









Kentucky Fried Chicken (KFC), one of the global leaders in the fast food service industry, opened its first outlet at the City Mall in Onikan Lagos.

The brand was brought to Nigeria, via Devyani International Nigeria Ltd (Formed from a Joint Venture between RJ Corp of India and Chellarams Plc) and an agreement with Yum Restaurants International (YRI), who are the franchise owners of the KFC brand.

Th fast-food opens seven days of the week from 9 a.m to 9 p.m.

The world-renowned fast-food restaurant offers the same tantalizing array of international menus they are known for, especially their chicken, along with some Nigerian delicacies.

Harland Sanders founded Kentucky Fried Chicken in 1952 at Louisville, Kentucky, United States. KFC has been operating under Yum Brands since 1997, when the company spun off from Pepsi-co as Trico Global Restaurants Inc,



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MISSION

To provide
CHELLARAMS
products in every
home and factory
in Nigeria
and beyound

VISION

To be a responsible, responsive, competitive and quality driven production and marketing company satisfying all our stakeholders



DIRECTORS, ADVISORS AND REGISTERED OFFICE

Chairman of the Board Asiwaju Solomon Kayode Onafowokan, OON

Directors

Managing Director Chief Suresh M. Chellaram
Director Alhaji Ahmed Adamu Abdulkadir
Director Mrs Angela Morenike Agbe-Davies
Chief Executive Officer Mr. Aditya Suresh Chellaram

Registered office Plot 110/114 Oshodi - Apapa Expressway,

Isolo, Lagos.

Company Secretary Ehimare Isiramen Esq.

Plot 110/114 Oshodi - Apapa Expressway,

Isolo, Lagos.

Company Registrar Greenwich Registrars & Data Solutions Limited

274, Murtala Muhammed Way

Alagomeji, Yaba, Lagos

Auditors BDO Professional Services

ADOL House 15, CIPM Avenue

Cental Business District

Alausa, Ikeja

Lagos.

Bankers Standard Chartered Bank Nigeria Limited

Citibank Nigeria Limited

First City Monument Bank Limited First Bank of Nigeria Limited United Bank of Africa Plc

Eco Bank Plc Access Bank Plc Union Bank Plc

Coronation Merchant Bank Limited



CORPORATE PROFILE

Chellarams Plc started operating in Nigeria in 1923 and was incorporated as a Limited Liability Company, K. Chellaram and Sons (Nigeria) Limited on 13th August, 1947. The Company became a Public Limited Liability and was listed on The Nigerian Stock Exchange on 29th November, 1974.

After more than 90 years of operations, Chellarams Plc has evolved into a well diversified organisation with business activities spanning operations in trading, distribution, services, plastics, textile, real estate, power generation, and quick service restaurants and industrial equipment.





United Technical and Allied Services Limited

United Technical and Allied Services Limited is an authorised distributor of Atlas Copco equipments and forklifts, reach trucks and warehousing racking.



Dynamic Industries Limited

Dynamic Industries Limited manufactures plastic film, using its monolayer and multilayer extruders.





Chellco

Chellco Industries Limited

Chellco Industries Limited is a textile company based in Kaduna. The Company manufactures quality blankets, shawls and knitting yarns.



CORPORATE PROFILE (CONT'D)



Devyani International Nigeria Limited

Devyani International (Nigeria) Limited, a joint venture with Devyani International (India) is the exclusive franchise of KFC in Nigeria.



IPGL

Isolo Power Gen Limited

Isolo Power Gen Limited owns and operates a gas based generating plant to supply power to neighbouring industries in Isolo.



Chellarams DMK Limited

Chellarams DMK Limited is engaged in the manufacturing, sales and distribution of FMCG (Fast Moving Consumer Goods) in Nigeria. It is a partnership between Chellarams Plc and DMK GmBH, Germany (owners of the Oldenburger brand).







NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the 73rd Annual General Meeting of the members of Chellarams Plc will be held at Chellarams Training School Hall at Plot 110/114, Oshodi - Apapa Expressway, Isolo, Lagos, Nigeria on 24th November, 2022 at 1.00p.m to transact the following businesses:

ORDINARY BUSINESS

- 1. To receive and consider the Audited Accounts for year ended 31st March, 2022 together with the reports of the Directors, Audit Committee and the Auditors thereon.
- 2. To re-elect the retiring Directors:
- 3. To authorise the Directors to fix the remuneration of the Auditors.
- 4. To disclose the remuneration of Managers
- 5. To elect members of the Audit Committee.

SPECIAL BUSINESS

As an Ordinary Resolution.

6. That the Directors' fees for the financial year ended 31 March 2022 be and as stated in paragraphs iii and iv, page 73 in the Annual Report

NOTES

a. PROXY

In line with the guidelines of the Corporate Affairs Commission (CAC) on the conduct of the Annual General Meeting (AGM) of Public Companies by proxies, the Company has obtained the approval of CAC to hold the AGM with attendance by proxies. The number of attendance shall be limited to the maximum number of persons stipulated by the Federal Government of Nigeria and the Lagos State Government. The proceedings of the Annual General Meeting shall be streamed live.

b. NOMINATED PROXIES

In compliance with the above guidelines, a member entitled to attend and vote at the AGM is advised to select from the under listed proposed proxies to attend and vote in their stead:

- i. Asiwaju (Dr.) S.K. Onafowokan
- ii. Chief Suresh M. Chellaram
- iii. Mr. Aditya S. Chellaram
- iv. Alhaji Ahmed Abdulkardir
- v. Mrs. Morenike Agbe Davies
- vi. Mr. Ezekiel M. Faniyi
- vii. Prince Yomi Ogunsowo
- viii. Mr. Peter Eyanuku
- ix. Mr. Emmanuel E. Ebosele

A proxy form is attached to the Annual Report. All instruments of proxy must be deposited at the office of the Company's Registrars, Greenwich Registrars & Data Solutions Limited, 274 Murtala Muhammed Way, Alagomeji, Yaba, Lagos, P.M.B. 12717, Lagos or via E-mail: info@gtlregistrars.com not later than 48 hours before the time of the meeting. The Company has made arrangements to bear the cost of stamp duties on the instruments of proxy.

c. CLOSURE OF REGISTER AND TRANSFER BOOKS

Notice is hereby given that the Register of Members and Transfer Books will be closed from 15th November, 2022 through 21st November, 2022; both dates inclusive.

d. NOMINATIONS FOR THE AUDIT COMMITTEE





NOTICE OF ANNUAL GENERAL MEETING (CONT'D)

S.404(3) of the Companies and Allied Matters Act 2020 stipulates that the Statutory Audit Committee shall comprise of three (3) Shareholders and two (2) Directors and by Section 404(6), a nomination (in writing) by any member or shareholder for appointment to the Audit Committee should reach the Company Secretary at least 21 days before the Annual General Meeting.

Section 404(5) of the Companies and Allied Matters Act 2020 requires that all members of the Audit Committee shall be financially literate and at least one member shall be a member of a professional accounting body in Nigeria established by an Act of the National Assembly. We therefore request that nominations must be accompanied by a copy of the nominee's Curriculum Vitae

e. UNCLAIMED SHARE CERTIFICATES AND DIVIDEND WARRANTS

Several dividend warrants and remained unclaimed or are yet to be presented for payment or returned to the Company for revalidation. Members affected are advised to contact the Registrar, Greenwich Registrars and Data Solutions Limited, 274, Murtala Muhammed Way, Yaba, Lagos during normal working hours.

f. E-DIVIDEND

Notice is hereby given to all shareholders to open bank accounts in order to take advantage of the E-dividend payment platform. A detachable application form for e-dividend is attached to the Annual Report to enable all shareholders furnish particulars of the accounts to the Registrars as soon as possible.

g. WEBSITE

A copy of this notice and other information relating to the meeting can be found at http://www.chellaramsplc.com/

h. RIGHTS OF SECURITIES HOLDERS TO ASK QUESTIONS

Shareholders have a right to ask questions not only at the Meeting, but also in writing prior to the Meeting and such questions must be submitted to the Company Secretary at the registered office of the company on or before 21st November 2022

i. RELECTION OF DIRECTORS

In accordance with the provision of Company's and Allied Matters Act, 2020, the directors to retire by rotation at the Annual General Meeting are Chief Suresh M. Chellaram and Mrs. Angela Morenike Agbe - Davies. The two directors being eligible shall offer themselves for re-election.

Biographical details of directors for re-election are provided in the Annual Report.

j. ELECTRONIC ANNUAL REPORT:

The soft copy of the 2022 Annual Report is on our website and sent to our shareholders who have provided their email addresses to the Registrars. Shareholders who are interested in receiving the soft copy of the 2022 Annual Report should request via email to: info@gtlregistrars.com.

k. STREAMING:

The Annual General Meeting will be streamed live via the Company's website: http://www.chellaramsplc.com/ This will enable shareholders who will not be attending the meeting physically to be part of the proceedings. The link for live streaming can be found on the Company's website.

DATED THIS 21st DAY OF OCTOBER, 2022.

BY ORDER OF THE BOARD

EHIMARE ISIRAMEN ESQ Company Secretary

FRC/2020/002/00000022116

PLOT 110/114, OSHODI-APAPA EXPRESSWAY

ISOLO, LAGOS

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Chairman's Statement

ASIWAJU (DR.) SOLOMON KAYODE ONAFOWOKAN. OON, D.Sc, FloD, FFS

Members of Regulatory Agencies, Invited Guests, Gentlemen of the Press, Ladies and Gentlemen,

I am delighted to welcome you all to the 73rd Annual General Meeting of our Group and pleased to present to you our Annual Report and Financial Statements for the year ended 31 March, 2022.

THE ECONOMIC OPERATING ENVIRONMENT IN YEAR 2021

The year 2021 started and ended with varied waves of CORONAVIRUS Pandemic with the second one called DELTA VARIANT and followed thereafter by OMICRON VARIANT during 4th Quarter of year 2021.

Conversely, our Organization was faced with disruptions in supply chain and massive increase in prices of Raw Materials and Finished goods with attendant surge in inflation rate while struggling to meet customers' demands at competitive prices. We suffered continuously with the Ban of Dairy Products and sourcing of Forex for opening of Letters of Credit for imports of Raw Materials.

However, with global roll-out of COVID-19 Vaccines, there emerged gradual flexible relaxations of some of the strict measures introduced by Governments globally on travel regulations.

The National Bureau of Statistics indicated that Nigeria's Gross Domestic Products (GDP) grew by 3.4% in 2021 as against deficit of 1.92% recorded in the year 2020 while inflation rate for the year ended 31 March 2022 peaked at 16.17%. Therefore, the gradual recovery of Nigeria's Economy which started in the 4th Quarter of 2020 was sustained in the year 2021 as non-oil Sector drove the growth by contributing 92.8% to GDP while Oil Sector contributed 7.2%. In order to check-mate the lingering Foreign Exchange (FOREX) challenges, the CENTRAL BANK OF NIGERIA introduced various Policy measures by the adoption of NAFEX as its Official Rate and stopped allocation of FOREX to Bureau-De-Change Operators in addition to rationing of Forex to the Manufacturing and Retail businesses. On top of it all, the insecurity across the Nation prevailed throughout the year 2021, thus eroding the Investors' confidence as well as restricted severely free movement of goods and services.

OPERATING RESULTS AND PERFORMANCE

Due to COVIC-19 PANDEMIC which persisted in the year 2021 and commenced gradual relaxation in First Quarter of Financial year ended 31 March 2022, the operating results of our Group's turnover improved from N4.8 billion as at 31 March, 2021 to N9.7 billion by 31 March, 2022 while Group's profit before tax amounted to N1.2 billion as at 31 March, 2022 as against loss of N3.6 billion as at 31 March, 2021.

DIVIDEND

As a result of the accumulated losses, your Directors could not recommend payment of Dividend for the year ended 31 March 2022.

CORPORATE SOCIAL RESPONSIBILITIES (CSR)

Because your Organization cannot continue to operate in a given environment without making an impact, we incurred undermentioned outlay on CSR:-

	N
(a) Scholarships for various Scholars whose programme were yet to be concluded	325,000
(b) Bursary awards to Sons/Daughters of Employees	3,375 339
(c) Funeral Assistance for Employees' Parents	350,000
(d) Medical Assistance to needy Nigerians	827,240
Grand Total	4,877,579





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 CHAIRMAN'S STATEMENT (Cont'd)

OUTLOOK

The outlook for year 2022, even though it is likely to continue to record weaknesses on part of Oil Sector contribution to GDP because of lower output on export of crude oil but on a happy note, there is continuous growth in the non-oil sector like Agriculture, Non-oil Exports, Trade and Digital Communications which should give credence to year to year prediction by International Monetary Fund of 3.4% while NIGERIAN BUREAU OF STATISTICS predicted 4%. Equally envisaged, is the determination of Governments all over the World to remove all impediments on COVID-19 Pandemic travel rules, which should aid envisaged macroeconomic recovery expected to be marginally better in year 2022. The volatile financial markets with regular MPR increase by Bankers Committee via CBN will, of course, affect performances of Manufacturing and Retail businesses during the year 2022 in addition to unresolved power infrastructural deficit.

BOARD, MANAGEMENT AND STAFF

Please join me in expressing my gratitude to my Colleagues on the Board for the sacrifices extended to our Organisation by giving their time without reward in the last two financial years. I just cannot thank you enough. Also let me express my profound gratitude to Management and Staff of our Organisation for their loyalty and steadfastness in the face of inflationary trend that may not end soon.

Thank you all for your rapt attention.

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ASIWAJU DR SOLOMON K. ONAFOWOKAN, OON Chairman FRC /2013/IODN/00000005337

CHIEF EXECUTIVE OFFICER'S REPORT



Dear Shareholders,

The last year has followed the challenging trends of the preceding two years with marked decline in key national economic indicators, such as inflation, which has a direct impact on our operating expenses. In this context, we continue to focus on utilizing available capacities and resources to generate additional income and managing the relationships with our suppliers and other stakeholders in efforts to ensure business continuity. I can firmly say that the company is moving in a forward trajectory.

Our subsidiaries Dynamic Industries Ltd and United Technical Services Ltd are exploring new business opportunities in their respective sectors in packaging and industrial equipment. Devyani International Nigeria Ltd continues to establish new KFC outlets across the country to serve its ever growing clientele.

We are positive that with the measures already in place the company will continue to bring marked improvement in its operating results.

Sincerely,

Aditya Chellaram Chief Executive Officer

FRC/2013/IODN/00000005335

BOARD OF DIRECTORS

ASIWAJU (DR) SOLOMON KAYODE ONAFOWOKAN, OON, FioD, FFS CHAIRMAN

Asiwaju Solomon Onafowokan was president of the Lagos Chamber of Commerce and Industry and currently chairs a number of boards including Chellarams Plc, Coleman Wire & Cables and Artee Industries Limited (owners of Park 'n' Shop).

He holds a Higher National Certificate in Business studies and a postgraduate degree in Business Administration both from Kingston College Surry, England and was conferred with National Honours of OON in 2006.



CHIEF SURESH MURLI CHELLARAM MANAGING DIRECTOR

Chief Suresh Chellaram has succeeded in growing the Nigeria Group into conglomerate whose activities span a wide spectrum of categories. He headed the Chellarams Group in the USA until 1984 when he joined Chellarams Plc (Nigeria) as the Group Investment Manager. He was appointed Managing Director in 1989.

A dedicated philanthropist, he has been involved in the Nigeria Economic Summit Group, Young Presidents Organisation, the Indian Cultural Association and various charitable groups in Nigeria, both directly and through the Murli T. Chellaram Foundation. He graduated with a degree in Business Administration from the University of California, San Diego in 1976.



ALHAJI ADAMU AHMED ABDULKADIR NON-EXECUTIVE DIRECTOR

Alhaji Abdulkadir is on the Board of several companies serving as the Chairman or as a Director. He was a Special Adviser to the President on Manufacturing and Private Sector and is currently a member of the Presidential Committee on Tariff and Incentives.

He trained in Sales Management, Marketing Research and Advertising in the United Kingdom, attaining an Advanced National Diploma in 1974 from the National School of Salesmanship, Manchester. He is a Fellow of the British institute of Sales Engineers and British institute of Sales Management.







BOARD OF DIRECTORS (CONT'D)

ANGELA MORENIKE AGBE-DAVIES (MRS) NON-EXECUTIVE DIRECTOR

Morenike Agbe- Davies studied at Sussex University and Inns of Court School of Law before starting her notable law career in Nigeria at the prestigious law firm of Aluko and Oyebode. She also obtained her masters degree in intellectual Property Law from the Kings College London.

She is the Managing Director of Silvax Legal and currently sits on the board of five companies as well as being a member of various international organisations including Black Solicitors Network, International Trademarks Association and MARQUES IP Organisation. She has appeared on CNBC Africa amongst others and has written articles for various Nigerian and International Publications.



ADITYA S. CHELLARAM EXECUTIVE DIRECTOR/CHIEF EXECUTIVE OFFICER

As the CEO of Chellarams Plc, Aditya is responsible for managing the operations of the core business activities and administration of the company as well as acting as a bridge between corporate services and seven (7) Subsidiary and Associated companies of the Group. He joined Chellaram Retail Ltd in 2006 and later, Dynamic Industries Ltd in 2008 and continues to serve on their respective Boards of Directors.

Aditya is an active member of the YPO Lagos Chapter and has taken on various roles in its voluntary Executive Committee since 2014. He current\ holds the position of YPO Lagos Chapter Chair. Aditya also serves on the Board of Trustees of the Murli T Chellaram Foundation, the Society of Performing Arts in Nigeria (SPAN) and the Eko Charitable Foundation for Poverty Alleviation.

He is also a non-Executive Director of Art House Contemporary Ltd., the largest Nigerian auction house of fine art.

Aditya graduated from Georgetown University in Washington, DC, USA.



EHIMARE ISIRAMEN ESQ GROUP COMPANY SECRETARY /LEGAL ADVISER

Mr. Isiramen was called to the Nigerian Bar in 2001 and was in private practice with several law firms engaged in corporate law practice before he joined company as a Senior Manager in 2008. He has worked progressively within the Chellarams Group and risen to the position of Assistant General Manager (Legal) before his appointment as Group Company Secretary/Adviser.

He is an experienced lawyer and Associate of the Chartered Institute of Secretaries & Administrators of Nigeria who has attended several conference and trainings relevant to his current role. He is a member of the Nigerian Bar Association and the International Bar Association.







MANAGEMENT TEAM

EMMANUEL.E.EBOSELE GENERAL MANAGER (FINANACE)

Mr. Emmanuel .E. Ebosele is an accountancy graduate of Ambrose Alli University, Edo state.

An Associate member of the Institute of chartered Accountants of Nigeria (ACA), and also a Graduate Member Nigeria Institute of Management (NIM) He joined the company in 2009 as an Audit Executive. He has worked progressively within the Chellarams Group. He was transferred to PHC branch in 2011 as a Resident Auditor.

He rose to the position of a Branch Administrative Manager (PHC) after qualifying as a Chartered accountant in 2017.

He has more than thirteen years of varied experience in Auditing, accounting and finance, administration and warehousing. He has attended several internal and external training locally.



RAJESH MISHRA CHIEF FINANCE OFFICER

Mr. Mishra is a cost and management accountant with over 20 years of experience in Audit, Account, Finance, Costing and MIS, with significant experience and expertise in accounting, finance, audit and commercial matters.

Prior to joining Chellarams Plc, he was Finance Manager at Manitowoc (India), manufacturer of different types of crane; Mr. Mishra also worked as Cost Accountant in Tata Autocomp GY Batteries Ltd (India) and HLM Private Limited (India).



MANAGEMENT TEAM (CONT'D)

EHIMARE ISIRAMEN ESQ GROUP COMPANY SECRETARY /LEGAL ADVISER

Mr. Isiramen was called to the Nigerian Bar in 2001 and was in private practice with several law firms engaged in corporate law practice before he joined company as a Senior Manager in 2008. He has worked progressively within the Chellarams Group and risen to the position of Assistant General Manager (Legal) before his appointment as Group Company Secretary/Adviser.

He is an experienced lawyer and Associate of the Chartered Institute of Secretaries & Administrators of Nigeria who has attended several conference and trainings relevant to his current role. He is a member of the Nigerian Bar Association and the International Bar Association.



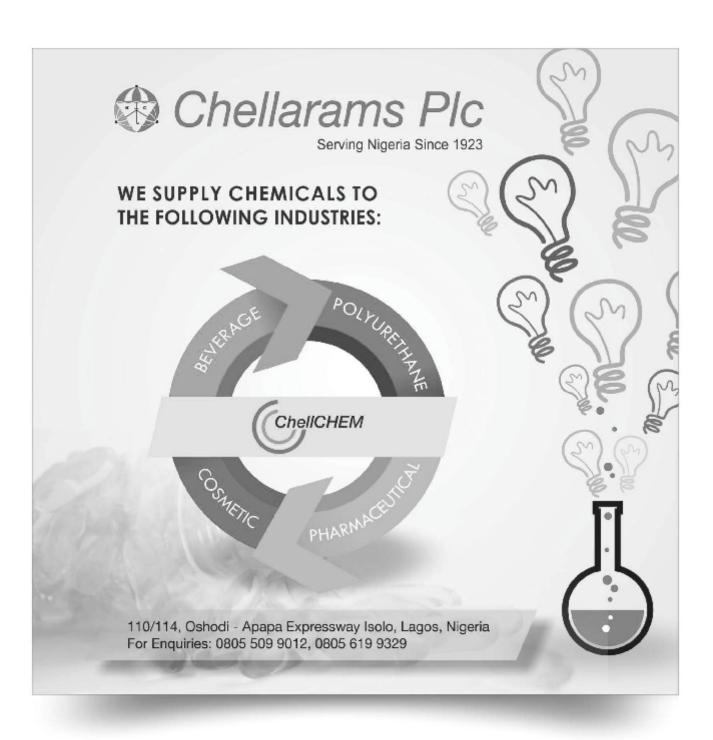
AKINRIN SAMUEL CHIEF INTERNAL AUDITOR

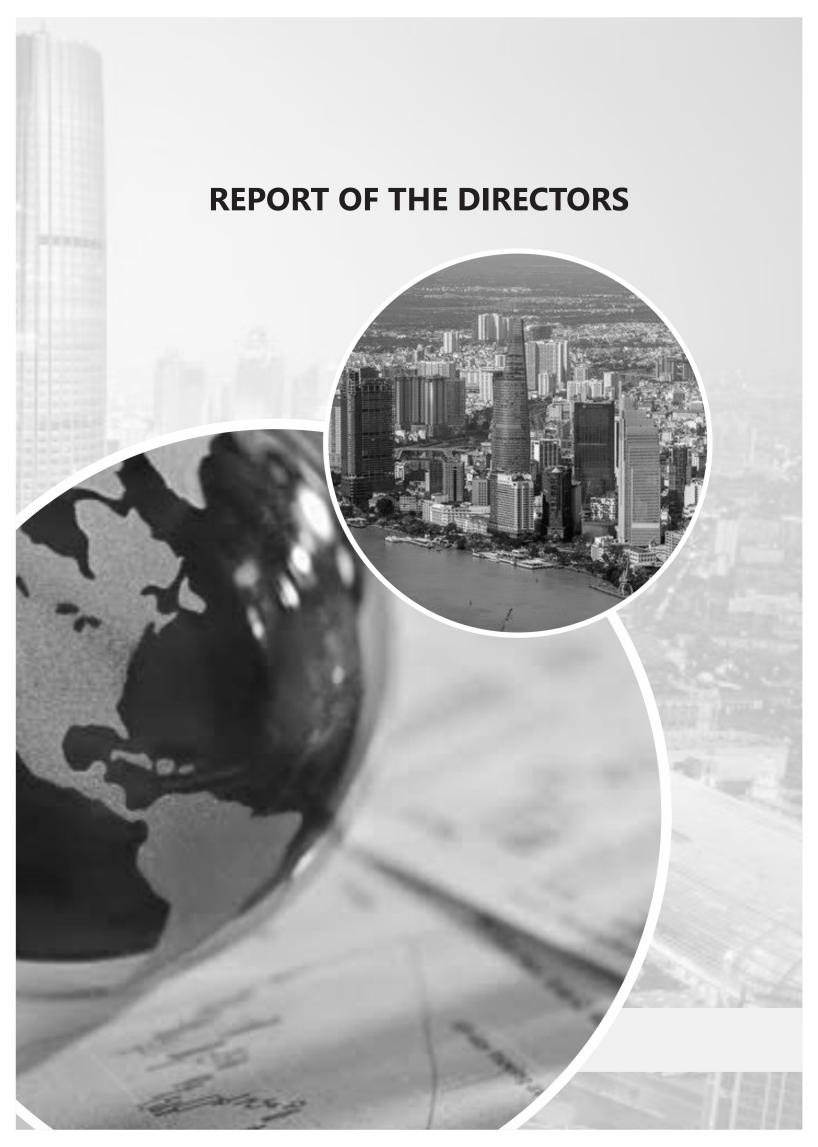
Mr. Akinrin is a Chartered Accountant with over 20 years cognate experience cutting across manufacturing industries, audit practice, internal control and audit, finance, accounting, taxation and management accounting, among others, with significant expertise in audit, tax, management accounting and consulting.

He holds both M. Sc. Finance and MBA - Mgt. Technology degree prestigious Covenant University, Ota and Federal University of Technology Akure respectively. He is a Fellow of the Institute of Chartered Account Nigeria (FCA), Fellow of Chartered Institute of Taxation of (FCTI), Associate of Chartered Institute of Bankers of Nigeria (ACIB), Associate Institute of Chartered Secretaries and Administrators of Nigeria (ACIS) Member of Nigerian Institute of Management (MNIM), among others.

