X       | 1287 | NTAMERE PHILOMENA NONYELUM                                     | X       | X       |
| 1233 | MUSA JOSEPH  | X       | X       | 1288 | NWABUEZE STEPHEN   |         |         |
| 1234 | MUSAH EDWARD ALASA   | X       | X       | 1289 | OKWUNWENKEWAZO   | X       | X       |
| 1235 | MUSARI MUFUTAU   | X       | X       | 1290 | NWABUEZE SUNDAY  | X       | X       |
| 1236 | MUSTAPHA A.S.OLAHUN& AMOO TAIWO & OTHERS (ADMORS TO THE ESTATE OF MUSTAPHA RAIMI AYINDE (ENGR) | X       | X       | 1291 | NWABUGHOGU BRIGHT  | X       |         |
| 1237 | MUSTAPHA RAIMI AYINDE (ENGR)   |         | X       | 1292 | NWABUKO ONYERI INNOCENT  | X       | X       |
| 1238 | MUTUAL ALLIANCE INV. & SEC.-DEPOSIT A/C  |         | X       |      | NWACHINEMERE & ANYANWU JOSEPHINE CHIKANELE                     | X       | X       |
| 1239 | NATIONAL WATER RESOURCES INSTITUTE   | X       | X       | 1293 | NWACHUKWU BONIFACE CHINAEMEZE                                  | X       | X       |
| 1240 | NDIDI EMMANUEL   | X       | X       | 1294 | NWACHUKWU CHIBUZOR NNAEMEKA                                    | X       | X       |
| 1241 | NDIOMU MRS. GRACE, NDIOMU VALENTINE & OTHERS (ADMORS TO THE ESTA                               |         | X       | 1295 | NWACHUKWU EKE ANTHONY  | X       | X       |
| 1242 | NDUBUISI ISAAC OTI   | X       | X       | 1296 | NWACHUKWU ENYINNEYA MERCY                                      | X       | X       |
| 1243 | NDUCHEKWE NWAKANMA IWU   | X       | X       | 1297 | NWACHUKWU NWAJIOFOR CHARLES                                    | X       | X       |
| 1244 | NDUKA ARIZE NWABIBE  | X       | X       | 1298 | NWACHUKWU UMUNAKWE PETER                                       | X       | X       |
| 1245 | NDUKA CHRISTIAN EBERE  | X       | X       | 1299 | NWADIKE OLIVER OGU   | X       | X       |
| 1246 | NDUKA IRENE NGOZI  |         | X       | 1300 | NWAFOR OBED  | X       | X       |
| 1247 | NDUKWE FRED ONUJGBU  | X       | X       | 1301 | NWAIGENE ROMANUS OBIECHINA                                     | X       |         |
| 1248 | NDUKWUEGBULA GEORGE CHIKEZIE   | X       | X       | 1302 | NWAJIAKU CLIFFORD OKWUEGBUNAM                                  | X       | X       |
| 1249 | NDUNERI(DEC D) ADMIN-GEN ABIA STATE MIN OF JUSTICE PMB 7 EMMANUEL UKACHUKU                     |         | X       | 1303 | NWAJIDE MICHAEL ONWUAMAEGBU                                    | X       |         |
| 1250 | NEPA SUPERANUATION FUND  |         | X       | 1304 | NWAJIKE COSMAS NNOLUKA   | X       | X       |
| 1251 | NERI FLORENCE  | X       | X       | 1305 | NWAKWE EUGENE UGO  | X       | X       |
| 1252 | NETWORTH SECURITIES LIMITED  | X       | X       | 1306 | NWANEBU OKORO FELIX  | X       | X       |
| 1253 | NGOEDO TRADING COY LTD.,   | X       |         | 1307 | NWANGBO ODUMA  | X       | X       |
| 1254 | NGOZIKA CHIBUZO CHUKWUEWUZIE   | X       | X       | 1308 | NWANKWO CHRISTOPHER OKOLI                                      | X       | X       |
| 1255 | NGWANGWA UCHE FRANCIS  | X       | X       | 1309 | NWANKWO FRACIS IKE   |         | X       |
| 1256 | NIGERIAN SOCIETY OF ENGINEERS  | X       | X       | 1310 | NWANKWO OKORO HYCIENTH   | X       | X       |
| 1257 | NIGERIAN STOCKBROKERS LIMITED  |         | X       | 1311 | NWANKWO UZOAMAKA LINDA   | X       | X       |
| 1258 | NJAKA & NJAKA DEC D ALFRED EGBUCHINAM & NJAKA ADMOR BE ROSE EBOKOSIA                           | X       | X       | 1312 | NWANKWO VINCENT  | X       | X       |
| 1259 | NJAKA ALFRED EGBUCHINAM  | X       | X       | 1313 | NWANNAH ANTHONY UGWEKE   |         | X       |
| 1260 | NJOKU ANTHONY SUNDAY   | X       | X       | 1314 | NWANORO GABRIEL ANAELECHUKWU                                   | X       | X       |
| 1261 | NJOKU CHRISTIANA (ADMORS TO THE ESTATE OF NJOKU OKECHUKWU )                                    |         | X       | 1315 | NWANZE STEPHEN CHUKA   | X       | X       |
| 1262 | NJOKU EGO MERCY  | X       | X       | 1316 | NWAOKEORU EMMANUEL SUNDAY                                      | X       | X       |
| 1263 | NJOKU EPHRIAM  | X       | X       | 1317 | NWARO OBILALI  | X       | X       |
| 1264 | NJOKU JOSEPH CHUKWUEMEKA   | X       | X       | 1318 | NWAUZOR BENSON ANYANWU   | X       | X       |
| 1265 | NJOKU MARCELLINA CHINYERE  | X       | X       | 1319 | NWAZHE KENNETH NWOSU   | X       | X       |
|      |  |         |         | 1320 | NWENE UCHENNA  |         | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME                                  | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|--|---------|---------|------|--|---------|---------|
| 1321 | NWEZI CHRISTOPHER                            | X       | X       | 1376 | OBINABO CHINELO LAWRENCA   | X       | X       |
| 1322 | NWIGWE RUFUS OSONDU                          | X       | X       | 1377 | OBINABO GODWIN ONWUEGBUNAM   |         | X       |
| 1323 | NWOBU GABRIEL CHUKWUEMEKA                    | X       | X       | 1378 | OBINABO JEROME CHUKWUDI  | X       |         |
| 1324 | NWOGU EDWIN                                  | X       | X       | 1379 | OBINABO NWAMAKA M T  | X       | X       |
| 1325 | NWOGU EZEUWAKWE EMMA                         |         | X       | 1380 | OBINALIHE HILARY AJU   | X       | X       |
| 1326 | NWOKE CAPT WILFRED                           | X       | X       | 1381 | OBIOHA LIVINUS KINGSLEY CHIGOZIE                                   | X       | X       |
| 1327 | NWOKEDI BENEDICT OKCHUKWU                    | X       |         | 1382 | OBIOHA PAULINUS  | X       | X       |
| 1328 | NWOKEDI MIKE ONWUKA                          | X       | X       | 1383 | OBIORA GABRIEL ANAKWE  | X       | X       |
| 1329 | NWOKEOCHA CORDELIA                           | X       | X       | 1384 | OBIORA IFEOMA BERNADETTE   | X       | X       |
| 1330 | NWORISARA JEREMAIH OBIALO                    |         | X       | 1385 | OBIORAH KENNETH IFEANYICHUKWU                                      |         | X       |
| 1331 | NWOSISI JOSEPH OKAGBUE                       |         | X       | 1386 | OBIORAH STEVENS NNAMDI   |         | X       |
| 1332 | NWOSISI JOSEPH OKAGBUE                       | X       | X       | 1387 | OBISESAN AWANAT MODUPE   | X       | X       |
| 1333 | NWOSU AGNES EKWUTOSI ESTATE.<br>OF NWOSU     |         | X       | 1388 | OBIUKWU COLLINS  | X       | X       |
| 1334 | NWOSU BENSON OKWAH                           | X       | X       | 1389 | OBODO EJIKE OLIVER   | X       | X       |
| 1335 | NWOSU DANIEL ONWUBIKO                        | X       | X       | 1390 | OBOZUWA JOSEPH ITSEORE   | X       |         |
| 1336 | NWOSU ELECHI OLIVER                          | X       | X       | 1391 | OBUSEH GLADSOME VICTOR   | X       | X       |
| 1337 | NWOSU ELIZABETH NNENNA                       | X       | X       | 1392 | OCHIEZE GABRIEL  | X       | X       |
| 1338 | NWOSU GABRIEL ALIONYE                        | X       | X       | 1393 | OCHOKWU(DECLD) OCHOKWU DORIS<br>(ADMOR) GODWIN OKEY                | X       | X       |
| 1339 | NWOSU HERBERT                                | X       | X       | 1394 | OCHONOGOR ELSIE  | X       |         |
| 1340 | NWOSU MATTHEW NWANKWO<br>ESTATE. OF NWOSU    |         | X       | 1395 | OCHUBA & OCHUBA DINAH NKEMEFUNA<br>MICHAEL IWENOFU                 | X       |         |
| 1341 | NWOSU MOHAMMED SODIQ CHIDOZIE                | X       | X       | 1396 | OCLOO EMMANUEL BABALOLA AYAОВI                                     | X       | X       |
| 1342 | NWOSU RAPHAEL A.O.                           | X       | X       | 1397 | ODE ANTHONY AKAAPILA   | X       | X       |
| 1343 | NWOSU SUNDAY ATUONWU                         | X       | X       | 1398 | Odejayi Johnson Akanni   | X       | X       |
| 1344 | NWOYE SAMUEL CHIKWUEMEKE<br>ESTATE. OF NWOYE |         | X       | 1399 | ODEKUNLE EZEKIEL ADEBOWALE   | X       | X       |
| 1345 | NWUBA ESTHER ADIZU                           | X       | X       | 1400 | ODERINDE ABIODUN OLAYINKA  | X       | X       |