Prior to joining Chellarams Plc, he was Ag. Chief Accountant of Nigerian Romanian Wood Industries (NIROWI), Ondo and had worked as Accountant with Stanmark (Cocoa) Export Processing Company (subsidiary of Cadbury Plc), Ondo, as well as Principal Accountant Citizenship and Leadership Training Centre (C. L. T. C.), Abuja FCT parastatal category A with Federal Ministry of Youths and Sports, among others. He was appointed AGM-Audit in April, 2010, Chief Internal Auditor in January, 2012 and presently monitors the systems and processes Conglomerate. He passionately researches into corporate restructuring, ensuring strategic repositioning of firms for effective activation deliverables.







REPORT OF THE DIRECTORS

The Directors are pleased to present to the members of the Company, their report together with Audited Financial Statements for the year ended 31st March, 2022.

STATE OF AFFAIRS

In the opinion of the Directors, the state of the Company's affairs was satisfactory and no event has occurred since the balance sheet date that would affect the financial statements as presented.

LEGAL FORM

Chellarams Plc was incorporated on 13th August, 1947 as a Private Limited Liability Company. The Company became a Public Limited Liability Company and was admitted to the official list of The Nigerian Stock Exchange on 29th November, 1974.

ACTIVITIES

Chellarams Plc is a fully integrated Sales and Marketing Organisation with Pan-Nigeria coverage through an extensive branch network and distributor base.

The Company's trading operations is focused on distribution of polyurethane, industrial chemicals, raw materials and also providing warehousing and logistics services.

Three subsidiary Companies and five associated Companies further comprise the Group's operations.

RESULTS FOR THE YEAR

The highlights of the Company's trading results for the year ended 31 March, 2022:

Financial information - (in thousands of naira)

	2022	2021	increase/ (Decrease) %
Revenue	3,053,669	1,387,382	120
Loss before taxation	536,305	(3,738,643)	114
Profit/(loss) for the year	465,159	(3,858,350)	112
Share capital	361,463	361,463	-
Total equity	(3,293,479)	(6,085,072)	(46)
Data per 50k share- (in Naira)			
Basic loss per share	1	(5)	112
Diluted loss per share	1	(5)	112
Net liabilities	(3,293,479)	(6,085,072)	(46)
Stock Exchange Information			
Stock exchange quotation at 31 March in Naira Per share	2.24	2.24	
Number of shares issued ('000)	722,925	722,925	
Market capitalization at 31 March (in N'000)	1,619,352	1,619,352	

REVIEW OF BUSINESS AND FUTURE PROSPECTS

The review of the Company's business and future prospects contained in the Chairman and Chief Executive Officer's Statements are an integral part of the Directors' Report and should be read in conjunction with the Directors' Report.

DIVIDEND

As a result of the company's performance during the year under review, the Board is unable to recommend the payment of dividend.

A turnaround in the Balance Sheet is expected in view of the substantial investments and the Directors are hopeful that a positive general reserve will be achievable in the near future.

A list of shareholders with unclaimed dividends have been compiled and is attached to this report. Shareholders who find their names on the list and have claimed their dividends since 31 March, 2022 should kindly ignore the attached list. However shareholders who are yet to claim their unclaimed dividend should contact the Company Secretary or the Registrars, Greenwich Registrars & Data Solutions Limited, 274, Murtala Muhammed Way, Lagos.

BOARD OF DIRECTORS

The Board comprises of the following:

Asiwaju Solomon K. Onafowokan, OON - Chairman

Chief Suresh M. Chellaram - Managing Director

Mrs. Angela Morenike Agbe - Davies - Non-Executive Director
Mr. Aditya S. Chellaram - Chief Executive Officer
Alhaji Ahmed A. Abdulkadir - Non-Executive Director

DIRECTORS' RETIRING BY ROTATION

In accordance with the Articles of Association of the Company and Section 285(2) of the Companies and Allied Matters Act, 2020, Alhaji Ahmed A. Abdulkadir and Mr. Aditya S. Chellaram are the directors retiring by rotation. Alhaji Ahmed A. Abdulkadir and Mr. Aditya S. Chellaram being eligible, offer themselves for re-election.

DIRECTOR'S INTEREST IN CONTRACT

None of the Directors has notified the Company of any declarable interest in any contract or proposed contract to which the company was a party to during the year ended 31 March, 2022 for the purpose of section 303 of the Companies and Allied Matters Act, 2020.

SHARE CAPITAL AND SHAREHOLDING

Authorised Share Capital:

The authorised share capital of the Company is N750,000,000 made up of 1,500,000,000 Ordinary Shares of 50k each.

Called Up, Issued and Fully Paid Share Capital:

The Company's issued and paid up share capital as at 31 March, 2022 was N361,462,500 divided into 722,925,000 Ordinary Shares of 50k each.



DIRECTORS' SHAREHOLDING

The Directors' interest in the issued share capital of the Company as recorded in the Register of Members for the purposes of Section 301 and 302 of the Companies and Allied Matters Act, 2020 and the listing requirements of the Nigerian Exchange Limited (NGX) for the year under review are as follows

Names of	Direct	Indirect Holding	% Holding as at	% Holding as	Direct Holding	Indirect
Directors	Holding as at March 31, 2022	2022	1	•	31, 2021	-
Chief S. M. Chellaram	-	289,170,000	-	40%	-	289,170,000
Mr. A. S. Chellaram	-	118,571,292	-	16.40%	-	118,571,292
Asiwaju S. K. Onafowokan	2,762,012	17,121,688	0.38%	2.37%	2,762,012	17,121,688

- Asiwaju S. K. Onafowokan represents the interest of Eskay Investment Limited
- Chief S. M. Chellaram represents the interest of Chellsons (Bermuda) Limited
- Mr. A. S. Chellaram represents the interest of Westfield Consultants Limited

ANALYSIS OF SHAREHOLDING

The following is the analysis of shareholdings in the Register of Members as at 31 March, 2022:

Share Range	No of	% of	No of Holding	%
	Shareholders	Shareholders		Shareholding
1-1,000	307	9.72	156,397	0.02
1,001-5,000	1,143	36.18	4,124,106	0.57
5,001-10,000	769	24.34	6,100,951	0.84
10,001-50,000		22.57	15,907,704	
50,001-100,000	110	3.48	7,706,455	1.07
100,001-500,000	95	3.01	17,299,633	2.39
500,001-1,000,000	8	0.25	5,952,764	0.82
1,000,001- AND	14	0.44	665,676,990	92.08
	3,159	100	722,925,000	100

PARTICLARS OF SHAREHOLDERS HOLDING MORE THAN 5% OF THE ISSUED SHARE CAPITAL OF THE COMPANY

S/N	Shareholder's Name	Holding	% Holding
1	Chellsons (Bermuda) Limited	289,170,000	40
2	Introtex Corporation	137,700,000	19.05
3	Westfield Consultants Limited	118,571,292	16.4
4	Murli T. Chellaram Foundation	49,101,720	6.79

No other individual or entity other than as listed in the table holds 5% or more of the Company's issued share capital.



SHARE CAPITAL HISTORY

S/N	YEAR		DESCRIPTION	AMOUNT (H)	METHOD
1	2005	, ,	Ordinary Shares of 50 Kobo	180,731,250	Bonus 1:1
2	2006		Ordinary Shares of 50 Kobo	180,731,250	
3	2007	361,462,500	Ordinary Shares of 50 Kobo	180,731,250	
4	2008		Ordinary Shares of 50 Kobo	180,731,250	
5	2009	722,925,000	Ordinary Shares of 50 Kobo	361,462,500	Bonus 1:1
6	2010		Ordinary Shares of 50 Kobo	361,462,500	
7	2011	722,925,000	Ordinary Shares of 50 Kobo	361,462,500	
8	2012	722,925,000	Ordinary Shares of 50 Kobo	361,462,500	
9	2013	, ,	Ordinary Shares of 50 Kobo	361,462,500	
10	2014	, ,	Ordinary Shares of 50 Kobo	361,462,500	
11	2015	, ,	Ordinary Shares of 50 Kobo	361,462,500	
12	2016		Ordinary Shares of 50 Kobo	361,462,500	
13	2017		Ordinary Shares of 50 Kobo	361,462,500	
14	2018	, ,	Ordinary Shares of 50 Kobo	361,462,500	
15	2019		Ordinary Shares of 50 Kobo	361,462,500	
16	2020		Ordinary Shares of 50 Kobo	361,462,500	
17	2021	,	Ordinary Shares of 50 Kobo	361,462,500	
18	2022	722,925,000	Ordinary Shares of 50 Kobo	361,462,500	

BONUS HISTORY

S/N	YEAR	BONUS ISSUED	METHOD
1	2000	40,162,500	1:2
2	2003	60,243,750	1:2
3	2005	180,731,250	1:1
4	2009	361,462,500	1:1

PROPERTY, PLANT AND EQUIPMENT

Information relating to changes in the property, plant and equipment is given in Note 15(a) and 15(b) in the Financial Statements

DONATIONS

BENEFICIARIES	N
Scholarship for various Nigerian scholars	325,000
Education assistance to employees sons/daughters	3,375,339
Funeral assistance to indigent employees parent	350,000
Medical assistance to needy Nigerians	827,240

In accordance with section 43(2) of the Companies and Allied Matters Act, 2020, the Company did not make any donation or gift to any political party, political association or for any political purpose during the year.



AUDITORS

The External Auditors, BDO Professional Services served the Company during the 2021/2022 financial year and have indicated their willingness to continue in office as auditors in accordance with section 401(2) of the Companies and Allied Matters Act, 2020. A resolution will be proposed to authorise the Directors to fix their remuneration.

SECURITIES TRADING POLICY

The Company has securities trading policy applicable and circulated to directors, insiders, external advisersand all employees that may at any time possess any inside or material information about our company.

The Company has adopted a code of conduct regarding securities transaction by the directors on terms no less exacting than the required standard set out in the Listing Rules of the Nigerian Stock Exchange.

The Company made specific enquiry of all directors whether they have complied with the required standard set out in the listing rules and the Company's code of conduct regarding securities transactions by directors and the company is unaware of any non-compliance.

COMPLAINTS MANAGEMENT POLICY

In accordance with the Securities and Exchange Commission's Rule relating to the Complaints Management Framework of the Nigerian Capital Market which became effective in February 2015, Chellarams Plc has put in place a Complaints Management Policy for the effective and efficient handling of shareholders' complaints arising from issues covered under the Investments and Securities Act, 2007 in a fair, impartial and timely manner.

The complaints management procedure has been posted on the Company's website:

www.chellaramsplc.com.

All complaints should be directed to:

GTL Registrars Limited 274, Muritala Muhammed Way Alagomeji, Yaba, Lagos P.M.B. 12717

P.M.B. 12717 Lagos, Nigeria

Telephone: +234 12793161, +234 18131925

E-mail: info@gtlregistrars.com Website: www.gtlregistrars.com

BY ORDER OF THE BOARD

Ehimare Isiramen Esq. Company Secretary

FRC/2020/002/00000022116

PLOT 110/114, OSHODI-APAPA EXPRESSWAY ISOLO, LAGOS









CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS, 31 MARCH 2022 REPORT OF CORPORATE GOVERNANCE

Chellarams Plc, understanding that good corporate governance is essential to earning and retaining the confidence and trust of its stakeholders as well as achieving its vision provides structures upon which the objectives of the Group are set and the means of attaining those objectives. These structures define the powers and responsibilities of its corporate bodies and employees and are reviewed periodically to ensure that proper organization and conduct of the business remain consistent within the Chellarams Group.

There is an effective structure for cooperation amongst the Board of Directors, Management and Internal Control functions in Chellarams Plc. The structure establishes checks and balances and ensures that appropriate controls are in place to provide institutional independence of Board of Directors from the Group Managing Director and the Executive Committee (EXCO), responsible for managing the Group on a day to day basis.

The Group operated within all regulatory guidelines by complying with all applicable laws and regulations such as the Nigerian Code of Corporate Governance in Nigeria, 2018 as well as the Companies and Allied Matters Act, 2020 in relation to its activities and all ethical boundaries by ensuring its business practices are done in line with all applicable governance standards and best business practices.

Chellarams Plc Board composition is made up of Non-Executive and Executive Directors in line with all relevant corporate governance codes. The role of the chairman of the Board and Chief Executive Officer are separated thus providing separation of powers between the two functions and ensuring autonomy of the Board. Additionally, in compliance with the provisions of the various corporate governance codes the Board had put in place various policies as well as established different board committees and to regularly measure the governance structure of the group against best practices. The board similarly maintains oversight function on the company by receiving periodic Management reports on corporate governance to ensure compliance with all corporate governance requirements

The Board

The Board, consisting of Executive and Non-Executive members through the Chairman directs the affairs of Chellarams Plc. Its size provides for sufficient diversity among its members to exercise their business judgment in the best interest of Chellarams Plc's shareholders while facilitating substantial discussions in which each director can participate meaningfully.

The Board has the overall responsibility for supervising the company's business, maintaining adequate and effective internal control system, adding value to shareholders and protecting the interests of other stakeholders.

Internal Organization

The Board is chaired by the Chairman. Board members are also subject to standards of business conduct policies, rules and regulations to avoid conflict of interest and use of insider information. The Board appoints committees to help carry out its duties. Given the separation of roles of the Chairman and the CEO, the Board appoints Non-Executive Directors as chairmen of Board committees. Board committees work on key issues in greater details than would be possible at full Board meetings, which helps to ensure more effective full Board meetings. Each Board committee reviews the results of its meeting with the full Board.

The Board of Directors met three (3) times during the financial year ended 31 March 2022 and a record of their attendance is as shown below:

	No. of	No. of meetings
Name of Directors	meetings held	Attended
Asiwaju S. K. Onafowokan, OON	3	3
Chief S. M. Chellaram	3	3
Mr. A. S. Chellaram	3	3
Alhaji A. A. Abdulkadir	3	3
Mrs. Morenike Agbe Davies	3	3





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS, 31 MARCH 2022 REPORT OF CORPORATE GOVERNANCE

The meetings were held on 1st September 2021, 18th November, 2021 and 2nd February 2022 respectively.

Board Code of Ethics

To avoid unethical and unwholesome practice and conflict of interest in any business relationship with the company, the Board has put in place Code of Business Ethics to provide guidance for the board and staff to maintain strong ethical standards.

Board Committees

In order to increase the efficiency of its work and enable a more detailed analysis of certain issues, the Board appointed committees for specific areas from among its members and established terms of reference and rules with respect to delegated authority and reporting to the Board. The primary objective of the Committees is to provide preparatory and administrative support to the Board. The issues considered at Committee meetings are recorded in minutes and reported at the subsequent board meetings.

The Board has the following standing committees which regularly report to the Board as well as submit proposals for discussions and decision making.

Audit Committee

The Committee initially comprised of Six (6) members made up of two Non-Executive Directors, one Executive Director and three shareholder representatives. However, it was reduced to Five (5) members in compliance with the provision of Section 404(3) of the Companies and Allied Matters Act, 2020. The committee serves as a focal point for communication and oversight regarding Financial Accounting Reporting, Internal Control and Compliances.

The committee met twice during the financial year ended 31st March 2022 and a record of their attendance is shown below:

Members	No. of meetings held	No. of meetings attended
Mr. Ezekiel Faniyi	2	2
Alhaji Ahmed A. Abdulkadir	2	2
Mr. AdityaS. Chellaram	1	1
Mr. Peter Eyanuku	2	2
Mrs Angela Morenike Agbe - Davies	2	2
Prince Yomi Ogunsowo	2	2

The meetings were held on 2nd September, 2021 and 30th March 2022.

Risk Management Committee

The committee oversees the Group wide risk governance framework, including risk management and control, risk policies and their implementation as well as the risk strategy and monitoring of operational risks. It reviews the business management and Group risk management function, the Group general policies and procedures and satisfies itself that the effective systems of risk management are established and maintained. It oversees the Group risk appetite statements to ensure alignments with the group's strategic objectives.

The committee met twice during the financial year ended 31st March 2021 and a record of their attendance is shown below:

	No. of	No. of meetings
Members	meetings held	attended
Alhaji A. A. Abdulkadir	2	2
Mr. A. S. Chellaram	2	2
Mrs. Angela M. Agbe-Davies	2	2
Mr. Rajesh Mishra	2	2
Mr. Samuel B. Akinrin	2	2

The meetings were held on 30th August, 2021 and 30th March, 2022 respectively.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS, 31 MARCH 2022 REPORT OF CORPORATE GOVERNANCE

Finance and General Purpose Committee

The committee assists the board in fulfilling its financial oversight responsibilities with specific reference to corporate finance, resources and assets utilization, capital structure, cash management, equity and debt financing, financial planning and reporting as well as the overall financial performance of the group.

The committee met twice during the financial year ended 31st March 2022 and a record of their attendance is shown below:

Members	No. of meetings held	No. of meetings attended
Alhaji Ahmed A. Abdulkadir	2	2
Mr. Aditya S. Chellaram	2	2
Mrs Angela Morenike Agbe - Davies	2	2

The meetings were held on 30th August, 2021 and 30th March, 2022.

Information to Shareholders

Chellarams Plc is committed to continually disclose all material information in a timely and transparent manner to its shareholders. In the light of the above, the company posts all issues that might be of interest to shareholders in its web portal, including but not limited to its annual reports.

Annual General Meeting

In compliance with statutory and regulatory requirements the Annual General Meeting of the company was held virtually by proxy on 3rd February, 2022 and it gave the opportunity to the shareholders of the company or their proxies to deliberate and take decisions on the issues affecting the company. The representatives of Corporate Affairs Commission (CAC), The Nigerian Exchange Group Plc, Securities and Exchange Commission (SEC), and members of the press observed the proceedings at the meeting virtually.

Company Secretary

It is the role of the Company Secretary to ensure the Board remains cognizant of its duties and responsibilities. In addition to providing the Board with guidance on its responsibilities, the Company Secretary keeps the Board abreast of relevant changes in legislation and governance best practices. The Company Secretary oversees the induction of new Directors, as well as the ongoing training of Directors. All Directors have access to the services of the Company Secretary.

Social Responsibility

As a corporate entity, the Company understands the challenges and benefits of doing business in Nigeria, and owes its existence to the people and societies within which it operates. The Company is committed, not only to the promotion of economic development, but also to making improvement that will impact on the society at large.

EHIMARE ISIRAMEN ESQ Company Secretary

FRC/2020/002/00000022116

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES STATEMENT OF DIRECTORS RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

The Companies and Allies Matters Act, 2020 requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of financial affairs of the Company at the end of the year and of its profit or loss. The responsibilities include ensuring that the Company:

- a) Keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Company and comply with the requirements of the Companies and Allied Matters Act, 2020.
- b) Establishes adequate internal control to safeguard its assets and to prevent and detect fraud and other irregularities; and
- c) Prepares its financial statements using suitable accounting policies supported by reasonable and prudent judgements and estimates, and are consistently applied.

The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS) and the requirements of the Companies and Allied Matters Act, 2020.

The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Company and its profit or loss. The Directors further accept responsibilities for the maintenance of accounting records that may be relied upon in the preparation of these financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Company will not remain a going concern for at least twelve months from the date of this statement.

SIGNED ON BEHALF OF THE BOARD OF DIRECTORS

ASIWAJU DR. SOLOMON K. ONAFOWOKAN, OON

Chairman

FRC/2013/IODN/0000005337

SURESH M. CHELLARAM Managing Director

FRC/2013/IODN/0000005336



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

CERTIFICATION PURSUANT TO SECTION 60 (2) OF THE INVESTMENT AND SECURITIES ACT NO. 29 OF LAWS OF THE FEDERAL REPUBLIC OF NIGERIA 2007

We the undersigned hereby certify the following with regards to our Audited Financial Statements for the year ended 31 March 2022 that:

- a) We have reviewed the report:
- b) To the best of our knowledge, the report does not contain:
 - i. Any untrue statement of a material fact, or
 - ii. Omit to state a material fact, which would make a statement, misleading in light of the circumstance under which such statements were made;
- c) To the best of our knowledge, the financial statements and other financial information included in the report fairly present in all material respects the financial condition and results of operation of the company as of, and for the periods in the report.
- d) We
 - i. are responsible for establishing and maintaining internal controls
 - ii. have designed such internal controls to ensure that material information relating to the company and its consolidated subsidiaries is made known to such officers by other within those entities particularly during the periodic reports are being prepared;
 - iii. have evaluated the effectiveness of the Company's internal controls as of that date within 90 days prior to the report;
 - iv. have present in the report our conclusions about the effectiveness of our internal controls based on our evaluation as of that date;
- e) We have disclosed to the auditors of the company and audit committee:
 - all significant deficiency in the design or operation of internal controls which would adversely affect
 the company's ability to record, process, summarize and report financial data and have identified for
 the company's auditors any material weakness in internal controls, and
 - ii. any fraud whether or not material, that involves management or other employees who have significant roles in the company's internal controls.
- f) We have identified in the report whether or not there were significant changes in internal controls or other factors that could significantly affect internal control subsequent to the date of our evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

CHIEF SURESH M. CHELLARAM

Managing Director

FRC/ 2013/IODN/00000005336

Mr. Emmanuel E. Ebosele General Manager (Finance)

FRC/2022/PRO/ICAN/001/467370



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS, 31 MARCH 2022 STATEMENT OF CORPORATE RESPONSIBILITY

In line with the provisions of Section 405 of the Companies and Allied Matters Act, 2020; we have reviewed the audited financial statements of the Company for the year ended 31 March 2022 and based on our knowledge confirm as follows:

- a) the audited financial statements do not contain any untrue statement of material fact or omit to state a material fact, which would make the financial statements misleading;
- b) the audited financial statements and all other financial information included in the statements fairly present, in all material respects, the financial condition and results of operations of the Company as at and for the year ended 31 March 2022.
- c) the Company's internal controls have been designed to ensure that all material information relating to the Company is received and provided to the Auditors in the course of the audit.
- d) the Company's internal controls were evaluated within 90 days of the financial reporting date and are effective as at 31 March 2022.
- e) that we have disclosed to the Auditors that there are no significant deficiencies in the design or operation of the Company's internal controls which could adversely affect the Company's ability to record, process, summarise and report financial data, and have discussed with the Auditors any weaknesses in internal controls observed in the course of the Audit.
 - f. that we have disclosed to the Auditors that there is no fraud involving management or other employees whohave a significant role in the Company's internal control; and
 - g. there are no significant changes in internal controls or in other factors which could significantly affect internal controls subsequent to the date of this audit, including any corrective actions with regard to any observed deficiencies and material weaknesses

CHIEF SURESH M. CHELLARAM Managing Director

FRC/2013/IODN/00000005336

Mr. Emmanuel.E. Ebosele General Manager (Finance) FRC/2022/PRO/ICAN/001/467370



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES REPORT OF THE AUDIT COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

In compliance with Section 404(7) of the Companies and Allied Matters Act, 2020 (The Act'), we, the members of the Audit Committee have reviewed and considered the Financial Statements of the Company for the year ended 31 March, 2022 and the reports thereon and confirm as follows:

- a) The accounting and reporting policies of the Company are in accordance with legal requirements and ethical practices.
- b) The scope and planning of the audit requirements were in our opinion adequate,
- c) We have reviewed the findings on management matters, in conjunction with the External Auditors and are satisfied with the responses of management thereon.
- d) The Company's system of accounting and internal controls were adequate.
- e) We have made the recommendations required to be made in respect of the Auditors.

Chairman, Audit Committee Mr. Ezekiel M. Faniyi - FCA FRC/2015/ICAN/00000010981

Other Members:

Alhaji Ahmed A. Abdulkadir Mrs. Morenike Agbe-Davies Prince Yomi Ogunsowo Mr. Peter Eyanuku

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES REPORT OF THE AUDIT OF FINANCIAL STATEMENT





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INDEPENDENT AUDITORS' REPORT

TO THE SHAREHOLDERS OF CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES REPORT ON THE AUDIT OF THE CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying consolidated and separate financial statements of Chellerams Plc and its Subsidiary Companies ('together the Group') which comprise, the consolidated and separate statement of financial position as at 31 March 2022, the consolidated and separate statement of profit or loss and other comprehensive income, consolidated and separate statement of changes in equity, and consolidated and separate statement of cash flows for the year then ended; and notes to the consolidated and separate financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the consolidated and separate financial statements give a true and fair view of the consolidated and separate financial position of Chellerams Plc and its subsidiary companies as at 31 March 2022 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards, and in compliance with the relevant provisions of the Financial Reporting Council of Nigeria, Act No 6, 2011 and the Companies and Allied Matters Act, 2020.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated and seperate Financial Statements section of our report. We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements in Nigeria, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the International Ethics Standards Board Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 32 to the financial statements which indicates that the Company made a profit before taxation of N536.31 million (Group: profit of N1.16 billion) for the year ended 31 March 2022 (2021: Company loss of N3.7 billion, Group loss of N3.6 billion) and as at that date its current liabilities exceeded its current assets by N6.7 billion (Group - N7.1 billion) (2021: company N9.2 billion, Group - N10 billion) and had negative shareholders' funds of N3.3 billion (Group - N3.8 billion) (2021: company N6.1 billion, Group - N7 billion). These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion in respect of this matter is not modified.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, therefore, we do not provide a separate opinion on these matters.

Valuation of Inventory

Inventory is carried in the financial statements at the lower of cost and net realisable value. Sales of consumable items can be extremely volatile considering the market competition and the changes in consumers taste. As a result there is a risk that the carrying value of inventory may exceed its net realisable value.

BDO Professional Services, a firm of Chartered Accountants registered in Nigeria, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Partners: E. Olaseinde Olabisi, Olugbemiga A. Akibayo, Kamar Salami, Henry B. Omodigbo, Gideon Adewale, Olusegun Agbana-Anibaba BN: 170585







Response

Our audit procedures included, among others the following:

- NRV Testing

For a sample of items in inventory, we verified that the final selling price is above cost after making provision for any additional costs to completion, and costs to sell.