| 1346 | NWUZOR STEPHEN                               | X       | X       | 1401 | ODERINDE IDOWU   |         | X       |
| 1347 | NYONG MICAH ASUQUO                           | X       | X       | 1402 | ODERINDE IDOWU   |         | X       |
| 1348 | NZEGWU JEREMIAH UCHECHUKWU                   | X       | X       | 1403 | ODERINDE TIMOTHY AFOLABI   | X       | X       |
| 1349 | OASIS CAPITAL PORTFOLIO LIMITED              | X       | X       | 1404 | ODESILO EKUNDAYO ABIDEMI   |         | X       |
| 1350 | OBAGUN IDOWU                                 |         | X       | 1405 | ODIARI PATRICK OKECHUKWU   | X       | X       |
| 1351 | OBASI OGBONNE                                | X       | X       | 1406 | ODIDIKA SAMUEL CHIMA   | X       | X       |
| 1352 | OBEGBE CHIKWE CHARLES                        | X       | X       | 1407 | ODIFE DENNIS ONYEMAECHE  | X       | X       |
| 1353 | OBI CLIFFORD IFEANYI                         | X       | X       | 1408 | ODIGBO CLEMENT MALACHY   | X       | X       |
| 1354 | OBI EUGENE OKEY                              | X       | X       | 1409 | ODINKEMEE FESTUS UGWUKA  | X       | X       |
| 1355 | OBI HYGINUS ONYESO                           | X       | X       | 1410 | ODU CAROLINE NWABUNO   | X       | X       |
| 1356 | OBI JOHN CHUKS                               | X       | X       | 1411 | ODU(DECLD) ODU, CAROLINE N. &OTHERS<br>(ADMOR) EPHRAIM NKEONYEWETA | X       | X       |
| 1357 | OBI RACHAEL OJIUGO                           | X       | X       | 1412 | ODUALA EBENEZAR  | X       | X       |
| 1358 | OBI SOLOMON N.                               | X       | X       | 1413 | ODUGA RICHARD AKINYEMI   | X       | X       |
| 1359 | OBI SURCHUKUMA SAMMY                         | X       | X       | 1414 | ODUGBESAN FRANCIS OLATUNDE   |         | X       |
| 1360 | OBI TIMOTHY KEMDI                            | X       | X       | 1415 | ODUKALE ALICE OMOLOLA  | X       | X       |
| 1361 | OBI AKONWA NORBERT                           | X       | X       | 1416 | ODUKALE FOLASHADE  | X       | X       |
| 1362 | OBI AKWE EMMANUEL NWEKE                      | X       | X       | 1417 | ODUKALE OLATOKUNBO   | X       | X       |
| 1363 | OBI ALIO LEWIS CHIBUZO A                     | X       | X       | 1418 | ODUKALE SAMSON OLUFEMI   | X       | X       |
| 1364 | OBI ANIKA MOSES OKAFOR EKWUNIFE              | X       | X       | 1419 | ODULESI JOSIAH OLUKAYODE   |         | X       |
| 1365 | OBIBUZOR IFEANYICHUKWU MATTHEW               | X       |         | 1420 | ODUM GODFREY   | X       | X       |
| 1366 | OBICHERE PAULINUS AMADI                      | X       | X       | 1421 | ODUMADE MUSTAPHA MOBOLAJI<br>ESTATE. OF ODUMADE                    | X       | X       |
| 1367 | OBIDEMMA DANIEL ANOZIE                       | X       |         | 1422 | ODUMBO LAWRENCE OWOLABI  | X       | X       |
| 1368 | OBIDIMMA OBIAWUCHI CYRIL                     | X       | X       | 1423 | ODUMOSU BISI GRACE   | X       | X       |
| 1369 | OBIEFUNA ALBERT KANENE                       | X       |         | 1424 | ODUMUYIWA CHRISTOPHER ADEFEMI                                      | X       | X       |
| 1370 | OBI ELI PRISCILLA ACHONAM                    |         | X       | 1425 | ODUNAIKE ANTHONY   |         | X       |
| 1371 | OBI ELI STEPHEN CHIEBO                       | X       | X       | 1426 | ODUNOWO TAJUDEEN ADEWALE   | X       | X       |
| 1372 | OBI-EZIKE EDWIN                              | X       | X       | 1427 | ODUNTAN VICTOR ABAYOMI   | X       | X       |
| 1373 | OBIKE ABARAIKWU                              | X       | X       | 1428 | ODUNUGA OPEYEMI &, MAKINDE A.A.<br>(ADMORS TO THE ESTATE OF ADEBIY | X       | X       |
| 1374 | OBI KWELU EUNICE OBIAKU                      | X       | X       | 1429 | ODUNUGA REUBEN OWOTOMO   | X       | X       |
| 1375 | OBI LO ERASTUS UHUEGBU                       |         | X       | 1430 | ODUOLA BEATRICE, EGHOSA  | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME   | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|---|---------|---------|------|--|---------|---------|
| 1431 | ODUSANYA AYODELE ADEWALE  | X       | X       | 1486 | OGUNNEYE JULIUS ABIODUN                                      | X       | X       |
| 1432 | ODUWOLE OLADAYO   |         | X       | 1487 | OGUNNOWO JACOB ADEOLA  | X       | X       |
| 1433 | ODUYOYE AYOTOMIWA   | X       | X       | 1488 | OGUNNUBI ROBERTS   | X       | X       |
| 1434 | OFFEM BASSEY USANG  | X       | X       | 1489 | OGUNNUGA ALBERT  | X       | X       |
| 1435 | OFFIAH VINCENT GODWIN   | X       | X       | 1490 | OGUNRINOLA & OGUNRINOLA JAMIU ADEOLU (DEC D) & YISAU (ADMOR) | X       | X       |
| 1436 | OFFOR DEC D MR. BONIFACE OTIKA  | X       | X       | 1491 | OGUNRINOLA & OKEYODE SIKIRU (ADMOR)                          |         |         |
| 1437 | OFFOR MBBAH ONYEBUEKE   | X       | X       |      | OGUNRINOLA JAMIU YISAU (ADMOR)                               | X       | X       |
| 1438 | OFFOR STEPHEN   | X       | X       | 1492 | OGUNRO GILBERT OYENOLA                                       | X       | X       |
| 1439 | OFILI ALFRED R T  | X       | X       | 1493 | OGUNSAKIN OLA, EMMANUEL                                      | X       | X       |
| 1440 | OFOAJOKU CLIFF J. UCHE  | X       | X       | 1494 | OGUNSANWO OLABO GEORGE ADEDOYIN EST OF                       |         | X       |
| 1441 | OFODU JOHN K.   | X       | X       | 1495 | OGUNSANYA CHRISTOPHER OBAFEMI                                |         | X       |
| 1442 | OFOR INNOCENT EZEANYA   | X       | X       | 1496 | OGUNSEYE JAS THEOPHILUS BOLARIN                              | X       | X       |
| 1443 | OFUANI JAPHET AZUKA   | X       | X       | 1497 | OGUNSHAKIN MICHAEL   | X       | X       |
| 1444 | OFUZIM(DECLD) OFUZIM ROSELINE (ADMOR) NDUKAEFE PATRICK                      | X       | X       | 1498 | OGUNSIJI EBENEZER OLUJIDE                                    | X       | X       |
| 1445 | OGBECHE STEPHEN   | X       | X       | 1499 | OGUNSINA OLUFUNMILAYO ABAKE                                  | X       | X       |
| 1446 | OGBEDEAGU CYRIACUS NWOKEKE  | X       | X       | 1500 | OGUNSOLA AJIBOYE   | X       | X       |
| 1447 | OGBEIDE ISAAC   | X       |         | 1501 | OGUNTAYO EMMANUEL ADEYEMI                                    | X       | X       |
| 1448 | OGBEWI PIUS UGBO  | X       | X       | 1502 | OGUNTOBI RAPHEAL OLUFEMI                                     | X       | X       |
| 1449 | OGBOGBO CHUKWUDEBE ANDREW   | X       | X       | 1503 | OGUNTONADE CHRISTOPHER BABAFEMI                              | X       | X       |
| 1450 | OGBONNA CHUKWUEMEKA (ADMORS TO THE ESTATE OF OGBONNA FRANCIS N              | X       | X       | 1504 | OGUNTONADE STELLA MONISOLA                                   | X       | X       |
| 1451 | OGBONNA VALENTINE UCHEGBULEM  | X       |         | 1505 | OGUNYEMI DAVID AREMU   | X       | X       |
| 1452 | OGBONNAYA BERTRAND OKOLI  | X       | X       | 1506 | OGUNYEMI FEHINTOLA EBUN                                      | X       | X       |
| 1453 | OGBOZOR FELIX UCHE  | X       | X       | 1507 | OGUNYEMI OLUKAYODE BENJAMIN                                  | X       | X       |
| 1454 | OGBU GREGORY GABRIEL  | X       | X       | 1508 | OGWURU ISAIAH ONYEMAUWA                                      | X       | X       |
| 1455 | OGBUKAGU AKABOGU GODWIN   | X       | X       | 1509 | OGWURU VIOLET IHEMEBIRIM                                     | X       | X       |
| 1456 | OGBUNUDE CHUKWUEMEKA DAVID  | X       | X       | 1510 | OHAEJESI CHIJIJOKE N.  | X       | X       |
| 1457 | OGEDENGBE AUGUSTUS AKINTUNDE  | X       | X       | 1511 | OHAEJESI CHINEDU I.  | X       | X       |
| 1458 | OGEFERE JOHN OHWOFASA   | X       | X       | 1512 | OHAEJESI LAZARUS ASEA  |         | X       |
| 1459 | OGISI DAVID ESANJUMI  | X       | X       | 1513 | OHAEJESI MICHAEL ALA   | X       | X       |
| 1460 | OGOCHUKWU SAMUEL ANIGBATA   | X       | X       | 1514 | OHAEJESI OLIVIA OBIAGELI                                     | X       | X       |
| 1461 | OGOKE JAMES AHAMEFULA   | X       | X       | 1515 | OHAEKWE BEN MADU   | X       | X       |
| 1462 | OGOKE JUSTUS TASIE  | X       | X       | 1516 | OHAEZUKOSI SYLVESTER UDENNA                                  | X       | X       |
| 1463 | OGUAH & OGUAH MRS ADMOR RITA & OGUAH MRS ADMOR REBECCA GABRIEL AKHABIGHIMHE | X       | X       | 1517 | OHAJIMADU GEOFFERY OKWUEGBULEM                               | X       |         |
| 1464 | OGUEGBUNAM EZENNIA EEMANUEL   | X       |         | 1518 | OHAWULH HYGINUS OKORO  | X       | X       |
| 1465 | OGUEJIOFOR EMMA OZOEMENA  | X       | X       | 1519 | OHEN-ERIKUME MICHAEL   | X       | X       |
| 1466 | OGUJAKU AUGUSTINE   | X       | X       | 1520 | OIKEH GIWA DANIEL  | X       | X       |
| 1467 | OGUNADE CLEMENT ADETOLA   |         | X       | 1521 | OJEBODE OLUREMILEKUN ABENI                                   | X       |         |
| 1468 | OGUNADE CLEMENTINA ADEFOLAKE  |         | X       | 1522 | OJEH ADELIN AMORIGHOYE                                       | X       | X       |
| 1469 | OGUNBANWO DEC D PHILIP OLORUNFUNMI  |         | X       | 1523 | OJELABI PETER ADIGUN   | X       | X       |
| 1470 | OGUNBIYI MOBOLAJI   | X       | X       | 1524 | OJELEYE ADEBISI  | X       | X       |
| 1471 | OGUNDANA MICHAEL OLUDARE  | X       | X       | 1525 | OJO AUGUSTINE ADELEKE  | X       | X       |
| 1472 | OGUNDELE AUGUSTINE OGUNTUNDE  | X       | X       | 1526 | OJO ER ADEDEJI ISAAC   | X       | X       |
| 1473 | OGUNDIMU COMFORT OLOLADE  | X       | X       | 1527 | OJO JOSEPH OLADIMEJI   | X       | X       |
| 1474 | OGUNDIPE AKINYEMI MR., AJAYI (NEE OGUNDIPE) FUNMILAYO MRS. AND & OTH        |         | X       | 1528 | OJO JOSIAH OSAYAIMEN LILY                                    | X       | X       |
| 1475 | OGUNDIPE GABRIEL TOWOJU   | X       | X       | 1529 | OJO MONDAY OMOREGBE  |         | X       |
| 1476 | OGUNDIPE KEHINDE HARRY  | X       | X       | 1530 | OJO OLUFEMI ISAAC  |         | X       |
| 1477 | OGUNFOWOKAN MORENIKEJI (ADMORS TO THE ESTATE OF WIWO CLAUDUIS )             | X       | X       | 1531 | OJUKOTOLA RAHAMON OLUWOLE                                    |         | X       |
| 1478 | OGUNGBANGBE ESTATE JOSIAH OMOJOLA   | X       | X       | 1532 | OJUMAH HUMPHREY  | X       | X       |
| 1479 | OGUNJIMI EMMANUEL ADEDAPO   | X       | X       | 1533 | OJUMoola(DECLD) OJUMoola FAUSTINA (ADMOR) JAMES ADEBAYO      |         | X       |
| 1480 | OGUNJOBI SAMUEL OLUBI   | X       | X       | 1534 | OJUTIKU MOROUNFOLU ADEDAPO                                   |         | X       |
| 1481 | OGUNLEDUN MORENIKE  | X       |         | 1535 | OKAFO LEONARD NDUBUISI                                       | X       | X       |
| 1482 | OGUNLEYE AYODELE OLATUNDE   | X       | X       | 1536 | OKAFOR AKACUKWU JEROME                                       |         | X       |
| 1483 | OGUNLEYE JOSEPH OLUKAYODE   | X       |         | 1537 | OKAFOR BENNETT UZORDINMA                                     | X       | X       |
| 1484 | OGUNNAIKE DEC D THEOPHILUS  | X       | X       | 1538 | OKAFOR BERNARD Nwigwe  | X       | X       |
| 1485 | OGUNNAIKE VICTOR ODUBANJO   | X       | X       | 1539 | OKAFOR CHIAGOZIEM ARINZechukwu                               | X       |         |
|      |   |         |         | 1540 | OKAFOR CHIMATARA   | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC**  
**UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|--|---------|---------|------|--|---------|---------|
| 1541 | OKAFOR CHRISTIANA A.& UDEMEZUE   |         |         | 1596 | OKOLI CHIWUZIE CHARLES   | X       | X       |
|      | EMEKA C. (ADMORS TO THE ESTATE OF O                                    | X       | X       | 1597 | OKOLI CHRISTIAN OGBONNIA   | X       | X       |
| 1542 | OKAFOR CHRISTOPHER IFEANYI   | X       | X       | 1598 | OKOLI FRANK JOVITA EMEKA   |         | X       |
| 1543 | OKAFOR CYPRIAN UDE   | X       | X       | 1599 | OKOLI PIUS OKEKE   | X       | X       |
| 1544 | OKAFOR ELIEZER EZEKA   | X       |         | 1600 | OKOLIE LINUS   | X       | X       |
| 1545 | OKAFOR ERIC DIBE   | X       | X       | 1601 | OKOLIE RAYMOND PAUL  | X       | X       |
| 1546 | OKAFOR EUGENE CHUKWUEMEKA  | X       | X       | 1602 | OKOLO VICTORIA NGOZI   | X       | X       |
| 1547 | OKAFOR EZEWUZIE  | X       |         | 1603 | OKOLO(DECLD) OKOLO VICTORIA<br>(ADMOR) GODDY CHIKE               | X       | X       |
| 1548 | OKAFOR FRANCIS CHUKWUEMEKA   | X       |         | 1604 | OKONKWO AMBROSE NNALUE   | X       | X       |
| 1549 | OKAFOR GABRIEL CHUKWUNWEIKE  | X       | X       | 1605 | OKONKWO CHUKWUEMEKA BONIFACE                                     | X       | X       |
| 1550 | OKAFOR GABRIEL EZE   | X       | X       | 1606 | OKONKWO EMMANUEL NWEKE   | X       | X       |
| 1551 | OKAFOR LAWRENCE NWOYE  | X       | X       | 1607 | OKONKWO INNOCENT AMAJUOYI  | X       | X       |
| 1552 | OKAFOR RAPHEAL   | X       | X       | 1608 | OKONKWO JOSEPH EJIMADU   | X       | X       |
| 1553 | OKAFOR(DECLD) OKAFOR IFEANYI<br>(ADMOR) ADOLPHUS                       |         | X       | 1609 | OKONKWO OKAFOR MICHAEL   | X       | X       |
| 1554 | OKANRENDE, ABAYOMI O.& AKINSANYA O.<br>(ADMORS TO THE ESTATE OF OKANRE | X       | X       | 1610 | OKONKWO PETER OKAFOR   | X       | X       |
|      | OKANY MARTIN CHUKWUKA  | X       | X       | 1611 | OKONKWO RAPHEL OKAFOR  | X       | X       |
| 1555 | OKARO JERRY UZO  | X       | X       | 1612 | OKONKWO SAMUEL KANAYOCHUKU<br>ESTATE. OF OKONKWO                 | X       | X       |
| 1556 | OKARO JERRY UZO  | X       | X       | 1613 | OKONKWOR POLYCARP IKECHUKWU                                      | X       | X       |
| 1557 | OKE GRACE BAMIDELE   | X       | X       | 1614 | OKONTA JOSEPH SUNDAY   | X       | X       |
| 1558 | OKE RONKE AIMANOSHI DANIA  |         | X       | 1615 | OKORO CHINEDU I. (ADMORS TO THE<br>ESTATE OF OKORO IGNATIUS CH   | X       | X       |
| 1559 | OKEBALAMA SYLVANUS UDOKWU  | X       | X       | 1616 | OKORO CHRISTOPHER CHINWEUBA                                      | X       | X       |
| 1560 | OKECHUKWU JULIAN CHUKWUEMEKA   | X       | X       | 1617 | OKORO CHUKWUMAA EMMANUEL   | X       | X       |
| 1561 | OKEGBE UBASINEKE EMMANUEL  | X       | X       | 1618 | OKORO DAMIAN OSITA CHUKWUEMEKA                                   | X       | X       |
| 1562 | OKEGWU INNOCENT  | X       | X       | 1619 | OKORO JOHN DANIEL OGBONNAYA                                      | X       | X       |
| 1563 | OKEHI PHOEBE ONUKWUBIRI  | X       | X       | 1620 | OKORO KALU OKORO   | X       | X       |
| 1564 | OKEKE CHIDI OVIKE CHUKWUMA   | X       | X       | 1621 | OKORO OGBONNAYA ZEPHANIAH  | X       | X       |
| 1565 | OKEKE CHINYERE SCHOLASTICA   | X       | X       | 1622 | OKOROAMA & COMPANY LTD.  |         | X       |
| 1566 | OKEKE EDWARD OKOYE   | X       | X       | 1623 | OKOROAMA INNOCENT NWADIKE  |         | X       |
| 1567 | OKEKE EMMANUEL CHUKWUEMEKA   | X       | X       | 1624 | OKOROIGWE ALOYSIUS AMAJUOYI                                      | X       | X       |
| 1568 | OKEKE MATTHEW CHINYELU   | X       | X       | 1625 | OKORONKWO ALBERT   | X       | X       |
| 1569 | OKEKE NWAGBOGU EDMOND  | X       |         | 1626 | OKORONKWO WILLIAM ONYEKWERRE                                     | X       | X       |
| 1570 | OKEKE OKEKE GEOFFREY   | X       | X       | 1627 | OKORUWA THOMAS IBHAROKHONRE                                      | X       | X       |
| 1571 | OKEKE PIUS IFEDIGBO  | X       | X       | 1628 | OKOTETE ODUKUYE FRANCIS  | X       | X       |
| 1572 | OKEKE SAMUEL ANIMANJO  | X       | X       | 1629 | OKOTO THOMAS BRIGHT UFUOVU                                       | X       | X       |