- for sales price checked selling prices to price lists, prior and current invoicing, etc, allowing for any normal trade and quantity discounts.
- for costs to sell reviewed computations of selling costs.
- Obtained an understanding of the reason for any item that had an NRV less than cost, and consider the need for a provision on any of such items.

- Price Test - Items in trade

Obtained inventory valuation report at year end

- · Agreed basis of valuation to group accounting policy
- Agreed valuation report to physical inventory count report
- Selected using BDO sampling approach the inventory value for testing
- Obtained stock ledger for selected items
- Extracted opening inventory in quantity and value
- Obtained weighted average per unit of purchases in quantity and value
- Compared with weighted average used for valuation
- Investigated any difference noted

Revenue recognition

Revenue is recognised when invoices are raised and not when goods are delivered and acknowledged by customers. There is possibility of misstatement of revenue if sales returns after year end are not properly recorded.

Response

Our audit procedures included, among others the following:

- Vouched a sample of goods supplied to revenue recorded for the year
 - For a sample of goods dispatched or supplied, agreed to invoice and invoice listing.
 - For cash sales, traced cash received to cash received register.
 - For credit sales, traced sales to customer's account statement.
 - Agreed sales returns to approved credit notes.
 - Ensured that sales relates to the appropriate period.

- Confirmed revenue cycle cut-off from invoices recorded

- Obtained details of invoices raised over one week either side of the year end.
- Verified that the related goods were supplied and delivered in the matching accounting period.

- Confirmed existence of sales

- Obtained and reviewed on sample basis copies of way bills acknowledged by the customers
- Reviewed sales returns after year end.

Borrowings

The group's operations are majorly financed by facilities from banks leaving the group with high gearing ratio. Our review indicated that the group was unable to meet up with the repayment plan during the year which resulted in the withdrawal of financial support by the banks. There is therefore, the risk that the future operations of the group may be threatened due to the withdrawal of support by the banks.

Response

Our audit procedures included, among others the following:

- Discussed borrowing facilities with management

Discussed the reliance of the client on its current loans and overdraft balances.

- Determined when facilities become due for renewal;
- Determined if the bank has refused to provide financing for operations;
- Assessed the likelihood of the bank's continued support;
- Ensured that facilities covenants have not been breached.

Where a covenant waiver has been obtained, agreed to correspondences with the lender.





Reviewed cash flow forecasts/budgets and other available information

- Reviewed the cash flow forecasts, budgets and other information available, and applying skepticism, assessed whether there is any doubt about the going concern basis.
- Established whether the assumptions used in the forecasts were appropriate by examining other books, contracts, etc, and considered how sensitive the information is to changes in assumptions.
- Considered if the length of the forecast period is at least as long as required by generally accepted accounting principles.
- Considered the reasonableness of management's plans for overcoming the adverse effects of any conditions or events raising doubt about going concern.

Responsibilities of the Directors for the consolidated and separate Financial Statements

The Directors are responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board, and in compliance with the relevant provisions of the Financial Reporting Council of Nigeria Act, No 6, 2011 and the Companies and Allied Matters Act, 2020 and for such internal control as the directors determine is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

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

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Chairman's and Directors' statements, but does not include the consolidated and separate financial statements and our auditors' report thereon. Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact. We have nothing to report in this regard.

Auditors' responsibilities for the Audit of the consolidated and separate Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a 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 International Standards on Auditing 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 consolidated and separate financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the consolidated and separate 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 Group and 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 Group and Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- * Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the Group and Company's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

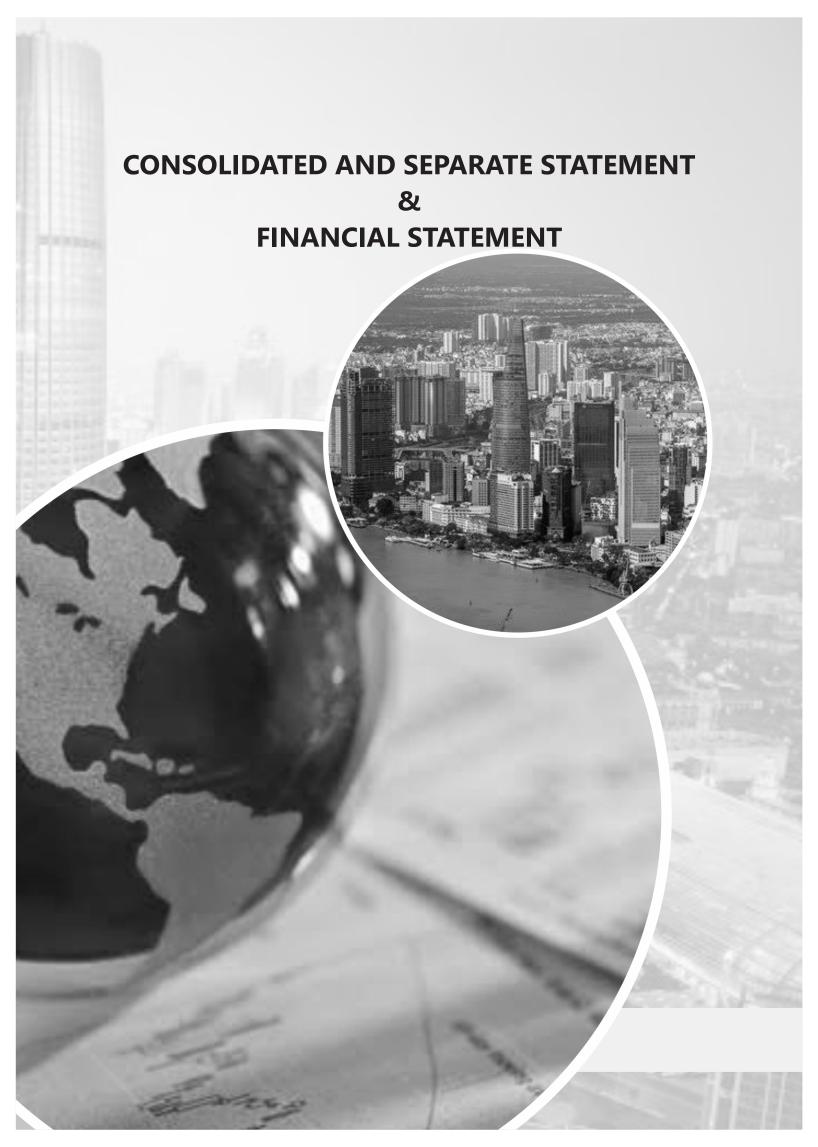
Report on other legal and regulatory requirements

The Companies and Allied Matters Act, 2020 requires that in carrying out our audit we consider and report to you on the following matters. We confirm that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) in our opinion, proper books of account have been kept by the Company and its subsidiaries.
- iii) the Company and subsidiaries' statements of financial position, and statements of profit or loss and other comprehensive income are in agreement with the books of account.

Lagos, Nigeria 29 August 2022 Olugbemiga A. Akibayo FRC/2013/ICAN/00000001076 For: BDO Professional Services Chartered Accountants





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES CONSOLIDATED AND SEPARATE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2022

		GROUP		COMPANY	
		2022	2021	2022	2021
	Notes	N'000	N'000	N'000	N'000
Revenue	7	9,680,395	4,814,500	3,053,669	1,387,382
Cost of sales	8 _	(7,850,592)	(4,015,039)	(2,595,514)	(1,348,897)
Gross profit		1,829,803	799,461	458,155	38,485
Other operating income	9	1,788,441	313,005	1,793,960	287,079
Selling and distribution expenses	10	(76,842)	(45,785)	-	-
Administrative expenses	11 _	(1,050,631)	(2,994,497)	(505,514)	(2,605,408)
Profit/(loss) from operating activities	=	2,490,771	(1,927,816)	1,746,601	(2,279,844)
Net finance costs	12 _	(1,334,835)	(1,654,671)	(1,210,296)	(1,458,799)
Profit/(loss) before taxation	13	1,155,936	(3,582,487)	536,305	(3,738,643)
Taxation	14(a)	(273,721)	(231,556)	(71,146)	(119,707)
Profit/(loss) for the year	-	882,215	(3,814,043)	465,159	(3,858,350)
Other comprehensive income: Items that will be reclassified to profit or loss Revaluation surplus	27.1	2,326,434	_	2,326,434	_
		_,0_0, .0 .	_		
Total comprehensive profit/(loss) for the year	=	3,208,649	(3,814,043)	2,791,593	(3,858,350)
Profit/(loss) for the year attributable to:					
Owners of the parent		814,688	(3,813,562)	465,159	(3,858,350)
Non-controlling interest	28(a) _				<u>-</u>
Profit/(loss) for the year	_	882,215	(3,814,043)	465,159	(3,858,350)
Total comprehensive profit/(loss) attributable to	:				
Owners of the parent		3,141,122	(3,813,562)	2,791,593	(3,858,350)
Non-controlling interest	28(a)	67,527	(481)	· · · -	· · · · · · · · · · · · · · ·
Total comprehensive profit/(loss) for the year	-	3,208,649	(3,814,043)	2,791,593	(3,858,350)
Basic earnings per share (kobo)	29	113	(528)	64	(534)
Diluted earnings per share (kobo)	29	113	(528)	64	(534)

The accompanying notes on pages 10 to 43 and other national disclosures on pages 44 to 46 form an integral part of these financial statements.

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES CONSOLIDATED AND SEPARATE STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH, 2022

Non-current assets Notes 2021 2021 2022 2021 Property, plant and equipment Integrible assets 15 7,119,763 4,620,293 6,765,547 4,247,747 Inteagible assets 16 Investment property 17 Investment in subsidiaries 18 180,277 80,277 Investment in associate 18 148,019 148,019 Financial assets at amortised cost 19 148,019 148,019 Inventory 20 1,377,545 806,190 169,419 70,059 Trade and other receivables 21(a) 2,238,116 931,994 2,077,077 326,409 Carrent sest 21(a) 2,238,116 931,994 2,077,077 326,409 Carband cash equivalents 21(a) 2,381,559 215,890 80,661 70,151 Frade and other receivables 23(a) 7,815,553 <td< th=""><th></th><th></th><th></th><th>GROUP</th><th></th><th>COMPANY</th></td<>				GROUP		COMPANY
Property, plant and equipment Intagible assets 16 convertment property 15 convertment property 4,247,747 Investment property 17 convertment property 17 convertment property 18 convertment property 80,277 Investment in subsidiaries 18 convertment property 20 convertment property 14 convertment property 14 convertment property 14 convertment property 14 convertment property 18 convertment property 18 convertment property 14 convertment property 18 convertment property 20 convertment property 20 convertment property 23 convertment property 1,54,65 2,531,55 8 convertment property 1,54,65 1,53,65 8 convertment property 1,54,65 1		Notes				
Intengible assets						
Investment property 17 - - 80,277 80,277 Investment in subsidiaries 18(d) - 80,277 80,277 Investments in associate 18(d) - - 80,277 Financial assets at amortised cost 19 7,119,763 4,620,293 6,993,843 4,476,043 Current assets Inventory 20 1,377,545 806,190 169,419 70,059 Trade and other receivables 21(a) 2,238,116 931,994 2,077,077 326,409 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Current liabilities 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Frade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,006 153,659 83,102 1,973,810 Total assets less current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Subordinat			7,119,763	4,620,293	6,765,547	4,247,747
Newstment in subsidiaries 18			-	-	-	-
Newstments in associate 18(d)			-	-	-	-
Financial assets at amortised cost Total Non-Current Assets 19 - - 148,019 148,019 Current Assets 7,119,763 4,620,293 6,993,843 4,476,043 Current assets Inventory 20 1,377,545 806,190 169,419 70,057 Trade and other receivables 21(a) 2,238,116 931,994 2,077,077 326,409 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Current liabilities Current Importowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Trade and other payables 24 3,084,006 153,659 83,102 132,703 Current liabilities (7,144,399)			-	-	80,277	80,277
Total Non-Current Assets 7,119,763 4,620,293 6,993,843 4,476,043 Current assets 1 3 4,620,293 6,993,843 4,476,043 Trade and other receivables 21(a) 2,238,116 931,994 2,077,077 326,409 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Cash and cash equivalents 22 3,885,559 215,890 86,061 70,157 Cash and cash equivalents 22 3,884,57530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,979 1,979,810 Trade and other payables 24 3,084,006 153,659 83,102 132,703 Trade and other payables 24 3,084,006 153,659 83,102 132,703 Trade and other payables 24 3,084,006 153,659 83,102 132,703 Taxation 1 1			=	-	-	-
Current assets Inventory 20 1,377,545 806,190 169,419 70,059 Trade and other receivables 21(a) 2,238,116 931,994 2,077,077 326,409 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Current liabilities Short term borrowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Total assets less current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1		19	-	-		
Inventory	Total Non-Current Assets		7,119,763	4,620,293	6,993,843	4,476,043
Trade and other receivables Cash and cash equivalents 21(a) 2,238,116 931,994 2,077,077 326,409 Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Current liabilities Short term borrowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) 9,160,103 Total assets less current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (23(c) 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,01	Current assets					
Cash and cash equivalents 22 388,559 215,890 86,061 70,157 Current liabilities 34,004,220 1,954,074 2,332,557 466,625 Short term borrowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Taxation 14(b) 249,060 153,659 83,102 132,708 Net current liabilities 111,148,619 110,702,203 (6,672,020) (9160,103) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 Deferred taxation 14(d) 511,600 216,487 348,714 90,221 Net employee defined benefits 25(b) 4,716 5,627 - - - Net liabilities 26 361,463 <td< td=""><td>Inventory</td><td>20</td><td>1,377,545</td><td>806,190</td><td>169,419</td><td>70,059</td></td<>	Inventory	20	1,377,545	806,190	169,419	70,059
Current liabilities 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Total assets less current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-turrent liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (23(b) 1,962,416 89,993 1,955,796 - Long term borrowings 23(b) 1,962,416 89,993 1,955,796 - Subordinated/promoter's loan 23(c) 1,310,791	Trade and other receivables	21(a)		931,994		326,409
Current liabilities Short term borrowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,401,012 20	Cash and cash equivalents	22	388,559	215,890	86,061	70,157
Short term borrowings 23(a) 7,815,553 8,457,530 7,307,506 7,514,215 Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Not current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities Long term borrowings 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,			4,004,220	1,954,074	2,332,557	466,625
Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 <	Current liabilities					
Trade and other payables 24 3,084,006 3,363,088 1,613,970 1,979,810 Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,310,791 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 <	Short term borrowings	23(a)	7,815,553	8,457,530	7,307,506	7,514,215
Taxation 14(b) 249,060 153,659 83,102 132,703 Net current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Total assets less current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Long term borrowings 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791	<u> </u>					
Net current liabilities 11,148,619 11,974,277 9,004,578 9,626,728 Not current liabilities (7,144,399) (10,020,203) (6,672,020) (9,160,103) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Subordinated/ promoter's loan 23(c) 1,310,791 <td< td=""><td></td><td>14(b)</td><td>249,060</td><td>153,659</td><td>The state of the s</td><td>132,703</td></td<>		14(b)	249,060	153,659	The state of the s	132,703
Non-current liabilities (24,637) (5,399,910) 321,822 (4,684,060) Non-current liabilities Long term borrowings 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791			11,148,619			
Non-current liabilities 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012 1,401,012	Net current liabilities		(7,144,399)	(10,020,203)	(6,672,020)	(9,160,103)
Long term borrowings 23(b) 1,962,416 89,993 1,955,796 - Subordinated/ promoter's loan 23(c) 1,310,791 1,310,791 1,310,791 1,310,791 Deferred taxation 14(d) 511,600 216,487 348,714 90,221 Net employee defined benefits 25(b) 4,716 5,627 - - - Net liabilities (3,814,160) (7,022,809) (3,293,479) (6,085,072) Equity Share capital 26 361,463 361,463 361,463 361,463 Revaluation reserve 27 6,409,404 4,082,970 6,409,404 4,082,970 Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) Non controlling interest 28(a) (499,203) (566,730) - - -	Total assets less current liabilities		(24,637)	(5,399,910)	321,822	(4,684,060)
Subordinated/ promoter's loan 23(c) 1,310,791 9,021 2 - <t< td=""><td>Non-current liabilities</td><td></td><td></td><td></td><td></td><td></td></t<>	Non-current liabilities					
Deferred taxation 14(d) 511,600 216,487 348,714 90,221 Net employee defined benefits 25(b) 4,716 5,627 - - - 3,789,523 1,622,899 3,615,301 1,401,012 Net liabilities (3,814,160) (7,022,809) (3,293,479) (6,085,072) Equity Share capital 26 361,463 361,463 361,463 361,463 Revaluation reserve 27 6,409,404 4,082,970 6,409,404 4,082,970 Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) Non controlling interest 28(a) (499,203) (566,730) - - -	Long term borrowings	23(b)	1,962,416	89,993	1,955,796	-
Deferred taxation 14(d) 511,600 216,487 348,714 90,221 Net employee defined benefits 25(b) 4,716 5,627 - - - Net liabilities (3,814,160) (7,022,899) (3,293,479) (6,085,072) Equity Share capital 26 361,463 361,463 361,463 361,463 Revaluation reserve 27 6,409,404 4,082,970 6,409,404 4,082,970 Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) Non controlling interest 28(a) (499,203) (566,730) - - -	Subordinated/ promoter's loan	23(c)	1,310,791	1,310,791	1,310,791	1,310,791
Net liabilities 3,789,523 1,622,899 3,615,301 1,401,012 Equity Equity Share capital 26 361,463 361,463 361,463 361,463 361,463 361,463 361,463 409,404 4,082,970 6,409,404 4,082,970 6,409,404 4,082,970 6,409,404 4,082,970 6,409,404 4,082,970 6,409,404 6,409,404 4,082,970 6,409,404 6,409,405 <t< td=""><td>Deferred taxation</td><td></td><td>511,600</td><td>216,487</td><td>348,714</td><td>90,221</td></t<>	Deferred taxation		511,600	216,487	348,714	90,221
Net liabilities (3,814,160) (7,022,809) (3,293,479) (6,085,072) Equity Share capital 26 361,463 361,463 361,463 361,463 Revaluation reserve 27 6,409,404 4,082,970 6,409,404 4,082,970 Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) Non controlling interest 28(a) (499,203) (566,730) - - -	Net employee defined benefits	25(b)	4,716	5,627	· -	
Equity Share capital 26 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 361,463 4,082,970 6,409,404 4,082,970 6,409,404 4,082,970 6,409,404 4,082,970 (10,064,346) (10,529,505) (10,529,505) (10,064,346) (10,529,505) (10,064,346) (10,529,505) (10,064,346) (10,064,346) (10,529,505) (10,064,346) (10,064,346) (10,529,505) (10,064,346) (10,064,			3,789,523	1,622,899	3,615,301	1,401,012
Share capital 26 361,463 4,082,970 6,409,404	Net liabilities		(3,814,160)	(7,022,809)	(3,293,479)	(6,085,072)
Share capital 26 361,463 4,082,970 6,409,404	Equity					
Revaluation reserve 27 6,409,404 4,082,970 6,409,404 4,082,970 Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) Non controlling interest 28(a) (499,203) (566,730) - - -		26	361,463	361,463	361,463	361,463
Revenue reserve 28 (10,085,824) (10,900,512) (10,064,346) (10,529,505) (3,314,957) (6,456,079) (3,293,479) (6,085,072) Non controlling interest 28(a) (499,203) (566,730) - - -	•	27				
(3,314,957) (6,456,079) (3,293,479) (6,085,072) Non controlling interest 28(a) (499,203) (566,730) -	Revenue reserve	28	(10,085,824)	(10,900,512)	(10,064,346)	(10,529,505)
Non controlling interest 28(a) (499,203) (566,730)						
Total equity (3,814,160) (7,022,809) (3,293,479) (6,085,072)	Non controlling interest	28(a)			-	· · · · · · · · · · ·
	Total equity	-	(3,814,160)	(7,022,809)	(3,293,479)	(6,085,072)

The financial statements and notes to the financial statements were approved by the Board of directors on 28 July2022 and signed on its behalf by:

Asiwaju Dr.S. K. Onafowokan, OON Chairman

FRC /2013/IODN/0000005337

Chief S.M. Chellaram Managing Director

FRC/2013/IODN/00000005336

Mr. Emmanuel E. Ebosele General Manager (Finance) FRC/2022/PRO/ICAN/001/467370

The accompanying notes on pages 10 to 43 and other national disclosures on pages 44 to 46 form an integral part of these financial statements.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2022

	Share capital	Revaluation Reserve	Revenue Reserve	Non- controlling interest	Total equity
	N'000	N'000	N'000	N'000	N'000
Balance at 1 April 2021 Comprehensive Income for the year	361,463	4,082,970	(10,900,512)	(566,730)	(7,022,809)
Profit for the year Other comprehensive income	-	-	814,688	67,527	882,215
Revaluation surplus	-	2,326,434	-	-	2,326,434
Total comprehensive loss for the year	-	2,326,434	814,688	67,527	3,208,649
Balance at 31 March 2022	361,463	6,409,404	(10,085,824)	(499,203)	(3,814,160)
	N'000	N'000	N'000	N'000	N'000
Balance at 1 April 2020	361,463	4,082,970	(7,086,950)	(566,249)	(3,208,766)
Comprehensive Income for the year Loss for the year	-	-	(3,813,562)	(481)	(3,814,043)
Other comprehensive income Revaluation surplus					
Total comprehensive loss for the year	-	-	(3,813,562)	(481)	(3,814,043)
Balance at 31 March 2021	361,463	4,082,970	(10,900,512)	(566,730)	(7,022,809)
					

The accompanying notes on pages 10 to 43 and other national disclosures on pages 44 to 46 form an integral part of these financial statements.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES SEPARATE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2022

	Share capital N'000	Revaluation Reserve	Retained earnings N'000	Total equity N'000
Balance at 1 April 2021	361,463	4,082,970	(10,529,505)	(6,085,072)
Comprehensive Income for the year Profit for the year	-	-	465,159	465,159
Other comprehensive income Revaluation surplus		2,326,434	-	2,326,434
Total comprehensive loss for the year		2,326,434	465,159	2,791,593
Balance at 31 March 2022	361,463	6,409,404	(10,064,346)	(3,293,479)
Balance at 1 April 2020	N'000 361,463	N'000 4,082,970	N'000 (6,671,155)	N'000 (2,226,722)
Comprehensive Income for the year Loss for the year	-	-	(3,858,350)	(3,858,350)
Other comprehensive income	_	_	_	_
Total comprehensive loss for the year			(3,858,350)	(3,858,350)
Balance at 31 March 2021	361,463	4,082,970	(10,529,505)	(6,085,072)

The accompanying notes on pages 10 to 43 and other national disclosures on pages 44 to 46 form an integral part of these financial statements.

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES CONSOLIDATED AND SEPARATE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

		GROUP		COMPANY	
	Notes	2022	2021	2022	2021
Cash flows from operating activities		N'000	N'000	N'000	N'000
Profit/(loss) for the year		882,215	(3,814,043)	465,159	(3,858,350)
Adjustments for:					
Gain on disposal of property, plant and equipment	9	(4,656)	(24,749)	(1,276)	(20,029)
Net finance charges	12	1,334,835	1,654,671	1,210,296	1,458,799
Income tax expense	14	273,721	231,556	71,146	119,707
Depreciation of property, plant and equipment	15	155,725	167,289	68,161	74,874
Adjustment - accumulated depreciation	15	-	90	-	90
	•	2,641,840	(1,785,186)	1,813,486	(2,224,909)
Increase in inventory	20	(571,355)	(306,421)	(99,360)	(24,708)
(increase)/Decrease in trade and other receivables	21(a)	(1,306,122)	2,254,695	(1,750,669)	2,315,019
(Decrease)/increase in trade and other payables	24	(279,082)	259,421	(365,840)	(21,376)
Increase in employee benefits	25(b)	(911)	(29,188)		(26,960)
Cash generated by operations	` ′ -	484,370	393,321	(402,383)	17,066
Tax paid	14(b)	(141,700)	(64,641)	(120,747)	· -
Net cash inflow/(outflow) from operating activities	` ′ -	342,670	328,680	(523,130)	17,066
Cash flows from investing activities	-				
Additions to property, plant and equipment	15	(70,434)	(38,139)	(1,035)	(12,258)
Proceeds from disposal of Investment property	17	(, , , , , , , , , , , , , , , , , , ,	900,000	(.,,	900,000
Proceeds from disposal of property, plant and equipment		4,822	24,897	1,277	20,096
Net cash (outflow)/inflow from investing activities	-	(65,612)	886,758	242	907,838
Cash flows from financing activities					
Term loans	23	(1,134,699)	(230,514)	(1,016,827)	(225,798)
Additional loan received	23(b)	1,955,796	54,990	1,955,796	(===,::=) -
Long term loan repaid	23(b)	(83,373)	(412,427)	-	(292,000)
Finance charges	12 ′	(1,334,835)	(1,654,671)	(1,210,296)	(1,458,799)
Net cash outflow from financing activities	- -	(597,111)	(2,242,622)	(271,327)	(1,976,597)
Net decrease in cash and cash equivalents		(320,053)	(1,027,185)	(794,214)	(1,051,693)
Cash and cash equivalents at the beginning of the year		(6,607,970)	(5,580,785)	(6,427,231)	(5,375,538)
Cash and cash equivalents at the end of the year	-	(6,928,023)	(6,607,970)	(7,221,445)	(6,427,231)
Cash and cash equivalents comprise:	-				
Cash at Bank and in hand	22	388,559	215,890	86,061	70,157
Bank overdraft	23(a)	(7,316,582)	(6,823,860)	(7,307,506)	(6,497,388)
Cash and cash equivalents at the end of the year	()	(6,928,023)	(6,607,970)	(7,221,445)	(6,427,231)

The accompanying notes on pages 10 to 43 and other national disclosures on pages 44 to 46 form an integral part of these financial statements.