| 1573 | OKELEYE ADENIKE ELIZABETH  | X       | X       | 1630 | OKOYA ABU-BAKAR ADEYOLA  | X       | X       |
| 1574 | OKELOLA ELIJAH OLAJIDE   | X       |         | 1631 | OKOYA ADETUTU KAFAYAT  | X       |         |
| 1575 | OKEMEFUNA CHINYELUGO EZEKIEL   | X       |         | 1632 | OKOYE BYRON  | X       | X       |
| 1576 | OKENNWA HYACINTH UGWUEZE MATHEW X                                      |         | X       | 1633 | OKOYE CLEMENT NWACHUKWU  | X       | X       |
| 1577 | OKEOWO ABRAHAM ADENIRAN  | X       | X       | 1634 | OKOYE IGWEBIKE JONATHAN  | X       | X       |
| 1578 | OKEOWO DANIEL OWOYALE  |         | X       | 1635 | OKOYE NONYELUM C   | X       | X       |
| 1579 | OKEREKE NATHAN SUNDAY  | X       | X       | 1636 | OKOYE OKPALA MOSES   | X       | X       |
| 1580 | OKE-WALLEY FRED .A   |         | X       | 1637 | OKOYEH NGOZI BLESSINGS   | X       | X       |
| 1581 | OKHIKU ERNEST MOHIMI   | X       | X       | 1638 | OKPALA ANTHONY IFEANYI   | X       | X       |
| 1582 | OKHUMHALE PHILIP AIDONUGHU   | X       | X       | 1640 | OKPALA FELICIA   | X       | X       |
| 1583 | OKI ISIAKA AYODELE   | X       | X       | 1641 | OKPALA HYACINTH ONWUASO  | X       |         |
| 1584 | OKIN HOLDING LIMITED   | X       |         | 1642 | OKPALA MICHAEL SUNNY   | X       | X       |
| 1585 | OKINGBULE OSEYEMI  | X       | X       | 1643 | OKPALAENECHUKWU MUOLOZIE MOSES                                   | X       | X       |
| 1586 | OKIWE EMEKA TONY ANENE   | X       | X       | 1644 | OKPALANOCHIKWA FRANCIS   | X       | X       |
| 1587 | OKIWE TONY ANENE   | X       | X       | 1645 | OKPALLA GLADYS UCHENNA   | X       | X       |
| 1588 | OKO AKOMAYE  | X       | X       | 1646 | OKPARA AUGUSTINE NGANWUCHU                                       | X       | X       |
| 1589 | OKO EZIKEL ANI   | X       | X       | 1647 | OKPARA MONICA ELEMACHI   | X       | X       |
| 1590 | OKOCHA ANTHONY CHUMA   | X       | X       | 1648 | OKPOKIRI DANIEL IKEDIUWA   | X       | X       |
| 1591 | OKODI AKPAN OKONO  | X       | X       | 1649 | OKUOYE, OMOLARA & OLUWADARA<br>(ADMORS TO THE ESTATE OF OKUOYE S |         | X       |
| 1592 | OKOEKOH EHIZIBUE   | X       | X       |      | OKUSANYA ABAYOMI   | X       | X       |
| 1593 | OKOH ALICE   | X       | X       |      |  |         |         |
| 1594 | OKOH EDWARD NNABUNDO CHUKWUDI  | X       | X       |      |  |         |         |
| 1595 | OKOH EKWUNIFE NDUBUIST `   |         |         | 1650 |  |         |         |
|      | NWUDECHUKWU  | X       | X       |      |  |         |         |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|--|---------|---------|------|--|---------|---------|
| 1651 | OKWANDU FRANCIS EGUZORO  | X       | X       | 1706 | OLEDIBE SIMON  |         | X       |
| 1652 | OKWELU VERONICA OKWELU   | X       | X       | 1707 | OLEDINGWA SUNDAY IHEME AGBARA  | X       | X       |
| 1653 | OKWESA NGOZI IFEYINWA  | X       | X       | 1708 | OLEKWARA MATILDA AKUNNA  | X       | X       |
| 1654 | OKWOCHÉ JONAH OWULO  | X       | X       | 1709 | OLETU ETA JOSEPH   |         | X       |
| 1655 | OKWUADIGBO DEC D ALBERT IKWUNZE                                | X       | X       | 1710 | OLISAKWE THEOPHILUS OSITA  | X       | X       |
| 1656 | OKWUADIGBO OGECHI SALLY  | X       | X       | 1711 | OLIYIDE OLATOKUNBO OLUFUNMILAYO  | X       | X       |
| 1657 | OKWUAGWU NATHAN SUNDAY<br>IFECHUKWUDE                          | X       | X       | 1712 | OLLA FLORENCE OLUFUNMILAYO   | X       |         |
| 1658 | OKWUANASO EDWIN CHIJOKE  | X       | X       | 1713 | OLOGUNDUDU & REWANE ALFRED<br>OGBEYIWA (EXECUT) & OLOGUND<br>MARGARET LUCY | X       | X       |
| 1659 | OKWUDI BEATRICE  | X       | X       | 1714 | OLOLO PETER UKUORITSEMOFE  |         | X       |
| 1660 | OKWUDILI NWACHUKWU SIMON                                       | X       | X       | 1715 | OLOLO PETER UKUORITSEMOJE (JUNIOR)   | X       | X       |
| 1661 | OKWUDU JOY ADAOBI  | X       | X       | 1716 | OLOLO PETER UKUORITSEMOJE (JUNIOR)   | X       | X       |
| 1662 | OLABENJO(DECLD) OLABENJO FALILAT<br>(ADMOR) MURITALA OLABOSIPO | X       | X       | 1717 | OLONIRE NATHANAEL ARIYO  | X       |         |
| 1663 | OLABISI COMFORT OMOLARA OLUWATOYIN                             | X       | X       | 1718 | OLOPADE DAVID  |         | X       |
| 1664 | OLABIYI MICHAEL ABIMBOLA                                       | X       | X       | 1719 | OLOPADE FRED A OLUYEMISI   | X       | X       |
| 1665 | OLABODE SUNDAY OLUSOJI   | X       | X       | 1720 | OLORUNYOLEMI JOSHUA OGUNMOLU   | X       | X       |
| 1666 | OLADAPO DR. OLANIYI OLAJIDE                                    | X       | X       | 1721 | OLOTEWO(DECLD) OLOTEWO ANTHONY<br>(ADMOR) JULIUS MAGNE                     | X       | X       |
| 1667 | OLADEINDE GILBERT AFOLABI DESALU                               | X       | X       | 1722 | OLOTUFORE SHAFI ADEBAYO  | X       | X       |
| 1668 | OLADEINDE NEWTON OLAWUMI                                       | X       | X       | 1723 | OLOWOAKE LASISI  | X       | X       |
| 1669 | OLADEJI DEC D NOAH OYEDELE                                     | X       | X       | 1724 | OLOWOOKERE ENIOLA ABOSEDE  |         | X       |
| 1670 | OLADEJO RAUFU OLALEKAN   | X       | X       | 1725 | OLOWO-OKERE TITILAYO & ALABI<br>MUSTAPHA (ADMORS TO THE ESTATE<br>OF OLOW  | X       | X       |
| 1671 | OLADELE ASIMOTU ADEFUNKE                                       | X       | X       | 1726 | OLOWU COMFORT ADEBAMIKE  | X       | X       |
| 1672 | OLADELE KEHINDE  | X       | X       | 1727 | OLOYEDE LATEEF ABAYOMI   | X       | X       |
| 1673 | OLADELE TAIWO  | X       | X       | 1728 | OLOYEDE SAINAB ADUKE   | X       | X       |
| 1674 | OLADIMEJI OLADUNJOYE   | X       | X       | 1729 | OLUBOBOKUN SAMUEL IBIKUNLE   | X       | X       |
| 1675 | OLADIRAN LAMID LATUNJI ESTATE. OF<br>OLADIRAN                  | X       | X       | 1730 | OLUDIPE OPE OLU ADEKUNLE   |         | X       |
| 1676 | OLADOKUN EBENEZER OLUWAFEMI                                    |         | X       | 1731 | OLUFEMI KEHINDE & OLUWOLE YOMI<br>(ADMORS TO THE ESTATE OF SOWUNM          | X       | X       |
| 1677 | OLADOSU HAFEZ ADENIYI  | X       | X       | 1732 | OLUFEMI OLUKUNLE   | X       | X       |
| 1678 | OLADOSU MOSHUDI BAMIDELE                                       | X       | X       | 1733 | OLUGBANI MOHAMMED SAHEED TOLANI  | X       | X       |
| 1679 | OLADUNKE ESTHER ADEBAYO  | X       | X       | 1734 | OLUKOGA FLORENCE ADETOUN   | X       | X       |
| 1680 | OLAGBEGBO SAMUEL ADELEKAN                                      | X       | X       | 1735 | OLUKOREDE EMMANUEL ASAMU   | X       | X       |
| 1681 | OLAIYA OLAYEMI   | X       | X       | 1736 | OLUKOYA AUGUSTUS OLANREWAJU  |         | X       |
| 1682 | OLAJIDE BEATRICE OLABISI                                       | X       | X       | 1737 | OLUMAGIN GEORGE OMASAN   | X       | X       |
| 1683 | OLAJIDE LASISI OYEBANJI  | X       | X       | 1738 | OLUMIDE MARTINS OLANIYI  | X       | X       |
| 1684 | OLAJIDE SOLOMON  | X       | X       | 1739 | OLUMIDE OLUYINKA IYABO   | X       | X       |
| 1685 | OLAJOBI JOHN OLU   | X       | X       | 1740 | OLUNEYE BISOLA OKUBOYEJO<br>TRUST FOUNDAT                                  |         | X       |
| 1686 | OLALEYE OLALERE OLADAPO  | X       | X       | 1741 | OLUPITAN URSEL& O. TITUS OLAJIDE<br>(ADMORS TO THE ESTATE OF OL            | X       | X       |
| 1687 | OLALEYE WASIU OLAITAN  | X       | X       | 1742 | OLUSANYA AREMU OLUSEGUN  | X       | X       |
| 1688 | OLALOKU FESTUS AKIN  | X       | X       | 1743 | OLUSI(DECLD) OLUSI, NASIRUDEEN<br>A. & OTHERS (ADMOR) MUKARRAM<br>ADEWUNMI | X       | X       |
| 1689 | OLANIYAN AWULATU MODUPE  | X       | X       | 1744 | OLUWA ABDUL KAREEM YAYA  | X       | X       |
| 1690 | OLANIYAN JOSEPH ALANI  | X       | X       | 1745 | OLUWASOLA PETER OLUBODE  |         | X       |