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

1 The Company - Corporate information and principal activities

Chellarams Plc (The Company) was incorporated on 13 August 1947 as a private limited liability Company with the primary aim of doing business of distribution, trading and manufacturing. The entity later became a public limited liability Company and was admitted to the official list of the Nigerian Stock Exchange on 29 November 1974 as a Public Company. The entity comprises three subsidiaries namely: Dynamic Industries Limited, United Technical and Allied Services Limited and Chellarams DMK Limited. United Technical and Allied Services Limited is wholly owned subsidiary while the Company has 77.71% and 74% shareholding in Dynamic Industries Limited and Chellarams DMK Limited respectively. The principal activities of Chellarams Plc are trading and distribution of fast moving consumer goods, ingredients and consumer durables and industrial chemicals.

Its registered office is at Plot 110/114 Oshodi Apapa Expressway, Isolo, Lagos.

2 Basis of preparation

(a) Statement of compliance

The consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and interpretations issued by the International Financial Reporting Interpretation Committee (IFRIC) and the requirements of the Companies and Allied Matters Act, 2020.

The financial statements were authorised for issue by the Board of Directors on 28 July 2022.

(b) Basis of measurement

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

Financial instruments, land and building and investment properties which are measured at fair value.

(c) Functional and presentation currency

These financial statements are presented in Naira, which is the holding and subsidiary Companies's functional currency. Amounts are rounded to the nearest thousands, unless otherwise stated.

(d) Use of estimates and judgement

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates and judgments. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 4.

3(a) New standards, interpretations and amendments effective from 1 April 2021

New standards effective for adoption in the annual financial statements for the year ended 31 March 2022 but had no significant effect or impact on the Group are:

		Date Issued by IASB	Effective date periods beginning
IFRS 16	COVID-19 Related Rent Concessions	28 May 2020	1 June 2020
IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16	Interest Rate Benchmark Reform	27 August 2020	1 January 2021

(b) New standards, interpretations and amendments issued not yet effective

The following are the new standards and interpretations that have been issued, but are not mandatory for the financial year ended 31 March 2022. They have not been adopted in preparing the financial statements for the year ended 31 March 2022

In terms of International Financial Reporting Standards, the Group is required to include in its financial statements disclosure about the future impact of standards and interpretations issued but not yet effective at reporting date.

At the date of authorisation of the financial statements of the Group for the year ended 31 March 2022, the following standards and interpretations were in issue but not yet effective:



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

3(b) New standards, interpretations and amendments issued not yet effective (Continued)

Si	tandard/Interpretation	Date issued by IASB	Effective date periods beginning on or after	
IAS 37	Onerous Contracts - Cost of Fulfilling a Contract	14 May 2020	1 January 2022	
Amendments to IFRS 1, IFRS 9, IFRS 16 and IAS 41	Annual Improvements to IFRS Standards 2018-2020	14 May 2020	1 January 2022	
IAS 16	Property, Plant and Equipment: Proceeds before Intended Use	14 May 2020	1 January 2022	
IFRS 3	Reference to the Conceptual Framework	14 May 2020	1 January 2022	
IAS 1	Classification of Liabilities as Current or Non-current	23 January 2020	1 January 2023	
IFRS 17	Insurance Contracts	June 2020	1 January 2023	
IAS 1	Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)	12 February 2021	1 January 2023	
IAS 8	Definition of Accounting Estimates (Amendments to IAS 8)	12 February 2021	1 January 2023	
IAS 12	Deferred Tax related to Assets and Liabilities arising from a single Transaction (Amendments to IAS 12)	7 May 2021	1 January 2023	

^{*}All standards and interpretations will be adopted at their effective date (except for those standards and interpretations that are not applicable to the Entity).

4) Critical accounting judgments and key sources of estimation of uncertainty

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

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

a Revenue recognition and distinct performance obligations

Contracts may include promises to transfer multiple products and services to a customer. Determining whether products and services are considered distinct performance obligations that should be accounted for separately or together requires significant judgment. A product or service is distinct if the customer can benefit from the product or service either on its own or together with other resources that are readily available to the customer and the group's promise to transfer the product or service to the customer is separately identifiable from other promises in the contract. Such judgments could impact the timing of revenue recognition

b Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The group uses judgment in making these assumptions and selecting the inputs to the impairment calculation based on the group's past history, existing market conditions and forward-looking estimates at the end of each reporting period. Such estimates and judgments could impact trade receivables, contract assets for unbilled revenue on customer contracts and office and other operating expenses.

c) Income and deferred taxation

The group incurs income taxes and also recognises changes to deferred tax assets and deferred tax liabilities, all of which are based on management's interpretations of applicable laws and regulations. The quality of these estimates is highly dependent upon management's ability to properly apply at times a very complex sets of rules, to recognise changes in applicable rules and, in the case of deferred tax assets, management's ability to project future earnings from activities that may apply loss carry forward positions against future income taxes.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

d) Impairment of property, plant and equipment

The group assesses its assets for impairment annually or whenever events or changes in circumstances indicate that carrying amounts of those assets may not be recoverable. In assessing whether a write-down of the carrying amount of a potentially impaired asset is required, the asset's carrying amount is compared to the recoverable amount. Frequently, the recoverable amount of an asset proves to be the Company's estimated value in use.

The estimated future cash flows applied are based on reasonable and supportable assumptions and represent management's best estimates of the range of economic conditions that will exist over the remaining useful life of the cash flow generating assets.

e) Legal proceedings

The group reviews outstanding legal cases following developments in the legal proceedings at each reporting date, in order to assess the need for provisions and disclosures in its financial statements. Among the factors considered in making decisions on provisions are the nature of litigation, claim or assessment, the legal process and potential level of damages in the jurisdiction in which the litigation, claim or assessment has been brought, the progress of the case (including the progress after the date of the financial statements but before those statements are issued), the opinions or views of legal advisers, experience on similar cases and any decision of the group's management as to how it will respond to the litigation, claim or assessment.

f) Estimates of useful lives and residual value

The estimates of useful lives and residual values of property, plant and equipment impact the annual depreciation charge. The useful lives and residual values are based on management experience and the condition of the assets. Consideration is given to management's intended usage policy for the assets in the future and potential market prices of similar assets.

5) Summary of significant accounting policies

The accounting policies set out below have been applied consistently to all years presented in these financial statements.

a) Foreign currency

In preparing the financial statements of the group, transactions in currencies other than the entity's presentation currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions and any exchange differences arising are included in the income statement of the reporting period.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction (i.e. not retranslated).

Foreign currency differences on loans and other borrowings are recognised as finance income and expenses. Other foreign currency differences as a result of transactions are recognised in the related items within the operating results.

b) Basis of consolidation

Where the Company has control over an investee, it is classified as a subsidiary. The Company controls an investee if all three of the following elements are present: power over the investee, exposure to variable returns from the investee, and the ability of the investor to use its power to affect those variable returns. Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control.

De-facto control exists in situations where the Company has the practical ability to direct the relevant activities of the investee without holding the majority of the voting rights. In determining whether de-facto control exists the Company considers all relevant facts and circumstances, including:

- The size of the company's voting rights relative to both the size and dispersion of other parties who hold voting rights
- Substantive potential voting rights held by the company and by other parties
- Other contractual arrangements
- Historic patterns in voting attendance.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

The consolidated financial statements present the results of the company and its subsidiaries ("the parent and subsidiary Companies") as if they formed a single entity. Intercompany transactions and balances between parent and subsidiary companies are therefore eliminated in full.

The consolidated financial statements incorporate the results of business combinations using the acquisition method. In the statement of financial position, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognised at their fair values at the acquisition date. The results of acquired operations are included in the consolidated statement of comprehensive income from the date on which control is obtained. They are deconsolidated from the date on which control ceases.

c) Associates

When the parent and subsidiary Companies has the power to participate in (but not control) the financial and operating policy decisions of another entity, it is classified as an associate. Associates are initially recognised in the consolidated statement of financial position at cost. The parent and subsidiary Companies's share of post-acquisition profits and losses is recognised in the consolidated statement of comprehensive income except that losses in excess of the parent and subsidiary Companies's investment in the associate are not recognised unless there is obligation to make good those losses.

Profit or losses arising on transactions between the parent and subsidiary Companies and its associates are recognised only to the extent of unrelated investor's interest in the associate. The investor's share in the associate's profits and losses resulting from these transactions is eliminated against the carrying value of the associates.

Any premium paid for an associate above the fair value of the parent and subsidiary Companies's share of the identifiable assets, liabilities and contingent liabilities acquired is capitalised and included in the carrying amount of the associate. Where there is objective evidence that the investment in the associate has been impaired, the carrying amount of the investment is tested for impairment in the same way as other non financial assets.

d) Revenue

Revenue is recognized upon transfer of control of the promised goods or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

i) Sales of goods

Performance obligations and timing of revenue recognition

The group's revenue is derived from sales of industrial chemicals, fast moving consumer goods, machinery, plastic films with revenue recognised at a point in time when control of the goods has transferred to the customer. This is generally when the goods are delivered to the customer.

There is limited judgement needed in identifying the point control passes: once physical delivery of the products to the agreed location has occurred, the group no longer has physical possession, usually will have a present right to payment (as a single payment on delivery) and retains none of the significant risks and rewards of the goods in question.

None of the group's contract of sales is negotiated on a bill and hold basis

Goods sold by the group do not include warranties which may require the group to either replace or mend a defective product during the warranty period.

Determining the transaction price

The group's revenue is derived from fixed price contracts and therefore the amount of revenue to be earned from each contract is determined by reference to those fixed prices. Exceptions are as follows:

- Variable consideration relating to volume rebates has been constrained in estimating contract revenue in order that it is highly probable that there will not be a future reversal in the amount of revenue recognised when the amount of volume rebates has been determined.

Allocating amounts to performance obligations

For most contracts, there is a fixed unit price for each product sold, with reductions given for bulk orders placed at a specific time by particular customers. Therefore, there is no judgement involved in allocating the contract price to each unit ordered in such contracts (it is the total contract price divided by the number of units ordered). Where a customer orders more than one product line, the group is able to determine the split of the total contract price between each type by reference to each product's stand-alone selling prices (all product lines are capable of being, and are, sold separately).





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

Allocating amounts to performance obligations (Contd)

In order to win significant repeat business with key customers, the group might enter into contracts entitling them to discounts. Such discounts are usually agreed before the sales are made to the extent that the price agreed is adjusted to reduce the selling price. For such arrangements, there is no need to adjust the standalone selling price.

Since the discounts are not tied to future sales, the group does need to estimate both the probability that the customer will take up its future discount offer and the value of future purchases that might be made in order to estimate the value of the rights granted. In addition, there is not a significant number of such contracts.

Costs of obtaining and fulfilling contracts

Incremental cost of obtaining contracts are capitalised when they relate to long-term customer contracts.

Costs to obtain customer contracts represent commissions incurred and such commissions would not have been incurred if the contracts had not been obtained. These costs are incremental and the group expects to recover these costs. The asset is amortised over the term of the specific contract it relates to, consistent with the associated pattern of revenue recognition, and is recorded in employee compensation expenses. As a practical expedient, incremental costs of obtaining a contract have been expensed when incurred if the amortization period of the asset is one year or less.

The costs of fulfilling contracts do not result in the recognition of a separate asset because such costs are included in the carrying amount of inventory for contracts involving the sale of goods.

Significant Financing Components

The group has taken the advantage of the practical exemption not to account for significant financing components where the time difference between receiving consideration and transferring control of goods (or services) to its customer is one year or less.

(ii) Other income

This comprises profit from sale of financial assets, plant and equipment, foreign exchange gains, fair value gains of non financial assets measured at fair value through profit or loss and impairment loss no longer required written back.

Income arising from disposal of items of financial assets, plant and equipment and scraps is recognised at the time when proceeds from the disposal have been received by the group. The profit on disposal is calculated as the difference between the net proceeds and the carrying amount of the assets. The group recognises impairment no longer required as other income when the group receives cash on an impaired receivable or when the value of an impaired investment increased and the investment is realisable.

e) Expenditure

Expenditures are recognised as they accrue during the course of the year. Analysis of expenses recognised in the statement of comprehensive income is presented in classification based on the function of the expenses as this provides information that is reliable and more relevant than their nature.

The group classifies its expenses as follows:

- Cost of sales;
- Administration expenses;
- Selling and distribution expenses; and
- Other allowances and amortizations

f) Finance income and finance costs

Finance income comprises interest income on short-term deposits with banks, dividend income, changes in the fair value of financial assets at fair value through profit or loss and foreign exchange gains.

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

Interest income on short-term deposits is recognised 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 on initial recognition.

Finance costs comprise interest expense on borrowings, unwinding of the discount on provisions and deferred consideration, losses on disposal of available for sale financial assets, impairment losses on financial assets (other than trade receivables).





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

g) Income tax expenses

Income tax expense comprises current income tax, education tax and deferred tax. (See policy 'w' on income taxes)

h) Earnings per share

The group presents basic earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the group by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares.

i) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. The cost of property plant and equipment includes expenditures that are directly attributable to the acquisition of the asset. Property, plant and equipment under construction are disclosed as capital work-in-progress.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as a separate item of property, plant and equipment and are depreciated accordingly. Subsequent costs and additions are included in the asset's carrying amount or are recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the holding and subsidiary Companies and the cost of the item can be measured reliably.

All other repairs and maintenance costs are charged to the profit and loss component of the statement of comprehensive income during the financial period in which they are incurred.

Freehold land and buildings are subsequently carried at revalued amounts, based on periodic valuations by external independent valuers; less accumulated depreciation and accumulated impairment losses. All other items of property, plant and equipment are subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

Increases in the carrying amounts arising on revaluation are recognised in other comprehensive income and accumulated in equity under the heading of revaluation reserve. Decreases that offset previous increases of the same asset are recognised in other comprehensive income. All other decreases are charged to the Income statement.

Depreciation is recognised so as to write off the cost of the assets less their residual values over their useful lives, using the straight-line method on the following bases:

Major overhaul expenditure, including replacement spares and labour costs, is capitalised and amortised over the average expected life.

Building2%Furniture and fittings10%Motor Vehicles25%Plant and Machinery10%Office Equipment15%

Assets under lease over the lease period

The estimated useful lives, residual values and depreciation methods are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefit is expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss component of the statement of comprehensive income within 'Other income' in the year that the asset is derecognised.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end, and adjusted prospectively, if necessary.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

j) Intangible Assets

Computer software

This represents computer software purchased from third parties. They are measured at cost less accumulated amortisation and accumulated impairment losses. Purchased computer software is capitalised on the basis of costs incurred to acquire and bring into use the specific software. These costs are amortised on a straight line basis over the useful life of the intangible asset.

Expenditure that enhances and extends the benefits of computer software beyond their original specifications and lives, is recognised as a capital improvement cost and is added to the original cost of the software. All other expenditure is expensed as incurred.

Amortisation is recognised in the income statement on a straight-line basis over the estimated useful life of the software, from the date that it is available for use. The residual values and useful lives are reviewed at the end of each reporting period and adjusted if appropriate. An Intangible asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

The estimated useful lives for the current and comparative period are as follows: Computer software 5 years

Derecognition of intangible assets

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

k) Investment property

An investment property is an investment in land and buildings held primarily for generating income or capital appreciation and not occupied substantially for use in the operations of the holding and subsidiary Companies.

Initial measurement is at cost, while subsequent recognition is at fair value. Investment property measured at fair value is reassessed every year and changes in carrying value are recognised in the statement of profit or loss.

l) Impairment of non-financial assets

Non-financial assets other than inventories and deferred tax assets are reviewed at each reporting date for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the income statement, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

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 in prior years. A reversal of an impairment loss is recognised immediately in the income statement, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment is treated as a revaluation increase.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

m) Financial instruments

a) Financial assets

Financial assets are initially recognised at fair value plus directly attributable transaction costs. Subsequent remeasurement of financial assets is determined by their designation that is revisited at each reporting date.

i) Classification

The group classifies its financial assets in the following measurement category

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.

The group holds the following financial assets:

i) Trade and other receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. They are generally due for settlement within 30 days and therefore are all classified as current. Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Company holds the trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method.

ii) Cash and cash equivalents

Cash and cash equivalents consist of cash at bank and in hand and short-term deposits with an original maturity of three months or less.

Bank overdrafts are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

ii) Measurement

At initial recognition, the group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

b) Financial liabilities and equity instruments

Financial liabilities are initially recognised at fair value when the group becomes a party to the contractual provisions of the liability. Subsequent measurement of financial liabilities is based on amortized cost using the effective interest method. The Company financial liabilities include trade and other payables.

i) De-recognition of financial liabilities

The group derecognises financial liabilities when, and only when, the group'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 income statement.

ii) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

iii) Impairment of financial instruments

The group assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at fair value through other comprehensive income (FVOCI)





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

Impairment provisions for current and non-current trade receivables are recognised based on the simplified approach within IFRS 9 using a provision matrix in the determination of the lifetime expected credit losses. During this process the probability of the non-payment of the trade receivables is assessed. This probability is then multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. For trade receivables, which are reported net, such provisions are recorded in a separate provision account with the loss being recognised within cost of sales in the consolidated statement of comprehensive income. On confirmation that the trade receivable will not be collectable, the gross carrying value of the asset is written off against the associated provision.

Impairment provisions for receivables from related parties and loans to related parties are recognised based on a forward looking expected credit loss model. The methodology used to determine the amount of the provision is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. For those where the credit risk has not increased significantly since initial recognition of the financial asset, twelve month expected credit losses along with gross interest income are recognised. For those for which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

iv) Derecognition of financial assets

The group derecognises a financial asset only when the contractual rights to the cash flows from the asset expires, or when it transfers substantially all the risks and rewards of ownership of the asset to another entity. On derecognition 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 the income

n) Prepayments

Prepayments are payments made in advance relating to the following year and are recognised and carried at original amount less amounts utilised in the statement of profit or loss and other comprehensive income.

o) Inventory

Inventory are stated at the lower of cost and net realisable value, with appropriate provisions for old and slow moving items. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs to completion and selling expenses.

Cost is determined as follows:-

Raw materials

Raw materials which includes purchase cost and other costs incurred to bring the materials to their location and condition are valued using weighted average cost.

Finished goods

Cost is determined using the weighted average method and includes cost of material, labour, production and attributable overheads based on normal operating capacity.

Spare parts and consumables

Spare parts which are expected to be fully utilized in production within the next operating cycle and other consumables are valued at weigted average cost after making allowance for obsolete and damaged stocks.

p) Employee benefits

The group operates the following contribution and benefit schemes for its employees:

(i) Defined Benefit gratuity scheme

The company had defined benefit gratuity scheme with employees which is funded. Under this scheme a specified amount in accordance with gratuity scheme agreements is contributed by the company and charged to profit and loss account over the service life of the employee. This employee entitlement are calculated based on their actual salaries and fixed with EcoBank Plc.

The management has discontinued the scheme. No additional provisions were made during the year





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

(ii) Defined contribution pension scheme

In line with the provisions of the Nigerian Pension Reform Act, 2014, Chellarams Plc and its subsidiaries has instituted a defined contributory pension scheme for its employees. The scheme is funded by fixed contributions from employees and the Company at the rate of 8% by employees and 10% by the Company of basic salary, transport and housing allowances invested outside the Company through Pension Fund Administrators (PFAs) of the employees choice.

The holding and subsidiary Companies has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employees' service in the current and prior periods.

The matching contributions made by the holding and subsidiary Companies to the relevant PFAs are recognised as expenses when the costs become payable in the reporting periods during which employees have rendered services in exchange for those contributions. Liabilities in respect of the defined contribution scheme are charged against the profit of the period in which they become payable.

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iii) Short-term benefits

Short term employee benefit obligations which include wages, salaries, bonuses and other allowances for current employees are measured on an undiscounted basis and recognised and expensed by Chellarams Plc in the income statement as the employees render such services.

A liability is recognised for the amount expected to be paid under short - term benefits if the holding and subsidiary Companies has a present legal or constructive obligation to pay the amount as a result of past service provided by the employee and the obligation can be estimated reliably.

q) Provisions

A provision is recognized only if, as a result of a past event, the group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation.

r) Income Taxes - Company income tax and deferred tax

Income tax expense comprises current and deferred tax. Income tax expense is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity or in other comprehensive income. Current income tax is the estimated income tax payable on taxable income for the year, using tax rates enacted or substantively enacted at the statement of financial position date, and any adjustment to tax payable in respect of previous years.

The tax currently payable is based on taxable results for the year. Taxable results differs from results as reported in the income statement because it includes not only items of income or expense that are taxable or deductible in other years but it further excludes items that are never taxable or deductible. The group's liabilities for current tax is calculated using tax rates that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and liabilities are recognised where the carrying amount of an asset or liability differs from its tax base. Deferred taxes are recognized using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes (tax bases of the assets or liability). The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted by the reporting date.

Deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised. Additional income taxes that arise from the distribution of dividends are recognised at the same time as the liability to pay the related dividend is recognised.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

s) Share capital and Share premium

Shares are classified as equity when there is no obligation to transfer cash or other assets. Any amounts received over and above the par value of the shares issued is classified as 'share premium' in equity. Incremental costs directly attributable to the issue of equity instruments are shown in equity as a deduction from the proceeds, net of tax.

t) Dividend on ordinary shares

Dividends on ordinary shares are recognised as a liability and deducted from equity when they are approved by the group's shareholders. Interim dividends are deducted from equity when they are declared and no longer at the discretion of the shareholders. Dividends for the year that are approved after the statement of financial position date are disclosed as an event after the statement of financial position date.

u) Retained earnings

General reserve represents amount set aside out of profits of the group which shall at the discretion of the directors be applied to meeting contingencies, repairs or maintenance of any works connected with the business of the group, for equalising dividends, for special dividend or bonus, or such other purposes for which the profits of the group may lawfully be applied.

v) Contingent liability

A contingent liability is disclosed, unless the possibility of an outflow of resources embodying economic benefits is remote. Where the group is jointly and severally liable for an obligation, the part of the obligation that is expected to be met by other parties is treated as a contingent liability. The entity recognises a provision for the part of the obligation for which an outflow of resources embodying economic benefits is probable, except in the extremely rare circumstances where no reliable estimate can be made. Contingent liabilities are assessed continually to determine whether an outflow of resources embodying economic benefits has become probable. If it becomes probable that an outflow of future economic benefits will be required for an item previously dealt with as a contingent liability, a provision is recognised in the financial statements of the period under consideration except in the extremely rare circumstances where no reliable estimate can be made.

w) Related party transactions or insider dealings

Related parties include the related companies, the directors, their close family members and any employee who is able to exert significant influence on the operating policies of the group. Key management personnel are also considered related parties. Key management personnel are those persons including any director (whether executive or otherwise) having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly. The group considers two parties to be related if, directly or indirectly one party has the ability to control the other party or exercise significant influence over the other party in making financial or operating decisions.

Where there is a related party transactions within the group, the transactions are disclosed separately as to the type of relationship that exists within the group and the outstanding balances necessary to understand their effects on the financial position and the mode of settlement.

x) Off Statement of financial position events

Transactions that are not currently recognized as assets or liability in the statement of financial position but which nonetheless give rise to credit risks, contingencies and commitments are reported off statement of financial position. Such transactions include letters of credit, bonds and guarantees, indemnities, acceptances and trade related contingencies such as documentary credits. Outstanding unexpired commitments at the year-end in respect of these transactions are shown by way of note to the financial statements.

y) Effective Interest Method

The effective interest method is a method of calculating the amortised cost of an interest bearing financial instrument and of allocating interest income and expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cashflows (including all fees and points paid or received that form an integral part of the effective interest rate, translation costs and other premiums or discounts) through the expected life of the debt instruments, or where appropriate, a shorter period, to the net carrying amount on initial recognition.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

z) Segment reporting

An operating segment is a component of the group that engages in business activities from which it can earn revenues and incur expenses, including revenues and expenses that relates to transactions with any of the group's other components, whose operating results are reviewed regularly by the Chief Executive Officer (being the Chief Operating Decision Maker) to make decisions about resources allocated to each segment and assess its performance, and for which discrete financial information is available.

6(a) Determination of fair value

A number of the group's accounting policies and disclosures require the determination of fair value for the both financial and non-financial assets and liabilities. Fair values have been determined for measurement and /or disclosure purposes based on the following methods. Where applicable, further information about the assumptions made in determing fair values is disclosed in the notes specific to that assets or liabilities. Significant valuation issues are reported to the Audit Committee.

i Fair value hierarchy

When measuring the fair value of an asset or a liability, the group uses market observable data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted market prices: financial assets and liabilities with quoted prices for identical instruments in active markets.

Level 2: valuation techniques using observable inputs: quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial assets and liabilities values using models where all significant inputs are observable.

Level 3: valuation techniques using significant unobservable inputs:financial assets and liabilities valued using valuation techniques where one or more significant inputs are unobservable. The best evidence of fair value is a quoted price in an active market. In the event that the market for a financial asset or liability is not active, a valuation technique is used.

b Financial risk management

i General

Pursuant to a financial policy maintained by the Board of Directors, the group uses several financial instruments in the ordinary course of business. The group's financial instruments are cash and cash equivalents, trade and other receivables, interest-bearing loans and bank overdrafts and trade and other payables.

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

- Credit risk
- Liquidity risk
- Market risk, consisting of: currency risk, interest rate risk and price risk

Credit risk

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The group is mainly exposed to credit risk from group's receivables from customers. It is the group's policy to assess the credit risk of new customers before entering into contracts.

The Management has established a credit policy under which each new customer is analysed individually for creditworthiness before the group's standard payment and delivery terms and conditions are offered. The group's review includes external ratings, when available, and in some cases bank references. Purchase limits are established for each customer, which represents the maximum open amount without requiring approval from the Management.

The Management determines concentrations of credit risk by quarterly monitoring the creditworthiness rating of existing customers and through a monthly review of the trade receivables' ageing analysis. In monitoring the customers' credit risk, customers of the group are classified according to their credit characteristics. Customers classified as "high risk" are placed on a restricted customers list, and future credit services are made only with approval of the Management, otherwise payment in advance is required.

Credit risk also arises from cash and cash equivalents and deposits with banks and financial institutions. Banks with good reputation are accepted by the group for business transactions.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

The maximum credit risk as per statement of financial position, without taking into account the aforementioned financial risk coverage instruments and policy, consists of the book values of the financial assets as stated below:

	G	Group		ny
	2022	2021	2022	2021
	N'000	N'000	N'000	N'000
Trade receivables	476,637	514,833	63,984	9,431
Cash and cash equivalents	388,559	215,890	86,061	70,157
	865,196	730,723	150,045	79,588

As at the reporting date there was no concentration of credit risk with certain customers.

Liquidity risk

Liquidity risk is the risk that the group will not be able to meet its financial obligations as they fall due. The group's approach to managing liquidity is to ensure that it will have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions. Liquidity projections including available credit facilities are incorporated in the regular management information reviewed by Management. The focus of the liquidity review is on the net financing capacity, being free cash plus available credit facilities in relation to the financial liabilities. The following are the contractual maturities of financial liabilities:

As at 31 March 2022

	Book value N'000	Contractual cashflow N'000	One year or less N'000	1-5 years N'000
Borrowings	11,088,760	-	7,815,553	3,273,207
Trade and other payables	3,084,006	-	3,084,006	-
	14,172,766	=	10,899,559	3,273,207
As at 31 March 2021	Book value	Contractual cashflow	One year or less	1-5 years
Borrowings	9,858,314	-	8,457,530	1,400,784
Trade and other payables	3,363,088	-	3,363,088	-
	13,221,402	-	11,820,618	1,400,784

Market risk

Market risk concerns the risk that the group income or the value of investments in financial instruments is adversely affected by changes in market prices, such as exchange rates and interest rates. The objective of managing market risks is to keep the market risk position within acceptable boundaries while achieving the best possible return.

Foreign exchange risk

Most of the group's transactions are carried out in Nigerian Naira (N). Exposures to currency exchange rates arise from the group's overseas purchases of goods and raw materials, which are primarily denominated in US dollars (USD). To mitigate the group's exposure to foreign currency risk, Non-Naira cash flows are monitored and the imports are being done by opening letters of credit backed by Naira in which the currrency is being purchase upfront. It also discontinued its US dollar denominated term loans and entered new term loan agreements denominated in Nigerian Naira.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

Interest rate risk

The group has fixed interest rate liabilities. In respect of controlling interest risks, the policy is that, in principle, interest rates for loans payable are primarily fixed for the entire maturity period. This is achieved by contracting loans that carry a fixed interest rate. The effective interest rates and the maturity term profiles of interest-bearing loans, deposits and cash and cash equivalents are stated below:

As at 31 March 2022	Effective interest rate	one year or less	1-5 years	Total
Cash and cash equivalents	-	388,559	. o , o	388,559
Borrowings	-	(7,815,553)	-	(7,815,553)
	-	(7,426,994)	-	(7,426,994)
As at 31 March 2021	Effective	one year or		
	interest rate	less	1-5 years	Total
Cash and cash equivalents	-	215,890	=	215,890
Borrowings	-	(8,457,530)	-	(8,457,530)
		(8,241,640)	-	(8,241,640)

Fair Value

(ii) Financial instruments accounted for under assets and liabilities are cash and cash equivalents, receivables, and current and non-current liabilities. The fair value of most of the financial instruments does not differ materialy from the book value.

Capital management

The Board of Director's policy is to maintain a strong capital base so as to maintain customer, investor, creditor and market confidence and to support future development of the business. The Board of Directors monitors the debt to capital ratio. The Board of Directors also monitors the level of dividend to be paid to holders of ordinary shares. The Board of Directors seeks to maintain a balance between the higher returns that might be possible with higher levels of borrowings and the benefits of a sound capital position. There were no changes in the group's approach to capital management during the year. The group is not subject to externally imposed capital requirements.

The debt-to-adjusted-capital ratio at 31 March 2021 and at 31 March 2020 were as follows:

	(Group	Company	
	2022	2021	2022	2021
	N'000	N'000	N'000	N'000
Trade and other payables	3,084,006	3,363,088	1,613,970	1,979,810
Borrowings	11,088,760	9,858,314	10,574,093	8,825,006
Less: cash and cash equivalents	(388,559)	(215,890)	(86,061)	(70,157)
Net debt	13,784,207	13,005,512	12,102,002	10,734,659
Total equity	(3,814,160)	(7,022,809)	(3,293,479)	(6,085,072)
Debt to adjusted capital ratio	(4)	(2)	(4)	(2)



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

The Group engages in trading and distribution of fast moving consumer goods, ingredients and consumer durables and industrial chemicals. The group also carries out its business in 5 geographical locations in Nigeria. Analysis of sales for the year are as follows:

		C	CO	COMPANY	
7	Revenue	2022	2021	2022	2021
		N'000	N'000	N'000	N'000
	FMCG	104,462	54,374	-	
	Industrial chemicals	3,053,669	1,387,382	3,053,669	1,387,382
	Machinery	1,624,202	753,559		
	Plastic film	4,898,062	2,619,185	<u>-</u>	<u>.</u>
		9,680,395	4,814,500	3,053,669	1,387,382

(a) Segment Reporting

The Executive Management Team is the Company's Chief Operating Decision Maker. The Management reviews the performance of both business and geographical segments periodically.

(b) Geographical Segmental Revenue and Operating results for the year ended 31 March 2022-Group

,	Kaduna N'000	Kano N'000	Port Harcourt N'000	Onitsha N'000	Lagos/Head Office N'000	Total N'000
Segmental Revenue	•	-	•	-	9,680,395	9,680,395
Cost of Sales	•	-	•		(7,850,592)	(7,850,592)
Gross Profit	•		•	•	1,829,803	1,829,803
Selling and Distribution Expenses	•	-	•		(76,842)	(76,842)
Administrative Expenses	(1,560)	(787)	(3,217)	(101)	(1,044,967)	(1,050,631)
Other Operating Income		-	-		1,810,466	1,788,441
Loss from Operating Activities	(1,560)	(787)	(3,217)	(101)	2,518,460	2,490,771
Finance Expenses	•	•	-	-	(1,334,835)	(1,334,835)
Profit before Tax	(1,560)	(787)	(3,217)	(101)	1,183,625	1,155,936

(c) Business line Segmental Revenue and Operating results for the year ended 31 March 2022-Group

	Industrial							
	Chemical	FMCG	Others	PU	Plastic film	Machinery	Head Office	Total
Segmental Revenue	405,147	104,462	7,735	1,001,149	6,537,700	1,624,202	-	9,680,395
Cost of Sales	(1,083,729)	(113,311)	-	(872,147)	(5,670,614)	(110,791)	-	(7,850,592)
Gross profit	(678,582)	(8,849)	7,735	129,002	867,086	1,513,411		1,829,803
Selling and Distribution Expenses	-	-	-	•	(40,141)	(36,701)	-	(76,842)
Administrative Expenses	-	(78,650)	•	•	(196,071)	(270, 396)	(505,515)	(1,050,631)
Other Operating Income		14,531	•	•	1,901	73	1,793,961	1,788,441
Profit from Operating Activities	(678,582)	(72,968)	7,735	129,002	632,775	1,206,387	1,288,446	2,490,771
Finance Expenses	-	(153)	-	•	(102,082)	(22,304)	(1,210,296)	(1,334,835)
Profit before Tax	(678,582)	(73,121)	7,735	129,002	530,693	1,184,083	78,150	1,155,936

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES
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NOTES TO THE FINANCIAL STATEMENTS

(d) Geographical Segmental Revenue and Operating result f	or the year ended 31 March 2022-	Company				
					Lagos/Head	
	Kaduna		Port Harcourt	Onitsha	Office	Total
	N'000	N'000	N'000	N'000	N'000	N'000
Segmental Revenue	-	-	-	-	3,053,669	3,053,669
Cost of Sales	-	-	-	-	(2,595,514)	(2,595,514)
Gross profit	-	-	-	-	458,155	458,155
Administrative Expenses	(1,500)	(787)	(3,217)	(101)	(499,909)	(505,514)
Other Operating Income	-	-	-	-	1,793,962	1,793,960
(Loss)/profit from Operating Activities	(1,500)	(787)	(3,217)	(101)	1,752,208	1,746,601
Finance costs	-	-	-	-	(1,210,296)	(1,210,296)
(Loss)/profit before Tax	(1,500)	(787)	(3,217)	(101)	541,912	536,305
(e) Business line Segmental Revenue and Operating results	•	-Company				
	Industrial					
	Chemicals		Other	PU	Head Office	
	N'000	N'000	N'000	N'000	N'000	N'000
Segmental Revenue	2,044,786	=	7,735	1,001,148	Ē	3,053,669
Cost of Sales	(1,723,367)	-	<u>=</u>	(872,147)	=	(2,595,514)
Gross loss	321,419	=	7,735	129,001	=	458,155
Administrative Expenses	-	=	-	-	(505,514)	(505,514)
Other Operating Income	<u> </u>	-	-	-	1,793,962	1,793,960
Profit from Operating Activities	321,419	=	7,735	129,001	1,288,448	1,746,601
Finance Expenses	-	<u>-</u>	<u>-</u>	-	(1,210,296)	(1,210,296)
Profit/(loss) before Tax	321,419	-	7,735	129,001	78,152	536,305
(f) Geographical Segmental Revenue and Operating results	for the year ended 31 March 202	1-Group				
	V- 4	V	Don't Home with	0-4-1-	Lagos/Head	Takal
	Kaduna		Port Harcourt	Onitsha	Office	Total
Compartal Davanua	N'000	N'000	N'000	N'000	N'000	N'000
Segmental Revenue Cost of Sales	-	-	-	-	4,814,500	4,814,500
Gross Profit	-			-	(4,015,039) 799,461	(4,015,039)
	-	-	-	-	•	799,461
Selling and Distribution Expenses Administrative Expenses	(2.400)	(2,397)	(5,040)	(3,432)	(45,785) (2,981,028)	(45,785)
Other Operating Income	(2,600)	(2,397)	(3,040)	(3,432)	313,005	(2,994,497) 313,005
Loss from Operating Activities	(2,600)	(2,397)	(5.040)	(3,432)	(1,914,347)	(1,927,816)
Finance Expenses		(2,37/)	(5,040)	, , ,		
'	(6)	·	(3)	(7)	(1,654,655)	(1,654,671)
Loss before Tax	(2,606)	(2,397)	(5,043)	(3,439)	(3,569,002)	(3,582,486)

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(g)	Business line Segmental Revenue and O	perating results fo Industrial	r the year ende	ed 31 March 202	21-Group				
		Chemical	FMCG	Other	PU	Plastic film	Machinery	Head Office	Total
	Segmental Revenue	343,917	54,374	4,902	1,038,563	2,619,185	753,559	-	4,814,500
	Cost of Sales	(264,434)	(88,861)	(4,700)	(1,079,763)	(2,146,214)	(431,067)	-	(4,015,039)
	Gross Profit	79,483	(34,487)	202	(41,200)	472,971	322,492	-	799,461
	Selling and Distribution Expenses	-	(1,075)	-	-	(18,874)	(25,836)	-	(45,785)
	Administrative Expenses	-	(43,449)	-	-	(117,436)	(229,403)	(2,604,209)	(2,994,497)
	Other Operating Income	<u> </u>	22,027	<u>-</u>	<u>-</u>	463	3,439	287,076	313,005
	Loss from Operating Activities	79,483	(56,984)	202	(41,200)	337,124	70,692	(2,317,133)	(1,927,816)
	Finance expenses	-	(420)	-	=	(174,677)	(24,388)	(1,455,186)	(1,654,671)
	Results before tax	79,483	(57,404)	202	(41,200)	162,447	46,304	(3,772,319)	(3,582,487)
(h)	Geographical Segmental Revenue and O	perating results fo	or the year ende	ed 31 March 202	21-Company				
								Lagos/Head	
				Kaduna		Port Harcourt	Onitsha	Office	Total
				N'000	N'000	N'000	N'000	N'000	N'000
	Segmental Revenue			-	-	-	-	1,387,382	1,387,382
	Cost of Sales		_	-	=		-	(1,348,897)	(1,348,897)
	Gross loss			-	-	-	-	38,485	38,485
	Selling and Distribution Expenses			-	-	-	-	-	-
	Administrative Expenses			(2,600)	(2,397)	(5,040)	(3,432)	(2,591,939)	(2,605,408)
	Other Operating Income		_	- (2 (22)	<u>-</u>	(5.0.40)	- (2, (22)	287,079	287,079
	Loss from Operating Activities			(2,600)	(2,397)	(5,040)	(3,432)	(2,266,375)	(2,279,844)
	Finance Costs		_	(2,606)	(2,397 <u>)</u>	_ <u>(3)</u> (5,043)		(1,458,783) (3,725,158)	(1,458,799) (3,738,643)
	Results before Tax		=			(3,043)	(3,437)	(3,723,130)	(3,730,043)
(i)	Business line Segmental Revenue and O	perating results fo	r the year ende		21-Company				
				Industrial					
				Chemicals	FMCG	Other	PU	Head Office	Total
	Segmental Revenue			343,917	-	4,902	1,038,563	-	1,387,382
	Cost of Sales		_	(264,434)	=	(4,700)	(1,079,763)	-	(1,348,897)
	Gross loss			79,483	-	202	(41,200)	-	38,485
	Selling and Distribution Expenses			-	-	-	-	<u>-</u>	<u>-</u>
	Administrative Expenses			-	-	-	-	(2,605,408)	(2,605,408)
	Other Operating Income		_		=		- (44.000)	287,079	287,079
	Loss from Operating Activities			79,483	-	202	(41,200)	(2,318,329)	(2,279,844)
	Finance Expenses			-	-	-	-	(1,458,799)	(1,458,799)
	Fair value loss on investment property		_	79,483	-	202	(41,200)	(3,777,128)	(3,738,643)
	Results before Tax		_	17,403	-	202	(41,200)	(3,777,128)	(3,730,043)

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

			GROUP	COMPANY		
		2022	2021	2022	2021	
8	Cost of sales	И'000	N'000	N'000	И.000	
	Opening inventory	806,190	499,769	70,059	45,351	
	Purchases	8,421,947	4,321,460	2,694,874	1,373,605	
		9,228,137	4,821,229	2,764,933	1,418,956	
	Closing inventory (Note 20)	(1,377,545)	(806,190)	(169,419)	(70,059)	
		7,850,592	4,015,039	2,595,514	1,348,897	
9	Other operating income	N'000	N'000	N'000	N'000	
	Profit on disposal of property, plant and equipment	4,656	24,749	1,276	20,029	
	Rental income	281,899	213,885	281,899	213,885	
	Management fees	18,000	18,000	18,000	18,000	
	Insurance income	5,118	8,944	2,649	3,089	
	Sundry income	91,267	44,978	81,637	29,627	
	Purchase discount	-	2,449	-	2,449	
	Bad debt recovered	106	-	106	-	
	Provision no longer required on receivables				-	
	- subsidiary (21f)	4 204 270	-	22,023		
	- associate (21g)	1,386,370	-	1,386,370		
	- other receivables	925	=			
	Exchange gain	99	=	≘	=	
	Interest received	1 799 441	- 242.00F	4 702 0/0	207.070	
		1,788,441	313,005	1,793,960	287,079	
10	Selling and distribution expenses	N'000	N'000	N'000	N'000	
	Sales expenses	64,660	44,753	-	-	
	Miscellaneous selling expenses	7,735	16	-	-	
	Advertising and sales promotion	4,447	1,016	-	-	
		76,842	45,785	-	<u>-</u>	
11	Administrative expenses	N'000	N'000	N'000	N'000	
	Depreciation of property, plant and equipment	80,858	73,632	68,161	74,874	
	Repairs and maintenance	42,055	42,166	30,887	13,711	
	Salaries and wages	293,136	308,871	99,523	131,051	
	Legal and professional fees	24,241	28,539	10,141	9,595	
	Audit fees	11,800	10,030	7,000	6,000	
	Travelling expenses	52,719	32,325	20,332	17,629	
	Rent, rates and utilities	28,892	27,635	5,514	6,405	
	Warehouse rent	13	8,548	13	416	
	Gas and electricity expenses	84,330	63,717	72,123	53,529	
	Insurance	23,836	22,820	10,056	8,337	
	Bank charges	19,871	3,884	19,871	274	
	Vehicles expenses	6,526	4,748	3,309	-	
	Communication, printing and stationery	23,203	8,375	4,500	4,080	
	Directors' emoluments	4,600	8,975	-	2,350	
	Consultancy	83,438	7,025	39,191	-	
	Donations and subscriptions	14,227	4,785	6,065	1,386	
	Medical and staff welfare	43,674	30,774	-	<u>-</u>	
	Impairment charge (Note11 (a))	5,338	2,192,659	5,338	2,191,147	
	Exchange loss	69,544	-	<u>-</u>	-	
	Security expenses	10,331	16,787	7,417	10,670	
	Fines and Penalities	607	-	76	-	
	License and permit	7,475	45 422	2,504	2 727	
	Immigration expenses	22,932	15,432	10,016	2,727	
	Back Duty - VAT	-	727	Ξ '	4.051	
	Back Duty - WHT	- E (00	4,056		4,056	
	Sanitation/Cleaning Expenses	5,688	- 25 0/0	5,658	22 474	
	Fuel expenses	60,299	25,069 5.057	59,518	23,171	
	Annual general meeting expenses	30,998	5,057	19 201	5,057	
	Others	1,050,631	47,861 2,994,497	18,301 505,514	38,943 2,605,408	
		1,030,031	۵,777,437	303,314	2,003,400	

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(a)	Impairment charges Trade receivables (note 21(c)) Receivable from subsidiary Company (Note 21 (f))	N'000	N'000 8,102	N'000	N'000 1,782 4,808
	Receivable from associate Companies (Note 21 (g))	-	1,969,268	<u>-</u>	1,969,268
	Other receivables (Note 21(h))	5,338	215,289	5,338	215,289
	=	5,338	2,192,659	5,338	2,191,147
12	Finance income and costs	N'000	N'000	N'000	N'000
(i)	Finance income	136,905	3	136,905	
(ii)	Finance costs:				
(11)	Interest on bank term loans and facilities	1,471,740	1,654,674	1,347,201	1,458,799
	Net finance costs	1,334,835	1,654,671	1,210,296	1,458,799
4.5	-		1,054,071	1,210,270	1,430,777
13	Prpfot/(loss) before taxation is arrived at after chargin	N'000	N'000	N'000	N.000
	Depreciation of property, plant and equipment	155,725	167,289	68,161	74,874
	Auditors' remuneration	11,800	10,030	7,000	6,000
	Directors' remuneration and fees	4,600	8,975	-	2,350
	Interest on loans and overdrafts	1,334,835	1,654,671	1,210,296	1,458,799
14	Tax expense	2022	2021	2022	2021
(a)	Per profit and loss account	N,000	N,000	N,000	N,000
(α)		., 555		11 000	
	Income tax payable on results for the year:	157 074	25 277	12 110	4,136
	Income tax Education tax	157,876	25,277	12,119	4,130
	Underprovision in prior years:	20,141 59,084	5,843	<u>-</u>	_
	Income tax	J9,004 -	109,022	59,027	109,022
	Education tax	_	6,549	57,027	6,549
	Capital gain tax	_	-	_	
	<u></u>	237,101	146,691	71,146	119,707
	Deferred tax	36,620	84,865	, <u>-</u>	-
	_	273,721	231,556	71,146	119,707
	-	·	· · · · · · · · · · · · · · · · · · ·		
d. v	Donatal and of Constitution		GROUP		MPANY
(b)	Per statement of financial position	2022	2021	2022	2021
	Balance at 1 April Income tax	N'000	N'000	N'000	N'000
	Education tax	153,659	64,329	132,703	11,356 1,640
		-	7,280	<u>-</u>	1,040
	Capital gain tax	153,659	71,609	132,703	12,996
		133,039	71,009	132,703	12,990
	Payments during the year:	====.			
	Income tax	(141,700)	(64,641)	(120,747)	-
	Education tax	-	-	-	-
	Capital gain tax	-	-	-	-
	Provision for the year:				
	Income tax	157,876	25,277	12,119	4,136
	Education tax	20,141	5,843	-	-
	Capital gain tax	=	=	=	=
	Underprovision in prior years:				
	Income tax	59,084	109,022	59,027	109,022
	Education tax	-	6,549	-	6,549
	Balance at 31 March	249,060	153,659	83,102	132,703



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(c) Income tax recognised in profit or loss

Company income tax is calculated at 30% of the estimated taxable income for the year based on the provisions of the Company Income Tax Act, CAP C21 LFN, 2004.

Education tax is based on the provisions of the Education Tax Act, CAP E4, LFN, 2004 which is 2.5% of the assessable profit for the year.

The income tax expense for the year can be reconciled to the accounting profit as per the statement of comprehensive income as follows:

	N'000	N'000
Loss before tax	536,305	(3,738,643)
Tax at the statutory corporation tax rate of 30%	-	(1,121,593)
Effect of income that is exempt from taxation	-	226,297
Effect of expenses that are not deductable in determining taxable profit	-	651,107
Loss unrelieved	-	262,095
Education tax at 2.5% of assessable profit(2020:2%)	=	=
Balancing charge	-	(4,910)
Deferred tax provision	-	-
Minimum tax charged	12,119	4,136
Underprovision in prior years - income tax	59,027	109,022
Underprovision in prior years - education tax	- -	6,549
Capital gain tax		. =
Tax expense recognised in profit or loss	71,146	132,703
Effective rate	13%	-4%

The tax rate used for 2022 and 2021 reconciliation above is the corporate tax rate of 30% and 2.5% for tertiary education tax payable by corporate entities in Nigeria on taxable profits under tax law in the country, for the year ended 31 March 2022. The charge for taxation in these financial statements is based on the provisions of the Company Income Tax Act, CAP C21 LFN, 2004.

The charge for education tax is based on the provisions of the Education Tax Act, CAP E4, LFN, 2004 which is 2% of the assessable profit for the year.

(d) Deferred taxation

Movement in deferred tax	G	ROUP	COV	MPANY
	2022	2021	2022	2021
Deferred tax liabilities	N'000	N'000	N'000	N'000
At 1 April	162,353	162,353	159,701	159,701
Charge in the year recognised in profit or loss	36,620	-	=	-
Deferred tax on revaluation surplus	258,493	-	258,493	-
At 31 March	457,466	162,353	418,194	159,701
Deferred tax assets	N'000	N'000	N'000	N'000
At 1 April	54,134	(30,731)	(69,480)	(69,480)
Charge in the year recognised in profit or loss	-	84,865	-	-
At 31 March	54,134	54,134	(69,480)	(69,480)
Net deferred tax liabilities	511,600	216,487	348,714	90,221

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

Property, plant and equipment - Group							
	Leasehold		Furniture,		Plant &	Office	
Cost/valuation	lands	Buildings		Motor vehicles	machinery	equipment	Tot
	N'000	N'000	N'000	N'000	N'000	N'000	N'00
At 1 April 2020	2,160,000	2,130,299	222,513		2,048,583	196,024	7,070,72
Additions	-	-	9,103		28,921	115	38,13
On disposals	-	-	-	(143,919)	(28,960)	(1,276)	(174,15
At 31 March 2021	2,160,000	2,130,299	231,616	169,389	2,048,544	194,863	6,934,7
At 1 April 2021	2,160,000	2,130,299	231,616	169,389	2,048,544	194,863	6,934,71
Additions	-	-	2,733	23,220	40,403	4,078	70,4
Reclassification			24,745		(2,684)	(22,060)	
Revaluation	594,285	1,820,218	-	-	-	-	2,414,50
On disposals		-	-	(10,387)	(24,887)	(349)	(35,62
At 31 March 2022	2,754,285	3,950,517	259,094	182,222	2,061,376	176,532	9,384,0
Accumulated depreciation and impairment							
At 1 April 2020	-	85,212	211,124	288,185	1,559,358	177,165	2,321,0
Charge for the year	-	42,606	4,945	9,043	107,005	3,690	167,2
On disposals	-	-	-	(143,919)	(28,960)	(1,127)	(174,00
Adjustment (Note 15(f))	=	-	-	-	-	90	
At 31 March 2021	-	127,818	216,069	153,309	1,637,403	179,818	2,314,4
At 1 April 2021	-	127,818	216,069	153,309	1,637,403	179,818	2,314,4
Adjustment			19,895		(2,176)	(17,719)	
Charge for the year	-	42,606	4,652	6,929	98,498	3,040	155,7
Revaluation	-	(170,424)	-	-	-	-	(170,42
On disposals	=	•	-	(10,388)	(24,887)	(180)	(35,45
At 31 March 2022	-	-	240,616		1,708,838	164,959	2,264,2
Carrying amount as at							
31 March 2022	2,754,285	3,950,517	18,478	32,372	352,538	11,573	7,119,7
31 March 2021	2,160,000	2,002,481	15,547	16,080	411,141	15,045	4,620,2
The depreciation charged is included in the	income statemer	nts as detailed	below:				
				Group		ompany	
			2022		2022	2021	
			N'000		N'000	N'000	
Cost of sales			74,867	,	68,161	6,860	
Administrative expenses		_	80,858		<u> </u>	<u>68,014</u>	
			155,725	167,289	68,161	74,874	

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

	Leasehold		Furniture		Plant &	Office	
Cost/valuation	lands	Buildings	& fittings	Motor vehicles	machinery	equipment	T
	N'000	N'000	N'000	N'000	N'000	N'000	N'
At 1 April 2020	2,160,000	2,130,299	194,778	197,649	732,511	130,102	5,545
Additions	-	<u>=</u>	8,757	=	3,500	•	12
On disposals	-	-	-	(109,294)	(28,960)	(1,174)	(139,
At 31 March 2021	2,160,000	2,130,299	203,535	88,355	707,051	128,928	5,418
At 1 April 2021	2,160,000	2,130,299	203,535	88,355	707,051	128,928	5,418
Revaluation	594,285	1,820,218	-	-	•	-	2,414
Additions	-	-	-	-	-	1,035	1
On disposals	-	-	-	(3,530)	(10,687)	(92)	(14,
At 31 March 2022	2,754,285	3,950,517	203,535	84,825	696,364	129,871	7,819
Accumulated depreciation and	d impairment						
At 1 April 2020	-	85,212	185,322	197,067	640,930	126,288	1,234
Charge for the year	-	42,606	3,612	437	26,957	1,262	74
On disposals	-	-		(109,294)	(28,960)	(1,107)	(139,
Adjustment	-	<u>=</u>	-	=	<u>-</u>	90	
At 31 March 2020	-	127,818	188,934	88,210	638,927	126,533	1,170
At 1 April 2021	-	127,818	188,934	88,210	638,927	126,533	1,170
Charge for the year	-	42,606	3,028	79	21,648	800	68
Revaluation	-	(170,424)	-	=	•	•	(170,
On disposals	-	-	-	(3,530)	(10,687)	(92)	(14,
At 31 March 2022	-	-	191,962	84,759	649,888	127,240	1,053
Carrying amount as at			<u>-</u>				
31 March 2022	2,754,285	3,950,517	11,573	66	46,476	2,630	6,765
31 March 2021	2,160,000	2,002,481	14,601	145	68,124	2,395	4,247

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(c) Land and buildings of the Company were revalued on 10 March 2022 by Messrs Ayo Otegbola and Company, Estate Surveyors and valuers with FRC number FRC/2014/0000004600. Open market value of the land and buildings was put at N10,058,208,480 (Land N4,131,840,400 and building N5,926,368,080) while the forced sale value was N6,704,801,772 (Land N2,754,284,810 and building N3,950,516,962) The surplus arising from the revaluation was credited to the revaluation reserve. Subsequent additions are stated at cost.