| 1691 | OLANIYAN SAMUEL  | X       | X       | 1746 | OLUWEMIMO EBENEZER   | X       | X       |
| 1692 | OLAOMI GIDEON MOTUNRAYO OLATUNDE                               | X       | X       | 1747 | OMAGBON MOSES  | X       | X       |
| 1693 | OLAREWAJU PEJUOLA REBECCA                                      | X       | X       | 1748 | OMEILE MMOKWULUM DANIEL  | X       | X       |
| 1694 | OLASANOYE BANKOLE AYODEJI                                      |         | X       | 1749 | OMENAI SYLVESTER E SAMALI  |         | X       |
| 1695 | OLATUJA JOSEPH ADESEGHA  | X       | X       | 1750 | OMF SEC. & FIN. LTD.-TRADED-STOCK-A/C                                      | X       | X       |
| 1696 | OLATUNBOSUN & GBADAMOSI<br>TAIWO OSENI                         | X       | X       | 1751 | OMF SECURITIES-DEPOSIT   | X       | X       |
| 1697 | OLATUNDE HUSSIN FASHIKU  | X       | X       | 1752 | OMOAKA MOMO  | X       |         |
| 1698 | OLATUNJI ADEBANJO OLUWASAYO                                    | X       | X       | 1753 | OMODENI ADEGBOYEGA PHILLIP OLADAPO   | X       | X       |
| 1699 | OLATUNJI JACOB AYODEJI   | X       | X       | 1754 | OMOJAFUH FIDELIS DIKEN   | X       | X       |
| 1700 | OLATUNJI MOSUDI  | X       | X       | 1755 | OMOJUFEHINSI FELIX IBUKUN  | X       | X       |
| 1701 | OLATUNJI(DECLD) MATIMOJU OLUFEMI<br>(ADMOR) BISIRIYU           | X       | X       | 1756 | OMOLODUN JOHN OLATUNJI   | X       | X       |
| 1702 | OLAWORE RISIKATU AKANKE  | X       | X       | 1757 | OMONIRA JAGUNMOLA OMONIRA JOLAIYA &<br>OTHERS (ADMORS TO THE ESTAT         | X       | X       |
| 1703 | OLAYEMI EBENEZER ADEWUNMI                                      | X       | X       | 1758 | OMORDIA UCHE SEBASTINE   | X       | X       |
| 1704 | OLAYINKA JAMES O.(ADMOR) (EST. OF)                             | X       | X       | 1759 | OMOREGBO SAMUEL BOYI   | X       | X       |
| 1705 | OLAYIWOLA SUNDAY OLADOSU                                       | X       | X       | 1760 | OMOSHALEWA Y A   | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME   | 2015_36 | 2016_37 | S/N  | HOLDER NAME   | 2015_36 | 2016_37 |
|------|---|---------|---------|------|---|---------|---------|
| 1761 | OMOSIGHO PATRICK OSADOLOR IZE   | X       | X       | 1816 | ONYALAGU JAMES O.U.   | X       | X       |
| 1762 | OMOYINMI ADENIRAN SUNDAY  | X       | X       | 1817 | ONYEAGBA BARTHOLOMEW MADUKA   |         | X       |
| 1763 | ONABAJO JOHNSON & OSINUGA<br>ADEDOTUN (ADMORS TO THE ESTATE<br>OF ON    | X       | X       | 1818 | ONYEAKA OSITA CHUKWUMA  | X       | X       |
| 1764 | ONABANJO VICTOR OLUFEMI   | X       | X       | 1819 | ONYEBUCHI ALPHONSUS NNANYELUGO  | X       |         |
| 1765 | ONAFEKO & ONAFEKO ADMOR AYODELE T<br>OPEOLUWA & DECD OLAI LYDIA BANDELE | X       | X       | 1820 | ONYECHI RALPH BOB IKE   | X       | X       |
| 1766 | ONAFEKO AYODELE   | X       | X       | 1821 | ONYEDIM NANCY ELEWECHI  | X       | X       |
| 1767 | ONAFOWOKAN OLADUNNI   | X       | X       | 1822 | ONYEGBULA & OPARA CHRISTIAN<br>KEM SAMUEL                                     | X       | X       |
| 1768 | ONASANYA ALAYO & KOTUN TUNDE<br>(ADMORS TO THE ESTATE OF SOLANKE        | X       | X       | 1823 | ONYEGBULE VICTOR NWABUEZE   | X       | X       |
| 1769 | ONAYEMI MICHAEL OLUSHOLA  | X       | X       | 1824 | ONYEJEKWE VICTORIA OMUERURE   | X       | X       |
| 1770 | ONI ABEL ADETUNJI   | X       | X       | 1825 | ONYEJIKA GINA NMA   | X       | X       |
| 1771 | ONI FELICIA OLUFUNLOLA  | X       | X       | 1826 | ONYEKAOKWU IKE EMMANUEL   | X       | X       |
| 1772 | ONI JOHN OLUSOLA  | X       | X       | 1827 | ONYEKWE ROSELINE & CHUKWUKA<br>(ADMORS TO THE ESTATE OF<br>AMANDUBUO          | X       | X       |
| 1773 | ONI OLADIPO OLABODE ODEJIDE   | X       | X       | 1828 | ONYEKWUM(DECD) ONYEKWUM ROSE<br>(ADMOR) LEVI SUNNY NNABUENYI (DEC D)          | X       | X       |
| 1774 | ONI THADDEUS ABEJIDE  | X       | X       | 1829 | ONYEMEKARA (EST OF.)  | X       | X       |
| 1775 | ONI(DECD) OGUNROMBI SUNDAY &<br>OTHERS (ADMOR) VINCENT AYOOLA           | X       | X       | 1830 | ONYEMELUKWE AFULUCHIANYA GRACE  | X       | X       |
| 1776 | ONIFADE TIMOTHY AKANBI  | X       | X       | 1831 | ONYEMELUKWE RALU  | X       | X       |
| 1777 | ONIGBANJO KALAMU MUSA YISA  | X       | X       | 1832 | ONYENALI BASIL CHIDI  | X       | X       |
| 1778 | ONIGBINDE ZAKIO S.  | X       | X       | 1833 | ONYEOHURU PHILIP OMETEREUMU-NNA   | X       | X       |
| 1779 | ONIPEDE FRANCIS OLATUNJI  | X       | X       | 1834 | ONYIKE KALU (DR) (ADMORS TO THE<br>ESTATE OF ONYIKE KALU )                    | X       | X       |
| 1780 | ONOCHIE CHRISTOPHER   | X       | X       | 1835 | OPANUGA TIMOTHY OBAFEMI   | X       | X       |
| 1781 | ONOCHIE EDMUND OKECHUKWU  | X       | X       | 1836 | OPARAOCHA TITUS E   | X       | X       |
| 1782 | ONOJOBI ELIZABETH IBIRONKE  | X       | X       | 1837 | OPOKO DAVID ONYEMA  | X       | X       |
| 1783 | ONOMAKE STEPHEN ETAMOLO<br>(ESTATE OF)                                  | X       | X       | 1838 | OPTIONS SECURITIES-DEPOSIT A/C  | X       | X       |
| 1784 | ONOMAKE STEPHEN ETAMOLO(DECD)<br>ONOMAKE (MRS) ROSELINE(AD X            | X       | X       | 1839 | OPUAMBE SOLOMON   | X       | X       |
| 1785 | ONOR(DECD) ONOR, GRACE OBIAGELI &<br>AND (ADMOR) LOUIS EJIKEME          | X       | X       | 1840 | ORAEGBU CHUKWUDI LAWRENCE   | X       | X       |
| 1786 | ONU ONU OGWO  | X       | X       | 1841 | ORAEGBU EMMANUEL CHUKWUKA   |         | X       |
| 1787 | ONU(DECD) ONU ANGELINA & CHARLES<br>(ADMOR) BASIL AMUZIE                | X       | X       | 1842 | ORAGUI(DECD) ORAGUI, VERONICA O. &<br>AND (ADMOR) RAPHAEL NNABUIKE            |         | X       |
| 1788 | ONUJEGBU AMOS IKECHUKWU   | X       | X       | 1843 | ORAKWUE BENEDICT NNAEMEKA   | X       |         |
| 1789 | ONUGU UKWU AWA  | X       | X       | 1844 | ORAKWUE THERESA EMETAROM  | X       |         |
| 1790 | ONUIGBO WILSON IKECHUKU   | X       | X       | 1845 | ORANEKWULU UGOCHI NWANKWO<br>EMMANUEL   | X       | X       |
| 1791 | ONUKAOGU MOSES NWOKOHURU  | X       | X       | 1846 | ORANLOLA AYO. AROWOLO   | X       | X       |
| 1792 | ONUKOGU OBADIAH   | X       | X       | 1847 | ORAEU BENJAMIN A  | X       | X       |
| 1793 | ONUMA ADA AGBEZE  | X       | X       | 1848 | OREBAJO JULIUS OSINEYE  | X       | X       |
| 1794 | ONUOHA CLEMENT  | X       |         | 1849 | OREDUGBA AMOS OLORUNFUNMI<br>(DECD) MODUPE ADEMOLA OREDUGBA<br>& BOLADE TAIWO | X       | X       |
| 1795 | ONUOHA PAULINUS CHUKWUMA  | X       | X       | 1850 | ORESANYA JOHNSON ADE  | X       | X       |
| 1796 | ONUORAH GODWIN  | X       |         | 1851 | ORHERUATA SUNDAY FRANCIS AKPOJEVWE  | X       | X       |
| 1797 | ONUORAH IFEANYICHUKWU GREGORY   | X       | X       | 1852 | ORHOKPOKE OWINI GODWIN  | X       | X       |
| 1798 | ONUORAH NWOSU   | X       | X       | 1853 | ORIFE MAVUAYE, JAMES  | X       |         |
| 1799 | ONUORA-ORAKWUE LAMBERT AYODELE  | X       | X       | 1854 | ORIIA(DECD) MARGARET OLUBANKE<br>(ADMOR) DAVID AFOLABI                        | X       | X       |
| 1800 | ONWUAZO EDWARD EMEJULU  | X       | X       | 1855 | ORIMALADE SOLOMON OLUGBADEGA  | X       | X       |
| 1801 | ONWUAZO JOANNA NJIDEKA  | X       | X       | 1856 | ORITSETIMEYIN LOGISTIC LIMITED  |         | X       |
| 1802 | ONWUAZO MIKE CHARLES OBIORA   | X       | X       | 1857 | ORITSETIMEYIN LOGISTICS COMPANY LTD   | X       | X       |
| 1803 | ONWUBALILI EMMANUEL CHUKWUEMEKA   | X       | X       | 1858 | ORJI DANIEL OKPARA ANYAOHA  | X       | X       |
| 1804 | ONWUBIKO JOHN OMENIHU   | X       | X       | 1859 | ORJIAKO UMUNNA HUMPHREY   | X       | X       |
| 1805 | ONWUBUYA GABRIEL OKECHUKWU<br>UDEGBUNAM                                 | X       | X       | 1860 | OROK ANDEM EDET   | X       | X       |
| 1806 | ONWUBUYA GEORGE NWAMULUNAMMA  | X       |         | 1861 | ORONSAYE OMOREFE  | X       | X       |