The Company's Land and building located at plot 22 Jafaru Road, by Gaskiya Textiles, Bompai Industria Estate, Kano and the Company Land and Building loacted at 110/114, Oshodi Apapa Express Way, Isolo, Lagos, were revalued on 31 March 2018 by Biodun Olapade and Co. Estate Surveyors and valuers with FRC No FRC/2013/NIESV/00000004303. Open market value of the land and buildings was put at N1,260,000,000 and N2,130,299,000 respectively. The surplus arising from the revaluation was credited to the revaluation reserve.

Land and buildings of the Company were revalued on 27 January 2013 by Messrs Jide Taiwo and Co. Estate Surveyors and valuers. Open market value of the land and buildings was put at N2,637,700,000 (Land: N1,224,500,000 and building N1,413,200,000). The surplus arising from the revaluation was credited to the revaluation reserve. Subsequent additions are stated at cost. None of the Company's assets were pledged as security in the year.

(d) Contractual commitments

There is no other contractual commitments for the purchase of items of property, plant and equipment that has not been accounted for.

(e) Assets pledged as security

There is a negative pledge on the company's buildings with interest of various banks noted.

(f) Adjustment

This relates to correction of under depreciation in the books.

16 Intangible assets	2022	GROUP 2021	2022	2021	
Cost	N'000	N'000	N'000	N'000	
At 1 April 2020	26,728	26,728	26,728	26,728	
At 31 March 2021	26,728	26,728	26,728	26,728	
Amortisation					
At 1 April 2021	26,728	26,728	26,728	26,728	
At 31 March 2022	26,728	26,728	26,728	26,728	
Carrying amount At 31 March 2022		-	-	-	
At 31 March 2021		-	-	-	
17 Investment property	N'000	N'000	N'000	N'000	
At 1 April 2021	900,000	900,000	900,000	900,000	
Disposal	(900,000)	(900,000)	(900,000)	(900,000)	
At 31 March 2022		-	-	-	

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

18	Investment in related companies	GRO	UP	COMP	ANY
		2022	2021	2022	2021
	Investment in subsidiaries	N'000	N'000	N'000	N'000
	Dynamic Industries Limited	-	-	70,277	70,277
	United Technical and Allied Services Limited	-	-	10,000	10,000
	Chellarams DMK Limited	-	-	6,519	6,519
		-	-	86,796	86,796
	Impairment allowance on investment			(6,519)	(6,519)
	· _		-	80,277	80,277
18.1	Movement in impairment allowance	N'000	N'000	N'000	N'000
	Balance brought forward	-	-	(6,519)	=
	Addition	-	_	· / /	(6,519)
	Balance carried forward		-	(6,519)	(6,519)

(a) Composition of the Group

Name of the	Country of	Principal Activities		
Subsidiary	incorporation and		Proportion of o	wnership
	principal place of		Interest held by	the Group
	business		2022	2021
Dynamic Industries Limited	Nigeria	Manufacturing of plastic film	77.71%	77.71%
United Technical and Allied	Nigeria	Sales and servicing of	100%	100%
Services Limited		Compressors, generators and		
		material handling solutions.		
Chellarams DMK	Nigeria	Sales of fast moving consumer		
		goods	74%	74%
Summary of financial perfor	mance, assets and	liabilities	United	
			Technical and	
		Dynamic	: Allied Services	Chellarams
		Industries		DMK LIMITED
		Limited		
As at 31 March 2022		N'000	N'000	N'000
Revenue		6,537,700	1,624,202	104,462
Cost of sales		(5,670,614)	(1,110,791)	(113,311)
Gross profit/(loss)		867,086	513,411	(8,849)
Other operating income		1,901	73	14,531
Selling and distribution expe	nses	(40,141)	(36,701)	=
Administrative expenses		(196,071)	(270,396)	(78,650)
Profit/(loss) from operating	activities	632,775	206,387	(72,968)
Net finance costs		(102,082)	(22,304)	(153)
Profit/(loss) before taxation	1	530,693	184,083	(73,121)
Taxation		(142,104)	(60,174)	-
Profit/(loss) for the year		388,589		(73,121)
Profit/(Loss) allocated to NC		86,616	-	(19,011)
Other comprehensive income	allocated to NCI			-
Total comprehensive income	allocated to NCI	86,616	-	(19,011)
Cash flows from operating ac	tivities	841,404	20,395	5,896
Cash flows from investing act	tivities	(66,131)		1,576
Cash flows from financing ac	tivities	(195,200)		(153)
Net cash inflow		580,073	(5,104)	7,319
As at 31 March 2021				
Total assets		1,881,750		86,631
Total liabilities		1,568,922		2,245,971
Equity Persontage holding		312,828 77.71%		(2,159,340) 74%
Percentage holding			100%	/4%

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

As a	t	31	March	2021

Revenue N'000 N'000 N'000 Cost of sales (2,146,214) 753,559 54,374 Cors profit/(loss) 472,971 322,492 (34,487) Other operating income 463 3,439 22,027 Selling and distribution expenses (18,874) (25,836) (1,075) Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 157,675 149,740 7,894 Cash flows from operating activities (25,569) 643 3,764 Cash flows from investing activities (25,569) 643	A STATE OF THE STA	Dynamic Industries Limited	United Technical and Allied Services	Chellarams DMK Limited
Cost of sales (2,146,214) (431,067) (88,861) Gross profit/(loss) 472,971 322,492 (34,487) Other operating income 463 3,439 22,027 Selling and distribution expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Inaxion (97,647) (14,202) (57,404) Profit/(Loss) for the year 64,800 32,102 (57,404) Cass allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (28,388) 125,995 11,238 As at 31 March 2021 (N'000		N'000
Gross profit/(loss) 472,971 322,492 (34,487) Other operating income 463 3,439 22,027 Selling and distribution expenses (18,874) (25,836) (1,075) Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest - - - Total comprehensive income allocated to Non Controlling Interest 157,675 149,740 7,894 Cash flows from operating activities (25,569) 643 3,764 Cash flows from investing activities (230,464) (24,388) (420) Net cash (outflows)/inflow	Revenue	2,619,185	753,559	54,374
Gross profit/(loss) 472,971 322,492 (34,487) Other operating income 463 3,439 22,027 Selling and distribution expenses (118,874) (25,836) (1,075) Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows	Cost of sales	(2,146,214)	(431,067)	(88,861)
Selling and distribution expenses (18,874) (25,836) (1,075) Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Gross profit/(loss)	472,971	322,492	(34,487)
Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762)	Other operating income	463	3,439	22,027
Administrative expenses (117,436) (229,403) (43,449) Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762)	Selling and distribution expenses	(18,874)	(25,836)	(1,075)
Profit/(loss) from operating activities 337,124 70,692 (56,984) Net finance costs (174,677) (24,388) (420) Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)		(117,436)	(229,403)	(43,449)
Profit/(loss) before taxation 162,447 46,304 (57,404) Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest - - - Total comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Profit/(loss) from operating activities	337,124	70,692	(56,984)
Taxation (97,647) (14,202) - Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest - - - Total comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Net finance costs	(174,677)	(24,388)	(420)
Profit/(Loss) for the year 64,800 32,102 (57,404) Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest - - - Total comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 309,326 24,950 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Profit/(loss) before taxation	162,447	46,304	(57,404)
Loss allocated to Non Controlling Interest 14,444 7,156 (12,795) Other comprehensive income allocated to Non Controlling Interest - - - Total comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Taxation		(14,202)	=
Other comprehensive income allocated to Non Controlling Interest - <	Profit/(Loss) for the year	64,800	32,102	(57,404)
Total comprehensive income allocated to Non Controlling Interest 14,444 7,156 (12,795) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Loss allocated to Non Controlling Interest	14,444	7,156	(12,795)
Total comprehensive income allocated to Non Controlling Interest 7,156 (12,793) Cash flows from operating activities 157,675 149,740 7,894 Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Other comprehensive income allocated to Non Controlling Interest		-	
Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Total comprehensive income allocated to Non Controlling Interest	14,444	7,156	(12,795)
Cash flows from investing activities (25,569) 643 3,764 Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Cash flows from operating activities	157,675	149,740	7,894
Cash flows from financing activities (230,464) (24,388) (420) Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	· ·	(25,569)	643	3,764
Net cash (outflows)/inflows (98,358) 125,995 11,238 As at 31 March 2021 Total assets Total liabilities 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	<u> </u>	(230,464)	(24,388)	(420)
Total assets 1,085,490 892,608 224,950 Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	Net cash (outflows)/inflows	(98,358)	125,995	11,238
Total liabilities 1,161,252 309,326 2,311,167 Equity (75,762) 583,282 (2,086,217)	As at 31 March 2021			
Equity (75,762) 583,282 (2,086,217)	Total assets	1,085,490	892,608	224,950
	Total liabilities	1,161,252	309,326	2,311,167
Percentage of holding 77.71% 100% 74%	Equity	(75,762)	583,282	(2,086,217)
	Percentage of holding	77.71%	100%	74%

(b) Loss of control over a subsidiary during the year

The Group did not lose any control of any subsidiary during 2022 and 2021.

(c) Interest in unconsolidated structured entities

The Group has no interests in unconsolidated structured entities

		GROUP		сом	PANY
		2022	2021	2022	2021
(d)	Investment in associated companies	N'000	N'000	N.000	N.000
	Chellerams Retail Limited	60,000	60,000	60,000	60,000
	Devyani International Nigeria Limited	106,250	106,250	106,250	106,250
	Chellagric Limited	4,450	4,450	4,450	4,450
	Isolo Power Gen. Limited	148,300	148,300	148,300	148,300
	Chelltek Industries Limited	10,000	10,000	10,000	10,000
	Chellco Industries Limited	137,000	137,000	137,000	137,000
	African Tourism Corporate Travel Limited (Note f)	<u> </u>	<u>-</u>	<u>-</u>	<u>=</u>
		466,000	466,000	466,000	466,000
	Impairment allowance for value of investment (Note				
	18((e))	(466,000)	(466,000)	(466,000)	<u>(466,000)</u>
	Net investment accounted for using equity method	· · · · · · · · · · · · · · · · · · ·	-	-	-





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

		GRO	GROUP		ANY
		2022	2021	2022	2021
(e)	Movement of impairment allowance	N'000	N'000	N'000	N'000
	Balance brought forward	466,000	466,000	466,000	466,000
	Impairment losses for the year	-	-	-	-
		466,000	466,000	466,000	466,000

(f) At the Board of Directors meeting of the company held on 20th July 2017 it was resolved that the company's investments in African Tourism Corporate Limited comprising of N14,700,000 units of ordinary share be sold and or transferred to the Tourvest Holding (PTY) Limited in consideration of the agreed sum of N95,870,048.(Ninety Five Million, Eight Hundred and Seventy Thousand and Fourty Eight Naira).

19	Financial assets at amortised cost	N'000	N'000	N'000	N'000
	12% Cumulative redeemable preference share	-	=	148,019	148,019

This represents the company's investment of 12% cumulative redeemable preference shares of N2.00 per share in Dynamic Industries Nigeria Limited

20	Inventory	N'000	N.000	N'000	N'000
	Items in trade	521,412	750,398	169,419	70,059
	Work in progress	-	4,820	=	=
	Consumables	856,133	50,972	-	-
		1,377,545	806,190	169,419	70,059

a) Inventory with a value of N1,377,545,000 (2021:N806,190,000) is carried at lower of cost and net realisable value.

21(a)	Trade and other receivables	N'000	N'000	N'000	N'000
	Trade receivables	542,244	586,702	97,093	42,646
	Allowance for doubtful debts (Note 21 (c)	(65,607)	(71,869)	(33,109)	(33,215)
	Trade receivables - net	476,637	514,833	63,984	9,431
	Receivables from subsidiary companies (Note 21(d))	=	-	545,738	39,151
	Receivables from associated companies (Note 21(e))	1,246,898	1,211	1,246,898	1,211
	Total financial assets other than cash and cash				
	equivalents classified as amortised cost	1,723,535	516,044	1,856,620	49,793
	Prepayments- current portion (Note 21 (i))	135,653	36,017	1,335	2,000
	Other receivables (Note 21(b)	378,928	379,933	219,123	274,616
	Total trade and other receivables	2,238,116	931,994	2,077,077	326,409

		GROUP		COMPANY	
(b)	Other receivables	2022 N'000	2021 N'000	2022 N'000	2021 N'000
(D)	Staff receivables	12,623	10,287	8,505	9,095
	Advances to suppliers	20,885	23,143	3,189	7,342
	Withholding tax credit note received	149,323	-	144,003	187,960
	Withholding tax credit Deposit for assets (Note (b(i))	53,368	253,115 53,368	53,368	53,368
	VAT Recoverable	4,536	12,488	, -	-
	Share application	9,072	=	9,072	-
	ITF Recoverable	1,383 191,952	201 409	1,278 63,923	201 017
	Sundry receivables	443,143	301,698 654,099	283,338	291,017 548,782
	Impairment allowance (Note 21 (h))	(64,215)	(274,166)	(64,215)	(274,166)
		378,928	379,933	219,123	274,616

(i) Deposit for asset

This represents amount deposited for the purchase of a building currently being occupied by the company as staff quarters. The agreed consideration as indicated in the contract of sale is N83 million, but the title documents have not been perfected.





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(c)	Movement in impairment allowance for trade receivables	N'000	N'000	N'000	N'000
	Balance at beginning of the year	71,869	63,767	33,215	31,433
	Recovered during the year	(6,262)		(106)	-
	Provision during the year	-	8,102	-	1,782
	Balance at the end of the year	65,607	71,869	33,109	33,215
(d)	Amount due from subsidiary Companies	N.000	N'000	N'000	N,000
	Chellarams DMK	≘	=	912,163	934,186
	Dynamics	=	=	545,738	39,151
	Impairment allowance (Note 21 (f)	=	=	(912,163)	(934,186)
		-	-	545,738	39,151
(e)	Amount due from associated Companies				
	Chellarams Retail Limited	268,222	268,654	268,222	268,654
	Chellarams Investments Limited	81,313	81,313	81,313	81,313
	Chellagric Industries Limited	41,915	41,104	41,915	41,104
	Chelltek Industries Limited	57,546	57,545	57,546	57,545
	Devyani International (Nigeria) Ltd	1,712,121	1,755,960	1,712,121	1,755,960
	Chellco Industries Limited	2,646,468	2,746,258	2,646,468	2,746,258
	Isolo Power Gen. Limited	1,748,527	1,794,668	1,748,527	1,794,668
	Others	51,598	2,890	51,598	2,890
		6,607,709	6,748,392	6,607,709	6,748,392
	Impairment allowance (Note 21 (g)	(5,360,811)	(6,747,181)	(5,360,811)	(6,747,181)
	Amount due from associated companies	1,246,898	1,211	1,246,898	1,211
	Net amount due from related companies	1,246,898	1,211	1,792,636	40,362

21(f) Movement in impairment allowance for receivables from subsidiary company

	GF	ROUP	COMPANY		
	2022	2021	2022	2021	
	N'000	N'000	N'000	N'000	
Balance at beginning of the year	-	-	934,186	929,378	
(Recovery)/addition during the year	=	=	(22,023)	4,808	
Balance at the end of the year	-	-	912,163	934,186	
21(g) Movement in impairment allowance for received	ıbles from ass o	ciated compan	ies		
	N'000	N'000	N'000	N'000	
Balance at beginning of the year	6,747,181	4,777,913	6,747,181	4,777,913	
(Recovery)/addition during the year	(1,386,370)	1,969,268	(1,386,370)	1,969,268	
Balance at the end of the year	5,360,811	6,747,181	5,360,811	6,747,181	
21(h) Movement in impairment allowance for other	rocoivables				
21(11) Movement in impairment attowance for other	N'000	N'000	N'000	N'000	
Balance at beginning of the year	274,166	58,877	274,166	58,877	
Bad debts written-off	(215,289)	, <u>-</u>	(215,289)	, -	
Provision during the year	5,338	215,289	5,338	215,289	
Balance at the end of the year	64,215	274,166	64,215	274,166	
21(i) Prepayments	N'000	N'000	N'000	N,000	
Prepaid rent	575	5,803	186	311	
Prepaid customs duty	350	350	350	350	
Prepaid port and handling fee	513	=	513	=	
Prepaid Marine	=	=	-	=	
Prepaid witholding tax	127,417	26,061			
Prepaid others	5,056	=	=	=	
Prepaid general insurance	1,742	3,803	286	1,339	
Prepaid NAFDAC	-	87	-	-	
Total prepayments	135,653	36,104	1,335	2,000	
Non current portion	-	-	-	-	
Current portion	135,653	36,104	1,335	2,000	
	135,653	36,104	1,335	2,000	



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

21(j) The age analysis of trade receivables is as	N'000	N'000	N'000	N'000
	Past due < 30days	46,341	460,940	46,341	5,811
	Past due 31-60 days	465,861	29,988	20,708	3,620
	Past due 61-90 days	-	-	-	-
	Past due 91-120 days	-	24,466	-	-
	Past due 120 days and above	30,044	71,084	30,044	33,215
		542,246	586,478	97,093	42,646
22	Cash and cash equivalents	000'H	H'000	N '000	H'000
	Cash balances	25,203	9,006	2,829	2,672
	Bank balances	363,356	206,884	83,232	67,485
		388,559	215,890	86,061	70,157

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks and short term investments with an original maturity of three months or less, net of outstanding bank overdrafts.

23	Borrowings	2022	2021	2022	2021
23(a)	Short term borrowings	N'000	N'000	N'000	N'000
	Bank overdrafts	7,316,582	6,823,860	7,307,506	6,497,388
	Bank import finance	472,655	1,633,670	-	1,016,827
	•	7,789,237	8,457,530	7,307,506	7,514,215
	Long term loans due within one year	26,316	-	-	-
		7,815,553	8,457,530	7,307,506	7,514,215

The company has short term facilities with the following:

Ecobank Plc

Facility type Overdraft M378,613,454.

Purpose To meet working capital needs of the Company such as

payment of import duties, administrative expenses, port charges

and other operational expenses.

Security Negative pledge over fixed and floating assets of Chellaram Plc

United Bank for Africa

Facility type Overdraft Amount N3,386,443,812.

Purpose To augment working capital requirements including import

duties, clearing expenses, staff salaries other operating

expenses such as vendors payment.

Repayment On demand

First Bank of Nigeria

Facility type Overdraft
Amount N744,385,548

Purpose To augment working capital requirements including import

duties, clearing expenses, staff salaries other operating

expenses such as vendors payment.

Repayment On demand

Stanbic Chartered Bank

Facility typeOverdraft facilityFacility amountN2,798,063,426

Purpose To augment working capital requirements including import

duties, clearing expenses, staff salaries other operating

expenses such as vendors payment.

Repayment Source On demand





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

		GROUP		COMPANY	
23(b)	Long term borrowings Term loans	2022 N'000 1,962,416	2021 N'000 89,993	2022 N'000 1,955,796	2021 N'000
		N'000	N'000	N'000	N.000
	Amount due within one year	=	=	=	-
	Amount due after one year	1,962,416	89,993	1,955,796	
	The movement in term loan is as follows:				_
	Balance at the beginning of the year	89,993	447,430	-	292,000
	Repayments	(83, 373)	(347,787)	-	(292,000)
	Additions during the year	1,955,796	54,990	1,955,796	-
		1,962,416	154,633	1,955,796	_
	Amount due within one year	-	(64,640)	-	-
	Amount due after one year	1,962,416	89,993	1,955,796	-

Access Bank

A term loan of N525,000,000 was obtained from Access Bank to refinance the Company's outstanding indebtedness into a term loan payable over 5 years at 5% per annum subject to money market conditions, which should be paid biannually in arrears. The loan repayment was restructured as detailed below:

- i) Biannual principal and interest repayment of N58.3 million and N26.3 million respectively to be paid in the first 12 months until December 2026
- ii) To spread the principal balance into 10 equal payments from July 2022 to July 2026
- iv) Any excess over the approved limit or unliquidated expired facility shall attract an interest on unathourised excess overdraft at the rate of 12% per annum

Union bank of Nigeria

A term loan of N1,429,208,401 was restructured from Union Bank of Nigeria to refinance the Company's outstanding indebtedness.

		GROUP		COMPANY	
		2022	2021	2022	2021
23(c)	Subordinated loan/promoter's loan	N'000	N'000	N'000	N'000
	Balance at the beginning of the year Additions during the year	1,310,791 -	1,310,791 -	1,310,791 -	1,310,791
		1,310,791	1,310,791	1,310,791	1,310,791

This represents a promoter's loan obtained by the Company to augument its working capital requirements. The Company in the year 2017 agreed with lender (Kabu Holding Limited) to redenominate the dollar loan to the equivalent amount in Naira on the exchange rate at which the loan facilities were converted on the date the loan were drawn down. The lender also waived the interest accrued on the facilities until 31 March 2020.