| 1807 | ONWUCHAY VIVIAN (ADMORS TO THE<br>ESTATE OF ONWUCHAY WAMUO )            | X       | X       | 1862 | ORUCHE ONYEKWELE SEBASTIAN  | X       | X       |
| 1808 | ONWUDIWE JUSTIN M. C.   | X       | X       | 1863 | ORUH GOLD BRIDGET   | X       | X       |
| 1809 | ONWUGBENE PIUS CHUKWUDI   | X       | X       | 1864 | OSALUKWUE CELESTINE   | X       | X       |
| 1810 | ONWUKANJO NELSON A B  | X       | X       | 1865 | OSAYERIE MATTHIAS OKE   | X       | X       |
| 1811 | ONWUKWE AUGUSTINE NDUKWE  | X       | X       | 1866 | OSBORNE OLUREMI AINA  | X       | X       |
| 1812 | ONWUNALI POLYCARP UMUNAKWE  | X       | X       | 1867 | OSELU & CHUKWURAH ADMOR THERESA<br>IFEOMA & OSELU DEC D P CECILIA             |         | X       |
| 1813 | ONWUNGHAI ALEX ONWUNGHAI CORNELIUS<br>(ADMORS TO THE ESTATE OF          | X       | X       | 1868 | OSELU CECILIA   | X       |         |
| 1814 | ONWUZULIGBO PATRICK CHUKWUKA  | X       | X       | 1869 | OSENI OLUFUNMILAYO  | X       | X       |
| 1815 | ONWUZURUOHA REMIGIUS NWABUEZE   | X       | X       | 1870 | OSHIGBELU OLALERE OGUNNEYE  | X       | X       |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME   | 2015_36 | 2016_37 |
|------|--|---------|---------|------|---|---------|---------|
| 1871 | OSHIKOYA NURAT OLAYINKA  | X       |         | 1926 | PASE JOHNSON OLUBUKUNOLA                                    | X       | X       |
| 1872 | OSHO JOSEPH BABAJIDE   | X       | X       | 1927 | PETERS TIMOTHY ORIABURE                                     | X       | X       |
| 1873 | OSHODI WOSILAT AYOKA   |         | X       | 1928 | PHILIP RISIKAT ADUKE  | X       | X       |
| 1874 | OSHODI(DECLD) OSHODI, BABATUNDE A<br>& MRS BANGBOSE OLUWATO            |         |         | 1929 | PHRONESIS WEALTH MANAGERS LTD                               | X       | X       |
|      | ADEKUNLE BOLAJI  |         | X       | 1930 | PIETERSON BEATRICE ADATA                                    | X       | X       |
| 1875 | OSHODI(DECLD) OSHODI, LT.COL.  |         |         | 1931 | PILOT FINANACE LIMITED - DEPOSIT A/C                        | X       | X       |
|      | EDWARD O. & OTHERS(ADMOR) IBIKUNLE                                     |         | X       | 1932 | PINE PETOSAN LIMITED  |         | X       |
| 1876 | OSHUNRINDE JONATHAN OLUSANJO   | X       | X       | 1933 | PINE PETOSAN LTD - NOMINEE 0001                             |         |         |
| 1877 | OSINAIKE ABDIEL OTOLORIN   | X       | X       | 1934 | POPOOLA & POPOOLA ADMOR                                     |         |         |
| 1878 | OSINLOYE GLADYS BOSOLA   | X       | X       |      | ABODUNRIN & POPOOLA ADMOR                                   |         |         |
| 1879 | OSISAMI OLUGBENGA AJIBOLA  |         | X       | 1935 | AMOS EMMANUEL OLU (DEC D)                                   | X       |         |
| 1880 | OSUMAH AGBODEBAMA KASHETU  | X       | X       | 1936 | POPOOLA EDWARD O. & PHILIP A. (ADMOR)X                      |         |         |
| 1881 | OSUNFOLAWA & OKEDIADI BEATRICE<br>MORENIKE ALBERT ADE. SHITTU          | X       | X       |      | POPOOLA(DECLD) POPOOLA EDWARD<br>(ADMOR) AKANBI             | X       |         |
| 1882 | OSUNLANA DEC D EPHRAIM JAIYESIMI                                       | X       | X       | 1937 | PSL (TREASURY) MGT. LAGOS                                   | X       | X       |
| 1883 | OSUNNUGA AMOS ONASANYA ESTATE.<br>OF OSUNNUGA                          | X       |         | 1938 | RAHEEM SALIU ISHOLA ADE                                     | X       | X       |
|      |  |         |         | 1939 | READINGS INV. LTD   |         | X       |
| 1884 | OTI NWAFOR ANYALEWECHI   | X       | X       | 1940 | REEMSON WAHAB ADEDAYO                                       | X       | X       |
| 1885 | OTTUN MANSOUR A.   | X       | X       | 1941 | REIS CHRISTOPHER OLABODE                                    | X       | X       |
| 1886 | OTUAKHENA SUNDAY   | X       | X       | 1942 | REIS STEPHEN OLADIPO  | X       | X       |
| 1887 | OTUBUE THOMAS  | X       | X       | 1943 | RIMS (ASM 001) NOMINEES                                     | X       | X       |
| 1888 | OTUDEKO OLUJIDE  | X       | X       | 1944 | RIMS SECURITIES LIMITED                                     | X       | X       |
| 1889 | OTUEDON ELIZABETH APOYI  | X       | X       | 1945 | ROBERT TITUS AKPAN  | X       | X       |
| 1890 | OTURU PESERVERANCE ABEL EVEROREN                                       | X       | X       | 1946 | ROSENJE(DECLD) ROSENJE BOLANLE<br>(ADMOR) BASHEER. ADE. OLA | X       | X       |
| 1891 | OTUSAGU & COMPANY AND TRUSTEES OF<br>OMOMOGU J.O. OJELANO J.O. OJELANO | X       | X       | 1947 | ROYAL CIRCLE NOMINEES LTD                                   | X       | X       |
| 1892 | OTUWEHINMI RAPHEAL OLU   | X       | X       | 1948 | RUOBOR JOHN   | X       | X       |
| 1893 | OWELLE FELICIA NKECHI  | X       | X       | 1949 | SADARE & SADARE SARAH OLUFUNMILAYO                          |         |         |
| 1894 | OWERRI & DEC D MATTHIAS IGBOAGWA<br>NWKORO THE ADMINISTRATOR GENERAL   | X       | X       | 1950 | AUGUSTUS OLUSOLA  | X       | X       |
| 1895 | OWODUNNI OLUFEMI ABAS  |         | X       |      | SADDIK(DECLD) SADIQ HAJIYA<br>(ADMOR) ABUBAKAR              | X       | X       |
| 1896 | OWOEYE OLUSEGUN EMMANUEL   | X       | X       | 1951 | SADIKU CHRISTOPHER NOJIMU                                   | X       | X       |
| 1897 | OWOLABI ALBERT VICTOR OLUBODE  | X       | X       | 1952 | SADIKU SULAIMAN ADENIYI                                     | X       | X       |
| 1898 | OWOLABI STANLEY-OLATUNDE-ADI   | X       |         | 1953 | SAFE TRUST SAVINGS & LOANS LTD                              | X       | X       |
| 1899 | OWOYALE M.A. & OWOYALE YETUNDE.F<br>(ADMORS TO THE ESTATE OF O         | X       | X       | 1954 | SAGOE K M O   | X       | X       |
| 1900 | OYADIRAN TENIOLA OLUSEYE   | X       | X       | 1955 | SAHEED SARATU OLAYINKA                                      | X       | X       |
| 1901 | OYAFEMI PETER OLUFEMI OLUWOLE  | X       | X       | 1956 | SALAAM EYITAYO  | X       | X       |
| 1902 | OYALOWO NURUDEEN ADEKUNLE  | X       | X       | 1957 | SALAKO GODWIN ADE   | X       | X       |
| 1903 | OYEBADE OLAOLU WILLIAM   | X       | X       | 1958 | SALAKO HANNAH AJAYI   | X       | X       |
| 1904 | OYEBISI AMOS OLADELE   | X       | X       | 1959 | SALAKO MONSURAT IBIRONKE                                    | X       | X       |
| 1905 | OYEBISI AMOS OLADELE   | X       | X       | 1960 | SALAMI OSENI  | X       | X       |
| 1906 | OYEBISI JOYCE MARY   |         | X       | 1961 | SALAU ABIBAT OLANREWAJU                                     | X       | X       |
| 1907 | OYEBODE THOMAS AYINDE  | X       | X       | 1962 | SALAWU OLATORERA  | X       | X       |
| 1908 | OYEDELE TAIWO ADEMOLA  | X       | X       | 1963 | SALIMONU AMINU  | X       | X       |
| 1909 | OYEFESO MICHAEL AYO  | X       |         | 1964 | SALIU OLASHENI  | X       | X       |
| 1910 | OYELEYE MOSES ADISA  | X       | X       | 1965 | SALU OLULANU ODUKOYA  | X       | X       |
| 1911 | OYELEYE WAHAB AKANDE   | X       | X       | 1966 | SAMBO GODPOWER ORDER  | X       | X       |
| 1912 | OYERO KUNLE  |         | X       | 1967 | SAMUEL ABRAHAM BABAFEMI                                     | X       | X       |
| 1913 | OYETUNDE CAROLINE FEHINTADE  | X       | X       | 1968 | SAMUEL OHIMAI   | X       |         |
| 1914 | OYETUNDE REUBEN AREMU  | X       | X       | 1969 | SAMUELS GRISELDA  | X       | X       |
| 1915 | OYETUNJI SULAIMAN AYOBAMI  | X       | X       | 1970 | SAMUELS SARAH OLUREMI                                       | X       | X       |
| 1916 | OYEWOLE BODE   | X       | X       | 1971 | SANGOGBOYE OLAFISOYE  | X       | X       |
| 1917 | OYEWUSI ABIODUN OLADOYE  | X       | X       | 1972 | SANGOWAWA COMFORT ABOSEDE                                   | X       | X       |
| 1918 | OYEYIPO JOHN KEHINDE   | X       | X       | 1973 | SANNI BOLA BALIATU  | X       | X       |
| 1919 | OYIBOGARE DANIEL EMENA   | X       | X       | 1974 | SANNI BOLAJI ADEGBITE                                       |         | X       |
| 1920 | OYINLOLA GABRIEL ABIODUN   | X       | X       | 1975 | SANNI-FADEYI SAIBU OKE                                      | X       | X       |
| 1921 | OZIRI GABRIEL  | X       | X       | 1976 | SANTRUST SECURITIES LTD-DEP A/C                             |         | X       |
| 1922 | OZOBIA PETER OBIEFUNA  | X       | X       | 1977 | SARUMI ALIRAT ATINUKE                                       | X       | X       |
| 1923 | OZOMAH PIUS EKE  | X       |         | 1978 | SAVAGE PAMELA EVELYN  | X       | X       |
| 1924 | OZOUDE CHARLES UGWU  | X       | X       | 1979 | SCOTT ADEDOYIN  |         | X       |
| 1925 | OZOUDE ROSELINE MGBEKE   | X       | X       | 1980 | SENU-OKE YEMI   | X       | X       |



**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME  | 2015_36 | 2016_37 | S/N  | HOLDER NAME  | 2015_36 | 2016_37 |
|------|--|---------|---------|------|--|---------|---------|
| 1981 | SEWONIKU ALFRED OLUGBOYEGA   | X       | X       | 2036 | THE ESTATE OF COLE RICHARD DEINDE                                      | X       | X       |
| 1982 | SFS RESEARCH   | X       | X       | 2037 | THE ESTATE OF FRCS USIFO OSIME   | X       | X       |
| 1983 | SHADE ABIODUN ABASI  |         | X       | 2038 | THE ESTATE OF ONELUM ANDREW OSADUNKWU                                  | X       | X       |
| 1984 | SHE SHE ABDULLAHI MOHAMMED   | X       | X       | 2039 | THE ESTATE OF UDOFIA SAM NELSON  | X       | X       |
| 1985 | SHEWONIKU OLADELE  | X       | X       | 2040 | THOMAS AKHUAMHUEKHIN   | X       | X       |
| 1986 | SHITTA-BEY MODUPE ABEGBE   | X       | X       | 2041 | THOMAS AUGUSTINE ADEBAYO   | X       | X       |
| 1987 | SHOAGA & SHOAGA ABIBAT AYISATU IYAEKO                                    | X       | X       | 2042 | THOMAS DAPO  | X       |         |
| 1988 | SHOBIYI(DECLD) SHOBIYI ADEKUNLE (ADMOR) JACOBSON OLUGBEMIGA (ADMOR)      |         | X       | 2043 | THOMAS JONATHAN ADEWALE  | X       | X       |
| 1989 | SHOBOWALE OLATUNDE OLADAPO   | X       | X       | 2044 | THOMAS RIFUKAT AYODEJI   | X       | X       |
| 1990 | SHODIMU MUFUTAU OLAYINKA   | X       | X       | 2045 | THOM-MANUEL VICTOR JOHN  | X       | X       |
| 1991 | SHODUNKE GANIYU AREMU  | X       | X       | 2046 | THORPE AYOKUNLE WUDOLU   | X       | X       |
| 1992 | SHOEWU OLUWASEGUN  | X       | X       | 2047 | THORPE OMOLOLA AYOLEYE   | X       | X       |
| 1993 | SHOEWU OLUWASEUN OPEYEMI   | X       | X       | 2048 | TIAMIYU BISOLA MODINAT   | X       | X       |
| 1994 | SHOLOLA PATRICK AYINDE   | X       | X       | 2049 | TIAMIYU SAHEED ADELEKE   | X       |         |
| 1995 | SHOPEJU CAROLINE MORENIKE  | X       |         | 2050 | TIJANI LATEEF ADESINA  | X       | X       |
| 1996 | SHOTUNMBI(DECLD) SHOTUNMBI, ABAYOMI (ADMOR) JONATHAN OLUISOJI            | X       | X       | 2051 | TOGUN AJIBOLA  | X       | X       |
| 1997 | SHOYOMBO BEJAMIN OLANIPEKUN  | X       | X       | 2052 | TOHIR FOLORUNSHO ISMAILA   | X       | X       |
| 1998 | SIDI EBENEZER NDANUSA  | X       | X       | 2053 | TOKUNBOH MATTHEW AYODELE   | X       | X       |
| 1999 | SIPE DAVID OROPO OLUFEMI   | X       | X       | 2054 | TONADE NATHANIEL AYINDE  | X       | X       |
| 2000 | SOAGA MUBASIRU ADEDOTUN  | X       | X       | 2055 | TONOLASE JOSEPH OLORUNTOBI   | X       | X       |
| 2001 | SOBAMBI SODAMOLA   | X       | X       | 2056 | TONPREBOFA CHARLES AMADU   | X       | X       |
| 2002 | SODE EUNICE ADENIKE  |         | X       | 2057 | TRANSGLOBE INV.-DEPOSIT A/C  | X       | X       |
| 2003 | SODEINDE AKIJOBI OYEDOLA   | X       | X       | 2058 | TRANSGLOBE INVESTMENT & FINANCE CO LTD                                 | X       | X       |
| 2004 | SODUNKE FATOYINBO OLU SOLA   | X       | X       | 2059 | TRITECH CAPITAL LTD.   | X       | X       |
| 2005 | SOETAN(DECLD) OGUINDELE, ADEMOLA & OLUSEGUN (ADMOR) CECILIA OLATUNDE     | X       | X       | 2060 | TRUSTEES & LTD & KOMOLAFE DEC D BAYO ESTATE EXECUTORS ESTATE EXECUTORS | X       | X       |
| 2006 | SOKEFUN ESTHER ALAKE   | X       | X       | 2061 | TRW STOCKBROKERS LTD.-TRADED-STOCK-A/C                                 |         | X       |
| 2007 | SOKEFUN JOHNSON ADEDAYO  | X       |         | 2062 | TRW STOCKBROKERS-DEPOSIT A/C   | X       | X       |
| 2008 | SOKEYO JAIYE   | X       | X       | 2063 | TUNKARIMU ALFRED OTTO  |         | X       |
| 2009 | SOKOYA DAVID   |         | X       | 2064 | TUNWASE JOSEPH ADEKUNLE ESTATE. OF TUNWASE                             | X       | X       |
| 2010 | SOKUNBI AKEEM KAYODE   | X       | X       | 2065 | U.R.L SUSPENSE ACCOUNT   | X       | X       |
| 2011 | SOKUNBI OLATOLA  | X       | X       | 2066 | UBAKA JOHN OKWUDILI  | X       | X       |
| 2012 | SOKUNBI PASTOR DAVID KOLAWOLE  | X       | X       | 2067 | UBANI CHRISTIAN UBA  | X       | X       |
| 2013 | SOLAJA CHARLOTTE ADEKANLA  | X       | X       | 2068 | UBANI GEORGE L.H   | X       | X       |
| 2014 | SOLAJA OLUSEGUN  | X       | X       | 2069 | UBE MATTHEW ANAEDOZIE ESTATE. OF UBE                                   | X       | X       |
| 2015 | SOLOMON -OKE EDITH OLANREWAJU  | X       | X       | 2070 | UBOH FRIDAY GEORGE   | X       |         |
| 2016 | SOSINA AYINDE SOMORIN  | X       | X       | 2071 | UCHE IGNATIUS KURUME   | X       | X       |
| 2017 | SOTIMEHIN MICHAEL OLATUNDE   | X       | X       | 2072 | UCHEANA JONATHAN KANAYOCHUKWU  | X       | X       |
| 2018 | SOWUNMI JULIUS OLAYIWOLA   | X       | X       | 2073 | UCHECHUKWU ANTHONY NWOKE   | X       | X       |
| 2019 | SOYANNWO ABIOLA OLU DIPE   |         | X       | 2074 | UCHEM CYPRIAN EMEKA  | X       | X       |
| 2020 | STB FINANCE LIMITED  | X       | X       | 2075 | UCHEM REMIGIUS CHIDOZIE  | X       | X       |
| 2021 | STOCKMONITOR & INVESTMENT SUPPORT LTD                                    |         | X       | 2076 | UCHENDU ERIC OBJIOFOR  | X       | X       |
| 2022 | SULAIMAN BADMUS ABIODUN  |         | X       | 2077 | UCHENNA THERESA OZOH   | X       | X       |
| 2023 | SULE LASISI ALABI  |         | X       | 2078 | UDAH JACOB EMMANUEL  | X       | X       |
| 2024 | SULEIMAN-ARAB FOUAD  |         | X       | 2079 | UDAZE GODSTIME ALPHA   | X       | X       |
| 2025 | SUNMONU LIADI MOHAMMED   | X       | X       | 2080 | UDE RUFUS CHUKWUEMEKA  | X       | X       |
| 2026 | SYCAMINE ENDEAVOURS LTD  | X       | X       | 2081 | UDE SIMON ODO  | X       | X       |
| 2027 | SYON HOLDINGS W.A.LTD  | X       | X       | 2082 | UDEAJA IKECHUKWU PAUL  | X       | X       |
| 2028 | T ADAMS LTD  |         | X       | 2083 | UDECHUKWU CHIDOZIE FRANCIS   | X       | X       |
| 2029 | TAHIR HASSAN SADIQ   | X       | X       | 2084 | UDEGBUNAM OGBONNE  |         | X       |
| 2030 | TAIWO E. BABATUNDE   | X       | X       | 2085 | UDEH SAMUEL CHIEKEZI   | X       | X       |
| 2031 | TAIWO JULIUS BIOLA   | X       | X       | 2086 | UDOEYOP EDET FRANK   | X       | X       |
| 2032 | TALABI ADMOR & TALABI ADMOR ADEOLA OLUSEYI & TALABI AD ADENIKE OLUFADAKE |         | X       | 2087 | UDOFFA BASSEY IDONGESIT  | X       | X       |
| 2033 | TALUBI JOSEPHINE ADENIKE   | X       | X       | 2088 | UDOFIA EKANEM  | X       | X       |
| 2034 | TARU DAVID   | X       | X       | 2089 | UDOH & DEC D FRIDAY TOM UDOH ENOH FRIDAY TOM                           |         | X       |
| 2035 | THAHAL PAUL MAMMAN   | X       | X       | 2090 | UDOH ANIEFIOK OBOT   | X       |         |

**NIGERIAN ENAMELWARE COMPANY PLC  
UNCLAIMED DIVIDEND LIST AS AT 30072024**

| S/N  | HOLDER NAME                        | 2015_36 | 2016_37 | S/N  | HOLDER NAME                        | 2015_36 | 2016_37 |
|------|------------------------------------|---------|---------|------|------------------------------------|---------|---------|