24	Trade and other payables	000' /4	N'000	N'000	N'000
	Trade payables	1,774,703	1,626,955	722,677	692,270
	Amount due to related parties (Note 24(a))	32,712	38,971	417,227	323,077
	Total financial liabilities, excluding loans and borrowings, classified as financial liabilities measured at amortised cost	1,807,415	1,665,926	1,139,904	1,015,347
	Due to DMK Deutsches Milchkontor				
	Germany	630,641	630,641	-	-
	Other payables and accruals (Note 24(b)	645,950	1,066,521	474,066	964,463
	Total trade and other payables	3,084,006	3,363,088	1,613,970	1,979,810



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

DTAS Limited	` ,	Amount due to related parties Due to subsidiaries company	N '000	N '000	N '000	N '000
Due to associated companies N'000 N'00		UTAS Limited	-	-	384,576 -	284,106
Solo Power Gen. Limited Muril T. Chellarams Foundation 32,651 35,419 32,651 35,410 Chellarams Retail Ltd Chellarams Retail Ltdefined Lending Retail Retail Ltdefined Lending Retail R			-	-	384,576	284,106
Solo Power Gen. Limited Murii T. Chellarams Foundation 32,651 35,419 32,651 35,419 Chellarams Foundation 32,651 35,419 32,651 35,419 32,651 38,971 32,712 38,971 32,651 38,971 32,712 38,971 32,651 38,971 32,712 38,971 32,651 38,971 32,712 38,971 32,651 38,971 32,712 38,971 32,712 32,072 323,072 32,072 323,072 32,07		Due to associated companies	N '000	N'000	H'000	H'000
Chellarams Retail Ltd Others - 3,552 - 3,552 3,552 3,552 38,971 38,971 32,651 38,970 32,071 32,071 32,07 32,071 32,072 <t< td=""><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td></t<>		-		-	-	-
Others 3,712 3,552 3,551 38,575 32,712 38,971 32,651 38,975 GRUIP COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL COMPAIL			32,651	35,419	32,651	35,419
32,712 38,971 32,651 38,970 32,370			-	3 552	-	3 552
32,712 38,971 417,227 323,07 323,07 323,0		-	32.712		32.651	38,971
Other payables and accruals N'000		-				323,077
Other payables and accruals N'000 N'000 N'000 Alvon Advances from customers 27,615 45,654 27,615 45,654 Rent received in advance 206,460 53,344 206,460 53,34 Unclaimed dividend 15,065 15,066 639,53 53ff payables 13 26,988 13 26,988 VAT payable 122,665 115,224 122,665 115,224 122,665 115,222 204,00 0		_	G	ROUP	COA	MPANY
Advances from customers 27,615 45,654 27,615 45,65 Rent received in advance 206,460 53,344 206,460 53,344 Unclaimed dividend 15,065 15,065 15,065 15,065 15,065 Accruals 6,663 645,796 - 639,53 Staff payables 13 26,988 13 26,98 Withholding tax payable 4,883 5,038 3,119 3,63 VAT payable 122,665 115,224 122,665 115,22 Sundry payables 257,844 131,308 96,142 40,60 Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 <t< td=""><td></td><td></td><td>2022</td><td>2021</td><td></td><td>2021</td></t<>			2022	2021		2021
Rent received in advance 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,344 206,460 53,545 54,565 15,065 15,065 15,065 13,068 31,19 3,63 3,119 3,63	24(b)	Other payables and accruals	N'000	N'000	N'000	N'000
Unclaimed dividend		Advances from customers	· ·			45,654
Accruals 6,663 645,796 - 639,53 Staff payables 13 26,988 13 26,98 Withholding tax payable 4,883 5,038 3,119 3,63 VAT payable 122,665 115,224 122,665 115,22 Sundry payables 257,844 131,308 96,142 40,60 Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - Pension 2,987 - 2,987 - Post employment benefits: N'000 N'000 N'000 N'000 N'000 Employee benefit obligation (Note 25(b) 4,716 5,627 - 2,987 Employees defined benefits asset 0 7,703 5,627 2,987 Employees defined benefits asset 0 1,000 N'000 N'000 N'000 Balance at the beginning of the year 0 0 1,000 N'000 N'000 N'000 N'000 N'000 N		Rent received in advance	206,460	53,344	206,460	53,344
Staff payables 13 26,988 13 26,98 Withholding tax payable 4,883 5,038 3,119 3,63 VAT payable 122,665 115,224 122,665 115,224 Sundry payables 257,844 131,308 96,142 40,60 Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - 24,40 96,142 40,60 PAYE 1,755 3,695 - - 24,40 96,142 40,60 PAYE 1,755 3,695 - - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,987 - 2,9		Unclaimed dividend	•		15,065	15,065
Withholding tax payable 4,883 5,038 3,119 3,63 VAT payable 122,665 115,224 122,665 115,224 Sundry payables 257,844 131,308 96,142 40,60 Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - Pension 2,987 - 2,987 - 2,987 Post employment benefits: N'000		Accruals	6,663	645,796	-	639,531
VAT payable 122,665 115,224 122,665 115,224 Sundry payables 257,844 131,308 96,142 40,60 Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - Pension 2,987 - 2,987 Fension N'000 N'000 N'000 N'000 Post employment benefits: N'000 N'000 N'000 N'000 Employee benefit obligation (Note 25(b) 4,716 5,627 - - Defined contribution pension plan 2,987 - 2,987 - - 2,987 Employees defined benefits asset N'000		• •		26,988	13	26,988
Sundry payables 257,844 131,308 90,142 40,60 Tax penalty charge - 24,409 - 24,400 PAYE 1,755 3,695 - 2,987 Pension 2,987 - 2,987 Post employment benefits: N'000 N'000 N'000 N'000 Employee benefit obligation (Note 25(b) 4,716 5,627 - 2,987 Defined contribution pension plan 2,987 - 2,987 Employees defined benefits asset Defined plan asset: N'000 N'000 N'000 N'000 Balance at the beginning of the year Employees benefits obligations: 2022 2021 2022 2021 Employees benefits obligations: 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 20				5,038		3,639
Tax penalty charge - 24,409 - 24,40 PAYE 1,755 3,695 - - Pension 2,987 - 2,987 645,950 1,066,521 474,066 964,46 Post employment benefits: N'000 N'000 N'000 N'000 Employee benefit obligation (Note 25(b) 4,716 5,627 - Defined contribution pension plan 2,987 - 2,987 Total contribution pension plan 2,987 - 2,987 Employees defined benefits asset N'000		VAT payable	122,665	115,224	122,665	115,224
PAYE 1,755 3,695 - 2,987 -		Sundry payables	257,844	131,308	96,142	40,609
Pension 2,987 - 2,987		Tax penalty charge	-	24,409	-	24,409
N'000 N'00		PAYE	1,755	3,695	-	-
N'000 N'00		Pension		-		-
Employee benefit obligation (Note 25(b) 4,716 5,627 - 2,987 Defined contribution pension plan 2,987 - 2,987 Employees defined benefits asset Defined plan asset: N'000 N'000 N'000 N'000 N'000 Balance at the beginning of the year Benefit paid		_	645,950	1,066,521	474,066	964,463
Employee benefit obligation (Note 25(b) 4,716 5,627	25	Post employment benefits:	N'000	N'000	N'000	N'000
T,703		Employee benefit obligation (Note 25(b)		5,627	-	-
Defined plan asset:				, <u>-</u>	2,987	-
Defined plan asset: N'000 N'000 N'000 N'000		_	7,703	5,627	2,987	-
Balance at the beginning of the year - - - Benefit paid - - - Withdrawal of defined benefit assets - - - Employees benefits obligations: 2022 2021 2022 202 Balance at the beginning of the year 5,627 34,815 - 26,96 Payments during the year (911) (29,188) - (26,960 4,716 5,627 - - Net defined benefits liabilities (4,716) (5,627) - - Share Capital N'000 N'000 N'000 N'000 N'000 1,500,000,000 Ordinary share of N0.50 each 750,000 750,000 750,000 750,000			N'000	N'000	N'000	N'000
Benefit paid		Balance at the beginning of the year	-	=	=	-
Employees benefits obligations: 2022 2021 2022 2022 2023 2024 2025 2			-	=	=	-
N'000 N'00		Withdrawal of defined benefit assets	-	-	-	-
N'000 N'00		_	-	-	-	-
Balance at the beginning of the year 5,627 34,815 - 26,96 Payments during the year (911) (29,188) - (26,960) 4,716 5,627 - - Net defined benefits liabilities (4,716) (5,627) - - Share Capital N'000 N'000 N'000 N'000 N'000 1,500,000,000 Ordinary share of N0.50 each 750,000 750,000 750,000 750,000	25(b)	Employees benefits obligations:	2022	2021	2022	2021
Payments during the year (911) (29,188) - (26,960 4,716				N'000	N'000	N'000
A,716 5,627			5,627	34,815	=	26,960
Net defined benefits liabilities (4,716) (5,627) - - Share Capital N'000 N'000 N'000 N'000 N'000 N'000 N'000 750,000 <th< td=""><td></td><td>Payments during the year</td><td></td><td></td><td>=</td><td>(26,960)</td></th<>		Payments during the year			=	(26,960)
Share Capital N'000		-			-	-
Authorised Share capital N'000 N'000 N'000 N'000 1,500,000,000 Ordinary share of N0.50 each 750,000 750,000 750,000 750,000			(4,716)	(5,627)	-	-
			N'000	N'000	N'000	N'000
Issued and fully paid:		1,500,000,000 Ordinary share of N0.50 each	750,000	750,000	750,000	750,000
· ·		Issued and fully paid:				
722,926,000 ordinary shares of N0.50 each <u>361,463</u> 361,463 361,463 361,46		722,926,000 ordinary shares of N0.50 each	361,463	361,463	361,463	361,463
Revaluation reserve N'000 N'000 N'000 N'000 N'000	27	Revaluation reserve	N'000	N.000	N'000	N'000
Balance at the beginning of the year 4,082,970 4,082,970 4,082,970 4,082,970		Balance at the beginning of the year	4,082,970	4,082,970	4,082,970	4,082,970
Revaluation surplus for the year 2,326,434 - 2,326,434		Revaluation surplus for the year	2,326,434	-	2,326,434	-
Balance at the year end 6,409,404 4,082,970 6,409,404 4,082,97		Balance at the year end	6,409,404	4,082,970	6,409,404	4,082,970
Further details are: N'000 N'000 N'000 N'000	27.1	Further details are:	N,000	N'000	N'000	N'000
Revaluation surplus (Note 15) 2,414,503 - 2,414,503		Revaluation surplus (Note 15)		-		-
Accumulated depreciation eliminated thereon		·	170 424		170 424	
(Note 15) <u>170,424</u> - <u>170,424</u> 2,584,927 2,584,927		(Note 13)		-		·-
• • • • • • • • • • • • • • • • • • • •		Deferred capital cain tay @ 100/				
Deferred capital gain tax @ 10% (258,493) - (258,493) - (258,493) - (258,493)		Deferred Capital gain tax @ 10%		-		· -
		<u>-</u>	۷,۵۲۵,434	<u>-</u>		-
						N'000
			(10,900,512)	(7,086,950)	(10,529,505)	(6,671,155)
Loss for the year 814,688 (3,813,562) 465,159 (3,858,350		Loss for the year	814 688	(3.813.562)	465,159	(3.858.350)
Balance at the year end (10,085,824) (10,900,512) (10,064,346) (10,529,505						



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

		GR	OUP	COMPANY	
		2022	2021	2022	2021
(a)	Non controlling interest	N'000	N'000	И'000	N'000
	Ordinary shares	22,450	22,449	=	=
	Preference shares	32,855	32,855	-	-
	Loss brought forward	(622,035)	(621,553)	=	=
	Profit/(loss) for the year	67,527	(481)	=	=
		(499,203)	(566,730)	-	-

29 Basic earnings per ordinary share

Basic earnings per ordinary share of 40.50k each is calculated on the group's loss after taxation based on the number of shares in issue at the end of the year.

	GROUP		COMPANY	
	2022 N'000	2021 N'000	2022 N'000	2021 N'000
Profit/(loss) for the year attributable to shareholders	814,688	(3,813,562)	465,159	(3,858,350)
Weighted average number of ordinary share in issue	722,926	722,926	722,926	722,926
Basic earnings per share of \(\frac{40.50}{k}\) each (kobo)	113	(528)	64	(534)
Diluted earnings per share (kobo)	113	(528)	64	(534)

30 Related Parties Disclosures

(a) Transactions with related parties

The Company enters into various transactions with its related Companies and with other key management personnel in the normal course of business. The sales to and purchases from related parties are made at normal market price. Details of the significant transactions carried out during the year with the related parties are as follows:

	N'000	N'000	N'000	N'000
Due from related parties (Note 21(e))	1,246,898	1,211	1,792,636	40,362
Due to related parties (Note 24(a)	32,712	38,971	417,227	323,077

(b) The aggregate value of transactions during the year relating to the company's related parties are as follows:

Related party	Relationship	Nature of transactions	Value of goods and serv supplied (by)/to the pa	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			2022	2021
			N'000	И,000
Dynamic Industries Limited	Subsidiary	Transactions in the year relate to both expenses paid and income generated from subsidiary, these have been eliminated on consolidation.	(39,151)	172,525
United Technical and Allied	Subsidiary	Transactions in the year relate to both expenses paid and income generated from subsidiary, these have been eliminated on	(37,131)	172,323
Services		consolidation.	386,714	125,548
Chellarams Retail Limited	Associate	Transactions in the year relate to expenses paid by the company on its behalf.	(432)	(822)
Chellagric Industries Limited	Associate	Transactions in the year relate to expenses paid by the company on its behalf.	811	(21,834)

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

Related party	Relationship Nature of transactions		Value of goods and services supplied (by)/to the party 2022 2021		
			N'000	N'000	
Murli T.	Associate	Charities and donation carried out on behalf of			
Chellarams		the company	(2,768)	(1,567)	
Foundation					
Devyani	Associate	Sales of goods, loans granted, interest charged			
International		and expenses paid on behalf of the associate	(1,640)	(4,390)	
(Nigeria)		company.	(1,010)	(1,370)	
Limited					
Chellco	Associate	Transactions in the year relate to advances,			
Industries		interest due from and expenses paid on behalf			
Limited		of the associate.	(99,790)	(314,115)	
Isolo Power	Associate	Transactions in the year relate to both			
Generator		expenses paid and income generated from the			
Limited		associate company.	(46,141)	156,384	

(c) Transactions with key management personnel

Key management staff are those persons who have authority and responsibility for planning, directing and controlling the activities of the Company.

Key management includes executive and non-executive directors and members of the Executive Management. The compensation paid or payable to key management for employee services is shown below:

(i) Key management personnel

The Key management personnel of the Company include its directors (both executive and non-executive) and other identified key management staff.

Chief Suresh M. Chellaram Managing Director
Mr. Aditya Suresh Chellaram Chief Executive Officer

(ii) 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.

		(GROUP	cc	COMPANY	
(iii)	<u>Directors</u>					
	The aggregate emoluments of the Directors were:	N'000	N'000	N'000	N'000	
	Fees	600	4,600	-	-	
	Other					
	emoluments	=	4,375	-	2,350	
		600	8,975	-	2,350	
					_	
(iv)	Chairman		-	<u>-</u>	-	
		2022	2021	2022	2021	
	Directors earned fees in the following ranges		NUMBER		NUMBER	
	N800,000 and Above	5	5	5	5	



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

(v) Employees

Staff numbers and costs:

The average number of persons employed (excluding Directors) in the Company during the year were as follows:

	N	JMBER	NUA	MBER
Management	21	23	11	13
Senior staff	27	27	14	11
Supervisory/junior staff	211	217	25	33
	259	267	50	57

The aggregate payroll costs of these persons were as follows:

	GROUP		COMPANY		
	2022	2021	2022	2021	
	N'000	N'000	N'000	N'000	
Wages, salaries, allowances and other benefits	274,644	408,994	93,938	126,316	
Pension and social benefits	12,321	16,009	5,585	4,859	
	286,965	425,003	99,523	131,175	

The table below shows the number of employees of the Company (other than Directors) who earned over N100,000 during the year and which fell within the bands stated below:

	NUM	NUMBER		
Less than N1,000,000	130	247	25	51
N1,000,001 - N2,000,000	97	-	-	-
N2,000,001 - N3,000,000	25	-	11	-
N3,000,001 - N4,000,000	6	2	13	2
N4,000,001 - N5,000,000	-	17	-	3
N5,000,001 and above	1	1	1	1
	259	267	50	57

31a) Contingent liabilities

The following guarantees were given;		2022	2021
То	For	N'000	N'000
Access Bank	Chellco Industries Limited	-	156,555
Access Bank	Chellco Industries Limited	-	37,853
Eco Bank Plc Isolo Power Gen. Limited		-	2,163,784
Standard chartered Pl Devyani International Nigeria Limited		-	338,053
United Bank of Africa United Technical and Allied Services Limited		-	47,019
Eco Bank Plc Chellaram Retail Limited		-	1,761

All guarantees were given for the overdraft/term loan to the subsidiaries/associated companies and are in the normal course of the business.

b) Pending litigations

There are several ongoing legal actions against the Company arising out of its normal business operations amounting to N59.4 million (2021: N2.45 billion). The Directors believe that, based on currently available information and advice of counsels, none of the outcomes from such proceedings will have material adverse effect on the financial position of the Company.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 NOTES TO THE FINANCIAL STATEMENTS

32 Going concern

The Company made a profit before taxation of N536.31 million (Group: profit of N1.18 billion) for the year ended 31 March 2022 (2021: Company loss of N3.7 billion, Group loss of N3.6 billion) and as at that date its current liabilities exceeded it current assets by N6.7 billion (Group - N7.1 billion) (2021: company N9.2 billion, Group - N10 billion) and had negative shareholders' funds of N3.3 billion (Group - N3.8 billion) (2021: company N6.1 billion, Group - N7 billion). The profit before tax arouse mainly from write back of impairment no longer required which amounted to N1.41 billion (Group: N1.39 billion).

In addition, the mareva injunction restraining the operations of the Company's bank accounts issued by the court during 2020/2021 financial year remains unlifted.

These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, there is an immediate need to address the impact of the huge accumulated losses in order to return the group to a profitable position. To facilitate this, the following actions have been taken:

- i) Management has taken severe steps in right sizing of personnel, focused on all opportunities and continuos improvement on management efficiency across the group companies;
- ii) Management is focused on only high margin products due to working capital constraint as this will add more value to the Company. Efforts are also being made to let out unutilised office space/warehouse at the head office.
- iii) Procurement of foreign currencies is a major challenge, consequently, the Company has adopted local purchase and importation through its subsidiaries to meet up it sales target
- iv) As a way of mitigating the impact of mareva injunction, the Company now carries out its banking activities through its subsidiary companies.
- v) Management has commenced the process of restructuring some of its debts with some banks during the year. This will avail the Company access to additional funding. As at year end, the Company has completed the process with one bank while documentation in respect of another bank are being perfected.
- vi) Management has negotiated the outstanding loan balances with some banks and some of them have acceded to the Company's request for 50% waiver in full and final settlement of the outstanding balances. Subsequent to the year end, payments of N210 million and N1 billion were made to two banks in fulfilment of the approved concession.
- vii) The Directors have reviewed the Company's projected revenue as well as funding requirements for the twelve month from year end. The budget was prepared using bases and assumptions that are consistent with the current economic reality. Management regularly monitors performance against budget and the Directors believe it reflects a fair and realistic basis for future performance.
- viii) The Directors have also considered the ongoing conflict in Ukraine. The Company does not import any of its products from Russia and Ukraine and therefore the ongoing conflict has no impact on its supply chain.

The financial statements have therefore been prepared on the basis of accounting policies applicable to a going concern. The basis presumes that actions being taken by the Directors as mentioned above will yield positive results and that realisation of assets and settlement of liabilities will occur in the ordinary course of the business.

33 Events after the reporting period

In the opinion of the Directors, there were no significant events after the reporting period that could have material effect on the state of affairs of the group as at 31 March 2022 and on the profit for the year ended on that date, which have not been adequately provided for or disclosed in these financial statements.

34 Comparative figures

Where necessary comparative figures have been adjusted to conform with changes in presentation of the current year in accordance with the International Accounting Standards (IAS 1).





CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES OTHER NATIONAL DISCLOSURE CONSOLIDATED STATEMENT OF VALUE ADDED FOR THE YEAR ENDED 31 MARCH 2022

		GRO	UP			COMF	PANY	
	2022	5.1.5	2021		2022		2021	
	N'000	%	N'000	%	N'000	%	N'000	%
Revenue	9,680,395		4,814,500		3,053,669		1,387,382	
Other income	1,788,441		313,005	_	1,793,960		287,079	
	11,468,836		5,127,505		4,847,629		1,674,461	
Bought in materials and service								
- Imported	(9,499,617)		(6,543,356)		(2,933,344)		(3,748,380)	
- Local	-		-		-		-	
Value absorbed	1,969,219	100	(1,415,851)	(100)	1,914,285	100	(2,073,919)	(100)
Applied as follows:								
To pay employees: Employees' wages, salaries a other benefits	293,136	15	308,871	22	99,523	5	131,051	6
To pay Government: Taxation	273,721	14	231,556	16	71,146	4	119,707	-
To pay providers of capital: Finance costs	1,334,835	68	1,654,671	117	1,210,296	63	1,458,799	70
To provide for replacement of assets and growth: - Depreciation of property, plant and equipment	of	-	203,575	14	68,161	4	74,874	4
- Profit or loss account	-		(3,814,043)	(269)	465,159	24	(3,858,350)	(186)
Non controlling interest	67,527	3	(481)	(0)	-	-	-	-
-	1,969,219	100	(1,415,851)	(100)	1,914,285	100	(2,073,919)	(106)

Value added represents the additional wealth which the Company and its subsidiaries have been able to create by their own and their employees' efforts. This statement shows the allocation of that wealth among all stakeholders and amount retained for the future creation of more wealth.



CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 OTHER NATIONAL DISCLOSURE CONSOLIDATED FIVE-YEAR FINANCIAL SUMMARY

GROUP					
	2022	2021	2020	2019	2018
Statement of financial position	N'000	N'000	N'000	N'000	N'000
Non current assets	7,119,763	4,620,293	5,649,682	6,009,799	6,008,746
Net current (liabilities)/assets	(7,144,399)	(10,020,203)	(7,319,539)	(3,672,684)	(307,184)
Non current liabilities	(3,789,523)	(1,622,899)	(1,538,908)	(1,690,406)	(2,296,025)
Net (liabilities)/ assets	(3,814,160)	(7,022,809)	(3,208,765)	646,709	3,405,537
Capital and reserves					
Share capital	361,463	361,463	361,463	361,463	361,463
Revaluation reserve	6,409,404	4,082,970	4,082,970	4,082,970	4,082,970
Revenue reserve	(10,085,824)	(10,900,512)	(7,086,950)	(3,408,342)	(906,878)
Total equity attributable to	(10,000,021,	(10,700,012)	<u>(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	(0) 100,0 12)	<u>(****)</u>
owners of the Company	(3,314,957)	(6,456,079)	(2,642,516)	1,036,091	3,537,555
Non-controlling interest	(499,203)	(566,730)	(566,249)	(389,382)	(132,018)
Total equity	(3,814,160)	(7,022,809)	(3,208,765)	646,709	3,405,537
Statement of profit or loss					
Turnover	9,680,395	4,814,500	6,815,709	11,249,818	8,732,985
(Loss)/profit before taxation	1,155,936	(3,582,487)	(3,845,247)	(2,728,423)	269,904
Taxation	(273,721)	(231,556)	(84,808)		<u>(69,193)</u>
	(=:=;:=:)	(== : ,===)	(4.7555)	(==, := :)	<u>(01),110)</u>
(Loss)/profit for the year	882,215	(3,814,043)	(3,930,055)	(2,758,827)	200,711
	(47 507)				
Non controlling interest	(67,527)	481	176,867	257,363	135,919
Owners of the parents	814,688	(3,813,562)	(3,753,188)	(2,501,464)	336,630
Per share data (kobo):					
Earnings/(loss) per share	113	(528)	(519)	(346)	245
Earthings/ (1033) per siture		(320)	(3.7)	(5.10)	
Dividend per share	-	-	-	-	-
•					
Net assets per share (kobo)	(528)	(971)	(444)	89	471

CHELLARAMS PLC AND ITS SUBSIDIARY COMPANIES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 OTHER NATIONAL DISCLOSURE FIVE-YEAR FINANCIAL SUMMARY

COMPANY					
	2022	2021	2020	2019	2018
Statement of financial position	N'000	N'000	N'000	N'000	N'000
Non current assets	6,993,843	4,476,043	5,438,816	5,758,163	5,818,081
Net current (liabilities)/assets	(6,672,020)	(9,160,103)	(6,237,566)	(2,375,012)	32,961
Non current liabilities	(3,615,301)	(1,401,012)	(1,427,972)	(1,479,325)	(2,110,260)
Net (liabilities)/assets	(3,293,479)	(6,085,072)	(2,226,722)	1,903,826	3,740,782
Capital and reserves					
Share capital	361,463	361,463	361,463	361,463	361,463
Revaluation reserve	6,409,404	4,082,970	4,082,970	4,082,970	4,082,970
Revenue reserve	(10,064,346)	(10,529,505)	(6,671,155)	(2,540,607)	(703,651)
Total equity	(3,293,479)	(6,085,072)	(2,226,722)	1,903,826	3,740,782
Statement of profit or loss					
Turnover	3,053,669	1,387,382	1,973,991	4,156,673	4,847,173
(Loss)/profit before taxation	536,305	(3,738,643)	(4,193,773)	(1,836,955)	472,909
Taxation	(71,146)	(119,707)	(11,356)		(24,263)
(Loss)/profit for the year	465,159	(3,858,350)	(4,205,129)	(1,836,955)	448,646
Dividend declared	-	-	-	-	-
Per share data (kobo):					
Earnings per share	64.34	(533.71)	(581.68)	(254.10)	62.06
Diluted earnings per share (kobo)	(456)	(842)	(308)	263	517







110/114 Oshodi Apapa Expressway, Isolo. Lagos. Nigeria 0805 509 9000



CONSOLIDATION OF ACCOUNTS FORM

Dear Shareholder

Records with our Registrars and as revealed by the Register of Members, shows that some members have more than one account in their names.

This situation may have arisen as a result of multiple applications made during new issues or as a result of purchases made through the Stock Exchange.

Servicing these accounts is posing significant administrative difficulties as well as incurring otherwise avoidable costs in respect of postage, maintenance, issuance of certificates, etc. These ultimately have an impact on the profit of the Company.

The Nigerian Stock Exchange has decided that efforts be made to consolidate multiple accounts.

Certificates should not be forwarded.

More especially to facilitate the operations of the CSCS.

We ask for your co-operation in this respect.

At the next section of this notice, complete the Consolidation Request Form and mail it to the Registrar,
Greenwich Registrars and Data Solutions Limited, 274, Murtala Muhammed Way, Lagos.

.....Tear off from here......

CONSOLIDATION OF ACCOUNTS FORM

S/N	Name	Address	Units of Shares	Certificate Number	A/C Number	Date Issued
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10						

Shareholder's Signature:	Date:							
--------------------------	-------	--	--	--	--	--	--	--





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Greenwich Registrars & Data Solutions Limited 274, Murtala Muhammed Way Alagomeji, Yaba, Lagos,

PROXY FORM

The Annual General Meeting of Chellarams Pic will be held at ORDINARY BUISNESS VOTES RESOLUTION For Against Chellarams Training School Hall at Plot 110/114, Oshodi - Apapa Expressway, Isolo, Lagos, Nigeria Thursday, November 24, 2022 To receive and consider the Audited Accounts for year ende 31st March, 2021 together with the reports of the Directors, Audit Committee and the Auditors thereon. IWe..... Being a member of Chellarams Plc, hereby appoint To re-elect Chief Suresh M. Chellaram as a Director. or failing him/her, the Chairman of the meeting as my/our proxy to vote for me/us or on my/our behalf at the Annual General Meeting of the Company to be held on November 3. To re-elect Mrs. Angela Morenike Agbe- Davies as a 24, 2022 and at any and every adjournment thereof: To authorise the Directors to fix the remuneration of the Auditors. To elect/re-elect members of the Audit Committee. Special Business: That the Directors' fees for the financial year ended 31st March, 2022 be and as stated in paragraph: and iv, page 73 in the Annual Report. Please indicate an 'X' in the appropriate box 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 Shareholder's signature --A member entitled to attend and vote at the AGM is advised to select from the under listed proposed proxies to attend and vote in their Asiwaju (Dr.) S.K. Onafowokan Chief Suresh M. Chellaram 2 Mr. Aditya S. Chellaram 3. Alhaji Ahmed Abdulkardir Mrs. Morenike Agbe - Davies Mr. Ezekiel M. Fanivi Prince Yomi Ogunsowo Mr. Peter Eyanuku Mr, Emmanuel E. Ebosele NOTE A member (shareholder) who is unable to attend an Annual General Meeting is allowed by law to vote by Proxy. The above proxy form has been prepared to enable you exercise your right to vote if you cannot personally attend. Provision has been made on this form for the Chairman of the Meeting to act as your proxy, but if you wish you may insert in the blank space on the form (marked*) the name of any person, whether a member of the Company or not, who will attend and vote on your behalf instead of the Chairman of the meeting. Please sign the above and post it so as to reach the address shown overleaf not later than 48 hours before the date of the Annual General Meeting. If executed by a corporation, the proxy form should be sealed with the common seal. The proxy must produce the Annual Report sent with the Notice of the Meeting to obtain entrance to the Meeting. Before posting the above card, tear off this part and retain it for admission into the meeting. ADMISSION CARD to the Annual General Meeting of Chellarams Plc which will be held at 1.00 p.m. on November 24, 2022 at Chellarams Training School Hall at Plot 110/114, Oshodi - Apapa Expressway, Isolo, Lagos, Nigeria. Shareholder's Signature Proxy's Signature IMPORTANT: This admission card must be produced by the shareholder or his proxy in order to obtain entrance to the Meeting.