| 2091 | UDOH SAMUEL JOHN                   | X       | X       | 2146 | UMUKORO AUGUSTINE SHADRACK         | X       | X       |
| 2092 | UDOMEZUBE GRACE                    | X       | X       | 2147 | UMUKORO JANET                      | X       | X       |
| 2093 | UDOSEN NSE CLEMENT AKPAN           | X       | X       | 2148 | UNIGWE FELIX AZUBIKE               |         | X       |
| 2094 | UFIA ANIEDI EFFIONG                |         | X       | 2149 | UNOZO OBIAKOIZU GODIAN             | X       | X       |
| 2095 | UFODIAMA JUSTINA NKIRU             | X       |         | 2150 | USIFOH DANIEL SIFO                 | X       | X       |
| 2096 | UFOMADU MARTINS OHAMIKORO          |         |         | 2151 | USIHOLO SOLOMON EHIZOGIE           | X       | X       |
|      | ESTATE. OF UFOMADU                 | X       | X       | 2152 | USIM WILSON BEN                    | X       | X       |
| 2097 | UGAH CHARLES AMADU                 | X       | X       | 2153 | UTHMAN & UTHMAN ALHAJI ADM MUTALIU |         |         |
| 2098 | UGBAJA CYPRAIN OFORMA CLEMENT      | X       | X       |      | & DEC D ALHAJI WAZE MUSILIU O      | X       | X       |
| 2099 | UGBAJAH ANENECHI THOMAS            | X       | X       | 2154 | UTHMAN OLANREWAJU ESTATE.          |         |         |
| 2100 | UGBOAJA IFEYINWA (MRS)             |         | X       |      | OF UTHMAN                          | X       | X       |
| 2101 | UGBOAJAH UKANWA DONATUS            |         |         | 2155 | UTOMWEN JULIUS                     | X       | X       |
|      | ESTATE. OF UGBOAJAH                | X       | X       | 2156 | UWAKWE RICHARD ONYEOZIRI           | X       | X       |
| 2102 | UGBOMA IJOMA                       | X       | X       | 2157 | UWAKWEH AKWURUAHA NICHOLAS         | X       | X       |
| 2103 | UGBOMA PATRICK SULE                | X       | X       | 2158 | UWAKWEH LUKE ELEDO                 | X       | X       |
| 2104 | UGHANZE & BANJOH OLAITAN OLAYINKA  |         |         | 2159 | UWANDU ROBINSON CHUKUKERE          | X       | X       |
|      | GREGORY NWANKWO                    | X       | X       | 2160 | UWATT ARIT UMO                     | X       | X       |
| 2105 | UGOCHUKWU CHRISTIANA               |         | X       | 2161 | UWAZIE DONATUS                     | X       | X       |
| 2106 | UGOCHUKWU RAPHAEL IROKA ESTATE.    |         |         | 2162 | UWAZIE OKONKWO CHRISTOPHER         | X       | X       |
|      | OF UGOCHUKWU                       | X       | X       | 2163 | UWERUNONYE SAMUEL                  | X       | X       |
| 2107 | UGODILINWA IKECHUKWU PETER         | X       | X       | 2164 | UWOGHIREN ROBERT IDAHOSA           |         |         |
| 2108 | UGONABOR EZENWAMADU MICHAEL        | X       | X       |      | OGBEGIEE                           | X       | X       |
| 2109 | UGOYAH GEORGE & EMMANUEL &         |         |         | 2165 | UZOAGBA ISAAH NNAGBORO             | X       |         |
|      | OTHERS (ADMORS TO THE ESTATE OF    |         | X       | 2166 | UZOETO MICHAEL CHIMA               | X       | X       |
| 2110 | UGWU ROMANUS ARUSOBIMMA            | X       | X       | 2167 | UZOIJE GODWIN OMENIHU JONAH        | X       |         |
| 2111 | UHUMAGHO PHILIP IYERE              | X       | X       | 2168 | UZOMA HYGINUS CHUKWUNYERENWA       | X       | X       |
| 2112 | UKACHI AUSTEN CHIMDI               | X       | X       | 2169 | UZOMA JUSTINA IKPECHUKWU           | X       |         |
| 2113 | UKACHUKWU NNODU BONIFACE           | X       | X       | 2170 | UZOMA PIUS IWUALA                  | X       | X       |
| 2114 | UKADIKE AUGUSTINE CHUKWUNWEORA     | X       | X       | 2171 | UZONWA GEORGE ADIGOM               | X       | X       |
| 2115 | UKAFORO JULIUS EZEMADU             |         | X       | 2172 | UZOR AZUBUIKE KINGSLEY             | X       |         |
| 2116 | UKANWA ANTHONY ONU                 |         | X       | 2173 | UZOR UZOMA                         | X       | X       |
| 2117 | UKAOHA STEPHEN AMAECHI             |         | X       | 2174 | UZORKA JOHN VINCENT X              | X       |         |
| 2118 | UKEJE NNAMERRE GODWIN              | X       | X       | 2175 | UZORKA JOHN, VINCENT OSAKWE        |         | X       |
| 2119 | UKIWE OKORIE STEVE                 | X       | X       | 2176 | VALUELINE SECURITIES & INV LTD     | X       | X       |
| 2120 | UKIWE OKORIE STEVE KALU            | X       |         | 2177 | VINCENT CHRISTIE O                 | X       |         |
| 2121 | UKO UKPABI                         | X       | X       | 2178 | VINCENT THEOPHILUS                 | X       | X       |
| 2122 | UKOH SIMEON MARK                   | X       | X       | 2179 | WADA INUWA                         | X       | X       |
| 2123 | UKOHA SHEILA                       | X       | X       | 2180 | WALLSTREET TRUST CO LTD.           | X       | X       |
| 2124 | UKOMA SILAS                        | X       | X       | 2181 | WALLSTREET TRUST COMPANY LIMITED   | X       |         |
| 2125 | UKONU RICHARD EBELEBE              | X       | X       | 2182 | WEWE LASISI                        | X       | X       |
| 2126 | UKPABI JOSEPH IFEANYI              | X       | X       | 2183 | WHYTE HOPE WILLIAM                 | X       | X       |
| 2127 | UKPABI NDUBUISI DAVIDSON           | X       | X       | 2184 | WHYTE MATILDA MORGANBA             | X       | X       |
| 2128 | ULAETO SAMUEL BILL                 | X       | X       | 2185 | WILLIAMS GABI                      |         | X       |
| 2129 | ULASI JOE CHU OGBUCHUKWU           | X       | X       | 2186 | WILLIAMS STREET TRUSTEES LIMITED   |         | X       |
| 2130 | UMAR USMAN                         | X       | X       | 2187 | WILLOUGHBY STEPHEN OLUKOREDE       |         | X       |
| 2131 | UME RAPHAEL ONYEKABA               |         | X       | 2188 | WUSHISHI ZAINABU                   | X       | X       |
| 2132 | UMEH AUGUSTINE CHUKWUDI            | X       | X       | 2189 | YAKASAI BALARABE                   | X       | X       |
| 2133 | UMEH BEATRICE                      | X       | X       | 2190 | YAKUB JUBRIL OLUGBEMIGA            | X       | X       |
| 2134 | UMEH CHRISTOPHER CHUKWUDI          | X       | X       | 2191 | YAKUB RUKAYAT MODUPE               | X       | X       |
| 2135 | UMEH EZIKE NWAMADU                 | X       | X       | 2192 | YAKUB SEKINAT OLUFUNMILAYO         | X       | X       |
| 2136 | UMEH JANET NWANYIEGBO              | X       | X       | 2193 | YARO BASHIR MALAM                  | X       | X       |
| 2137 | UMEKWE JOSEPH ONYEJI               | X       | X       | 2194 | YESUFU DEC D LAMIDI                | X       | X       |
| 2138 | UMEMODO & UMEMODO ORIAKU           |         |         | 2195 | YOUNGMAN-HARRY VICTOR TELEMA       | X       | X       |
|      | UWADIEGWU                          | X       | X       | 2196 | YUSUFF TAJUDEEN AKANNI             | X       | X       |
| 2139 | UMENWANNE BEN UCHE                 | X       | X       |      |                                    |         |         |
| 2140 | UMEOKORO PAULINUS                  | X       |         |      |                                    |         |         |
| 2141 | UMEORA CHUKWUEMEKA IFEANYI MELUCHI |         | X       |      |                                    |         |         |
| 2142 | UMEORA ELIAS ILOABUEKE CHUKWUMA    | X       | X       |      |                                    |         |         |
| 2143 | UMO NKESE OKON                     | X       | X       |      |                                    |         |         |
| 2144 | UMOH KINGSLEY OKON (ADMORS TO THE  |         |         |      |                                    |         |         |
|      | ESTATE OF UMOH EYIBIO OKON         | X       |         |      |                                    |         |         |
| 2145 | UMUDJOR JOSEPH                     | X       | X       |      |                                    |         |         |