Shareholders and/ or their proxies are requested to sign the admission card before attending the Meeting



b)

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Greenwich Registrars & Data Solutions Limited 274, Murtala Muhammed Way Alagomeji, Yaba, Lagos,

REQUEST FOR E-BONUS FORM

The Registrar Greenwich Registrars and Data Solutions Limited 274, Murtala Muhammed Way Yaba, Lagos

CHELLARAMS PLC REQUEST FOR E-BONUS

I/We hereby request that henceforth, all bonuses due to me/us with respect to my/our shareholding in CHELLARAMS PLC be paid directly to my CSCS/Stockbroker account as stated below:

Account Details: Shareholder Account No.: (Please look on the left hand corner of your certificate for your account number) Name of Shareholder: Address of Shareholder: Investor's Account No: CSCS Account No (CHN): GSM No: Email Address: Yours faithfully Signature: Corporate Shareholders should please affix seal here and state RC No Name: For Joint Shareholders..... Signature: of Shareholder Name: Signature: of Shareholder Name: Signature: of Shareholder Name: Official stamp and authorized signatures of Stockbroker Signatory: 2. Signatory: Seal of Stockbroker



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Greenwich Registrars & Data Solutions Limited 274, Murtala Muhammed Way Alagomeji, Yaba, Lagos,

REQUEST FOR E-DIVIDEND & CHANGE OF ADDRESS FORM

To all Shareholders CHELLARAMS PLC

Dear Shareholders,

Your Board and Management are concerned about the unhealthy state of the unclaimed dividend balance. The Company and Registrars share the burden of ensuring that the balance on the unclaimed dividends is kept well reduced.

To this end, Shareholders with unclaimed dividends are urged to come forward to claim their dividends.

Shareholders are also encouraged to:

- Inform the Registrars promptly of any change of address and to follow up to ensure rectification.
- Have their accounts mandated for e-dividend

To forestall a situation where complaints are made of non-payment, the Registrars will, contemporaneously with remittance to the various banks for the mandated account of Shareholders, forward Advice Slips to such Shareholders.

We do solicit your co-operation in this regard.

COMPANY SECRETARY

Tear off from here	
Date:	
The Registrars	
Greenwich Registrars and Data Solutions Limited	Please state your former address here and
274, Murtala Muhammed Way	the new address (if any) in the space
Yaba, Lagos	provided in the body of this letter
CHELLARAMS PLC	
REQUEST FOR E-DIVIDEND AND CHANGE OF ADDRESS	
Kindly direct my/our Dividend Payment in respect of all my/our shares in the above Company i BANK DETAILS:	into my/our account stated below:
5 (110 E) 110 E	
Name of Bank:	
Branch and Sort Code: Stamp of Bank	
Address of Branch:	
Account Number (Current or Savings)	
Signature of Shareholder	
Bank Authorised Signatory	
Please note my/our change of address as follows:	
	Corporate Shareholders should
Yours faithfully	please affix seal here and state
Signature:	RC No
Name:	
For Joint Shareholders	
Signature:	
Name: of Shareholder	
Signature:	
Name: of Shareholder	





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Greenwich Registrars & Data Solutions Limited 274, Murtala Muhammed Way Alagomeji, Yaba, Lagos,



LIST OF UNCLAIMED DIVIDENDS

	81 ADEKOYA OLADIMEJI	BABATUNDE
1 ANIKADIBIA NWOGBO	82 ADEKOYA OLAYINKA	155 ADEWALE RAFIU KAYODE
2 A M H CONTINUATION LIMITED	83 ADEKUNLE ELIZABETH ABEUN	156 ADEWUMI OLUWOLE OLUFEMI
3 ABAKWAM ONYEKWERE AMBROSE	84 ADEKUNLE JOSEPH AKANBI	157 ADEWUNMI JOSEPH AKINLABI
4 ABANG VICTOR ABANG NEJI	85 ADEKUNLE MR. WILLIAM ADELANI	158 ESTATE OF ADEYEMI FOLORUNSO
5 ABASI TAWALIU MOBOLAJI 6 ABASS SHAKIRAT AJIKE	OLADOSU ESTATE. OF ADEK 86 ADEKUSIBE ADEMUYIWA BODE	ADEKUNLE 159 OSAGIE NOYOZE A.G & ADEYEMI
6 ABASS SHAKIRAT AJIKE 7 ABATAN FRANCIS ADEMOLA	87 ADELAKUN EMMANUEL ILORI	ADEBAYO (ADMORS TO THE ESTATE OF ADE
8 ABAYOMI ELFRIDA APINKE	ESTATE. OF ADELAKUN	160 ADEYEMI ISMAIL OLAYINKA
9 ABAYOMI OLAYINKA OLUDARE	88 ADELE LATEEF ADEGBOYEGA	161 ADEYEMI JUSTINA TAIWO
10 ABDUL ALIYU AYODELE	89 ADELE MUSEDIKU OLUWOLE	162 ADEYEMI MICHAEL ABIODUN
11 ABIJO EMMANUEL OLUSEGUN	90 ADELE RAFIU ADEBOWALE	163 ADEYEMI MICHAEL ADEKOYA
12 ABIODUN EWUSI OMOWUNMI 13 ABIODUN OLADIPO BABATUNDE	91 ADELEGAN MR. ISAAC ADEMOLA 92 ADELEKAN SHODOLAMU	164 ADEYEMI MICHAEL ADEKOYA 165 ADEYEMI TITILOPE AYOTUNDE
14 ABIODUN OLATUNJI OLABISI	93 ADELEKE JOHNSON ADEBAYO	166 ADEYEMO BOLAJOKO ABIKE
15 ABIOLA ADUNNI ADETORO	94 ROSENJE STELLA M. OSENI SUSANA I.	167 ADEYEMO ISAAC ADEPOJU
16 ABIOLA HAMZAT	(ADMORS TO THE ESTATE OF ADE	168 ADEYEMO RASHEED AYINDE
17 ABIOLA YISA	95 "FARIOGUN AUGUSTINA, ADELEYE	169 ADEYEMO ROSALINE FUNMILAYO
18 ABOLADE MR. AKANBI	MICHAEL, & OTHERS (ADMORS TO THE ESTA "	170 ADEYEMO SAMUEL ALANI
19 ABOLADE VICTORIA SULOLA 20 ABOLOMOPE MEMUDU AYINDE	96 ADELEYE JOSHUA ADETUNJI 97 ADELEYE SAMUEL OLUKAYODE	171 ADEYI AKANJI ADEMOLA 172 ADEYINKA SAMUEL ADISA
21 ABOYADE BEATRICE OLABIMPE	98 ADEMOKUN CORNELIA	OLUKAYODE
22 ABRAKASA FREDERICK SUNDAY	OLUFUNMILOLA O O	173 ADIGIO OTARI FRANK
23 ABU MARY ALADI	99 ADEMOLA ABAYOMI IDOWU	174 ADIKIBE IKECHI BERNARD
24 ABUBAKAR HARUNA MUNI	100 ADEMOLA ADEFUYI	175 ADINDU ENYINNE
25 ABUDAH-MOMOH MR. UMORU	101 ADEMOLA AUGUSTINE AREMU	176 ADIO JAMES IWALOYE 177 ADIO SALAMI FOLORUNSO
26 ABULOKWE EMEKA CHRISTOPHER 27 ACHEBE NGOZI CHINWE	102 ADEMOLA OLATUNDE 103 ADEMOLAKE ABIODUN ABIMBOLA	177 ADIO SALAMI FOLORUNSO 178 ADISA OLAYEMI ALAMU
28 ACHILIKE MOSES CHIJI	AUGUSTINE AYODELE	179 ADISA GLATEMI ALAMO 179 ADISA RACHEAL OLUTAYO
29 ADADE OLUKAYODE ADEYINKA	104 ABIMBOLA AUGUSTINE AYODELE	180 NLEBEMUO(DECD) NLEBEMUO
30 ADAMS NURAINI-DEEN	ABIODUN	AUGUSTINE(ADMOR) OGBUONYALU SYLVANUS
31 ADAMS OSASU CLIFFORD	105 ADENAIKE CHRISTOPHER OLUFEMI	181 ADU AUGUSTUS ADESHOLA
32 ADAMS OSAYAWE	106 ADENEKAN GABRIEL OLAJIDE	182 AFIBEBOALA LONGINUS SOLOMON
33 ADASONLA OLAWALE 34 ADASONLA OLU	107 ADENEKAN MUYIBI 108 ADENIRAN ADEBAYO	183 AFINNIH AMUDATU ABOLORE 184 AFOKE FALILATU
35 ADEAGA MICHAEL OLUFOLARIN	109 ADENIRAN JOHN AKANDE	185 AFOLABI ADEREMI NIYI
36 ADEAGA(DECD) ADEAGA	110 ADENIRAN SAMSON AYODELE	186 AFOLABI AMOS BOLANLE (DEC'D)
CHRISTIANAH(ADMOR) OLUWOLE	111 ADENIYI CLEMENTINA OJUOLAPE	187 AFOLABI JOSEPH ODUNTAN
37 ADEAGBO RUFUS ADEWALE	112 ADENIYI IYABODE	188 ESTATE OF AFOLABI MURITALA
38 ADEBAJO JOSEPH 'TOLA 39 ADEBANJO OLUFUNMILADE	113 ADENIYI(DECD) COLE	ABIOLA 189 AFOLALU SOLOMON ADEMOLA
ADEWUNMI	ABIMBOLA(ADMOR) JONATHAN SOREMI 114 ADENIYI ODUNTAN	190 AFOLAYAN MR. JOHNSON ADEBISI
40 OLATUNBOSUN OLUREMILEKUN	115 ADENITI ODENIAN 115 ADENIYI TIMOTHY	191 AFOLAYAN JOSEPH
OMOBOWALE	116 ADENIYIKING MUNIRU ISHOLA	192 AGBAJE DAWODE
41 ADEBAYO AJEWOLE	117 ADENUGA JULIUS ADESANYA	193 AGBEBAKU ABOHI PATRICK
42 ADEBAYO MR. EDWIN FIDIMAIYE	OLAITAN	194 AGBEBIYI FLORENCE OLUREMI
43 ADEBAYO EZEKIEL OLATUNJI 44 ADEBAYO MACAULAY OLU	118 ADENUGA MARGARET OLAYINKA 119 ADEOBA(DECD) ADEOBA MRS.	195 AGBEBIYI HERBERT ADEWOLE 196 AGBEJA FRANCIS OLUSEGUN
45 ADEBAYO OLUKAYODE	119 ADEOBA(DECD) ADEOBA MRS. ADEOLA(ADMOR) ADEYEMI ADEJUWONLO	197 AGBO TOM FAORON
46 ADEBAYO SITU OLADEINDE	120 ADEOGUN CHARLES AYODEJI	198 AGBONAVBARE OGHAGBON STEPHEN
47 ADEBAYO OTUNBA THOMAS BANDELE	121 ADEOGUN MADAM. M.S.	199 AGBONKHESE MONDAY
48 ADEBISI RAIMI	122 ADEOSUN BABAFEMI ADEBUNMI	200 AGBOOLA OLUYOMBO AYODELE
49 ADEBIYI MICHAEL ADENIJI	123 ADEOSUN BABATUNDE ADEREMI	OLUBUKANLA
50 ADEBOGUN JOSHUA ADEYINKA 51 ADEBOGUN SAMUEL ABIODUN	124 ADEOYE ADEDEJI DAVID 125 ADEOYE OYELOWO	201 AGHALU COMFORT OFOEGBU 202 AGHALU CYPRIAN OGIDIKA OFOEGBU
52 ADEBOLA MRS. OLUREMI MONISOLA	126 ADEPOJU JOHN ADEKUNLE	203 AGIP (NIGERIA) STAFF CO-OPERATIVE
53 ADEBOYE MORONFOLU	127 ADERELE RENI AYOOLA	THRIFT & CREDIT SOCI THRIFT & CREDIT SOCI
54 ADEBUSOYE JULIUS ADEDIRAN	128 ADEREMI ADEWALE BOLA	204 AGOKOM FINANCE LIMITED
55 ADEDAMOLA ADESOLA	129 ADERETI OLALEKAN OLAYIOYE	205 AGOKOM FINANCE LTD
56 ADEDAMOLA AJANI	130 ADEROBA DAMILOLA ABISADE	206 AGOMO FORTUNE OGECHI
57 ADEDAMOLA BOLARINWA 58 ADEDEJI JOHNSON OLUWOLE	131 ADESANYA EMANUEL FAKUNLE 132 ADESANYA JIMO OLANREWAJU	CHUKWUEMEKA 207 AGORO IDOWU OLAYIMIKA ESTATE.
59 ADEDEJI NURUDEEN MOFOLORUNSO	ESTATE. OF ADESANYA	OF AGORO
60 ADEDIRAN MICHAEL	133 ESTATE OF ADESANYA MUYIBI	208 AGORO KOLA
61 ESTATE OF ADEDIWIN ZAKA	ADEYEMI	209 AGORO MASHOOD
ONAADEPO	134 ADESANYA SAMUEL BABATUNDE	210 AGORO MUSENDIQ EKUNDAYO
62 ADEEKO ADENIYI 63 ADEFOWORA ZACHARIAH IFEDAYO	135 ADESEGUN EKUNDAYO BABATUNDE DEC'D	211 AGORO OLANREWAJU 212 AGORO OLATUNJI IDOWU
64 ADEFUGABI ABOLAJI	136 ADESIGBIN G ADEBISI	213 AGUBATA BENSON CHUKWUGEKWU
65 ADEGBITE COMFORT FEHINTOLA	137 ADESINA AMOS OLUWOLE	214 AGUDOSI BENEDICT SUNDAY
66 "ADEGBITE OYEWALE. B.REV. &	138 ADESINA ARAMIDE OMOLARA	CHUKWUKELUE
ADEBAYO TAIWO.O, & OTHERS (ADMORS TO THE	139 ADESINA EMMANUEL	215 AGUELE DICK
ESTA "	140 ADESITE ABIODUN OLUSOLA	216 AGUIYI DONATUS IDEA
67 ADEGBORE ADIO 68 ADEGBORE OLATOKUNBO	141 ADESITE ADETUNJI 142 ADESIYAN MOSES ADELEKE	217 AGUIYI TERESA OKWUCHI 218 AGWUH MR. MARCELLUS
69 ADEGBOYE YAYA ADEDOTUN	143 ADESOKUN BRIDGET OREMEYI	NWACHUKWU
70 ADEGBOYEGA GABRIEL ADESHINA	144 ADESOKUN PHILIP OLUKAYODE	219 AHAIWE HARRY OGBONNA
71 ADEGOKE OLAWEPO LATIFU	145 OGUNADE SIGISMUND ADESOYE	220 AHMED ABUDU KARIMU
72 ADEGUNLE CAROLINE OLUFUNMIKE	146 ADESUYI JOSEPHINE OSEYEMI	221 AHMED AMINU ISHOLA
73 ADEISA MOSES BAMIDELE 74 ADEKAHUNSI JACOB TAIWO	147 ADETANA OYENIYI 148 ADETIBA MUYIWA	222 AIGBE EDWARD IKHAFA 223 AIGBOKHAEVBO PETER AKHAGBENI
74 ADEKAHUNSI JACOB TAIWO 75 ADEKOLA MICHAEL ADEYEBA	148 ADETIBA MUYIWA 149 ADETONA ABAYOMI MOSUNMOLA	223 AIGBOKHAEVBO PETER AKHAGBENI 224 AIMIUWU OSEMEGIE EFE IROGHAMA
76 ADEKOYA(DECD) IYABODE	150 ADETULA OLUFUNMILAYO	225 AINA JONATHAN KOLAWOLE
VICTORIA(ADMOR) ADEKUNLE OLATUNJI	OLUBUKUNOLA	ADEBOWALE
77 ADEKOYA ADEWALE	151 ADETUNJI IYABODE OLUWATOYIN	226 AINA MOSES ADETAYO
78 ADEKOYA AYODELE	152 ADETUNJI OYELERE	227 AIRHUNMWUNDE STEPHEN
79 ADEKOYA AYODELE 80 ADEKOYA MATTHEW KAYODE	153 ADETUYIBI ADEDOYIN AYODELE 154 ADEWALE CORNELIUS ADEOYE	OSARENREN 228 AISHIDA OLABAMIBO SAMUEL
The Little Harman Harman		onon.inibo oriniold



229	AISHIDA OLUSHOLA OLAIDE	309	AKINOLA MR. MURAINA AYINDE	383	AMAZU AMECHI
230	AISIDA CHRISTIANAH OLUFOLAKE	310	AKINOLA AJIBOLA & BANJOKO	384	AMAZU NKECHI ADELINE
231	AIYEGBUSI MRS. ESTHER EBUN		(ESTATE OF AKINOLA SOLOMON	385	AMINU DAN
232	AIYEGORO FLORENCE OLA	311	AKINSANYA MARCILLINA MODUPE	386	AMOLOJA MOSUNMOLA OLUFUNKE
233	AIYEGORO(DECD) AIYEGORO	312	AKINSIWAJU EMMANUEL	387	"ESTATE OF AMOO RAIMI ODUNOYE, "
	CE(ADMOR) SOLOMON	313	AKINSULERE SYLVESTER OYINBO	388	ANACHEBE WALTER ANUKAENYI
234	AIYEKU STEPHEN ABIODUN	314	AKINSULIRE OLUYEMI A.	NWANKV	VO
235	AIYEOLA FLORENCE GBEMINIYI	315	"AKINTERINWA, OLUMIDE &	389	ANAKO MATTHIAS NWEKE
236	AIYEOLA SOLOMON ADEBAYO	OLUBUSO	LA (ADMORS TO THE ESTATE OF	390	ANASANWO(DECD) ADELEYE
237	AIYEOLA SOLOMON	AKINTERI	n ·	ADEYEM	I(ADMOR) SALIU ADEYEMI
238	AJAH AMOS	316	AKINTUJOYE MRS. PAULINA FUNSO	391	ANEKWE SUSANNA NNENNA
239	AJAO AYOADE ADIGUN	317	AKINTUJOYE MR. TITUS OLABANDELE	392	ANENE EMMANUEL NWEKE
240	AJAO MRS. FLORENCE ADUKE	318	AKINYANJU PETER AKINOLA	393	ANENE HOPE NWOGO
241	AJAYI AMUSA OWOLABI	319	AKINYELE ALEXANDER OPEYEMI	394	ANETEKHAI MICHAEL ADOKHOMHE
242	AJAYI DOCTOR DANIEL OLUWOLE	320	AKINYELE MRS. ELIZABETH	395	ANI MARK
SOLAKU		MOJOYIN		396	ANIEMENA REGINA UCHENA
	AJAYI FEHINTOLA OLUKEMI		AKINYEMI ARTHUR OLUFEMI	397	
243		321			ANIENWELU CAROLINE CHIELONE
244	AJAYI GODWIN OLUSEGUN	322	AKINYEMI MOBOLAJI AYODELE	398	ANIENWELU IBE ERNEST AMENWELU
KOLAWO		323	AKITOYE OLUFEMI AKITOYE DEC'D	399	ANIFOWOSE MEMUNOTU ANIKE
245	AJAYI IZEHUAN TITILAYO	324	AKIYODE NOBLE OLAOLUWA	400	ANOLUE ALFRED CHUKWUDUM
246	AJAYI JACOB OLADIPO	325	AKOMA MR. CHIBUIKE OGBONNA	401	ANWADIKE ALBERT NWABUNO
247	AJAYI JOSIAH OLAJIDE	326	AKPAN EME ETIM	402	ANYADKU NGOZI CHINWE
248	AJAYI JULIET IHINOSE	327	AKPAN KOKOETE EKEREKE	403	ANYANETOH ALICE CHINEMENWA
249	ESTATE OF AJAYI MABEL SUBUSOLA	328	AKPAN OKON PETER	404	ANYANWU EMMANUEL
250	AJAYI MODUPE-OLUWA	329	AKPAN SUNDAY UDO	CHUKWU	JNONYEREM
251	AJAYI(DECD) ADARA MRS	330	AKPAN UFOT JACOB	405	ANYIGBO CLETUS IKECHUKWU
MODUPE	(ADMOR) MUSHAFAU OLUKAYODE	331	AKPODETA DANIEL BUKADATA	406	APARA TUNDE
252	AJAYI ONAOLAPO ALAMUN	OVADJE		407	APATIRA RASHEED BABATUNDE
253	AJAYI SAMUEL ADE	332	AKPOGBIYERI UNOHO GEORGE	408	ARABA ADEKUNLE BABATUNDE
254	AJAYI-OBE EKUNDAYO	333	ALA MOHAMMED	409	ARAWOLE JOSIAH BABATUNDE
255	AJEDITI JOSEPH AKINKUGBE	334	ALABI JOYCE OLABISI	410	ARIMORO ADEBOWALE
256		335		411	ARIMORO ADEGBEMI
	AJEGUNMA ELIZABETH TITILAYO		ALADE BOLANLE		
257	AJEMBA GODFREY CHUKWUNWIKE	336	ALADE ELLIOT ADEDEJI	412	"ARIMORO ADEWALE B., ARIMORO
258	AJIBOLA ADETUNJI ADEGOKE	337	ALADE GABRIEL ADEBAYO		LE C. & OTHERS (ADMORS TO THE E "
259	AJIBOYE BAMIDELE	338	ALADE DR. RAPHAEL BOLANLE	413	ARIMORO MICHAEL
260	AJIDE ADEMOLA	339	ALADE THEOPHILUS BABATUNDE	414	ARIMORO TINUADE
261	AJIDE YAKUBU	340	ADESOLA THOMPSON OLABAMIJI	415	ARINZE CYRIAN UGHELU
262	AJIJEDIDUN JOHNSON ADEDIRAN	341	ALAFIA HASSAN OLAYIWOLA	416	ARINZE EMMANUEL CHUKUNONYE
263	AJOKU LONGINUS	342	ALALADE ADEBISI	417	ARINZE JOSEPH ARINZE
264	AJOSE ABDUL KAREEM	343	ALALE STELLA BOLANLE	418	ARO CLEMENT OLUFEMI
265	AJUMOBI(DECD) AJUMOBI	344	ALAO(DECD) ALAO COMFORT(ADMOR)	419	ESTATE OF ARO JOHN OYEDELE
GRACE(A	ADMOR) JOSÈPH OĹU	ABIODUN		420	AROGUNDADE JIMOH ADEBOYE
266	AJUMOBI OLUMAYOWA OLUKOREDE	345	ALAPAFUJA AKANNI	(DEC'D)	
267	AJUMOBI-OBE MICHAEL OLAYINKA	346	ALATISHE MORUFU TAIWO	421	AROWORA OLUWATOYIN TAIWO
268	AJUWAPE PAUL OMOTUNDE	347	ALATISHE TIMOTHY AJANI	422	AROWOSAFE JIMO ADEBOYE
269	AKABIKE FRANCIS ANAZODO	348	ALAYANDE JANET FEYISARA	423	ARUBUOLA JOSHUA
270	AKABIKE LAWRENCE CHUDI	349	ALAYANDE MANAGEMENT SERVICES	424	ASAGBA TAJIRINERE ANTHONY
271	AKADIRI ADAMO	LIMITED	ALATANDE MANAGEMENT SERVICES	425	ASALU AKINTUNDE
			ALETE CTEDITEN INDONT		
272	AKANDE JIMOH OLADIPO	350	ALLIA SISLIA SUPO	426	ASAOLU ISAAC AYOOLA
273	AKANDE MUEEZ ADEGBOYEGO	351	ALI LASISI LASUPO	427	ASHAYE MICHAEL ABIODUN
274	AKANDE SOLOMON OJETUNDE	352	ALIBOR EMMANUEL ONYEOWERRE	428	ASIEGBUNAM CLEMENTINE (ADMORS
275	AKAROLO WOLU ANTHONY	353	ALILE CLEMENT IMUENTINYAN		STATE OF ASIEGBUNAM CHRIST
276	AKEJU JOHNSON OJO	354	ALIOTUN MORUFU	429	ASIKA STELLA TALATU
277	AKHIGBE EMMANUEL UAKHEMEN	355	ALIU OLAREWAJU	430	ASUNI NIMOTA ADETOUN
278	AKHIGBE JOSEPHINE	356	ALIYU MOHAMMED	431	ASUNI NIMOTA ADETOUN
	TEMISAN	357	ALLAGOA MICHAEL VICTOR OKE	432	ASUNI NIMOTA ADETOUN
279	AKI AKI EYO	358	ALLEN FEMI ABAYOMI	433	ATAKELE ATARO BENJAMIN
280	AKIGBOGUN OLAKUNLE	359	ALLEN FEMI ABAYOMI	434	ATANDA ADETUNJI
OLATOK	UNBO	360	ALLI BINTU ADEOLA	435	ATILADE CECILIA OLUFUNMILAYO
281	AKILO JULIANA & AKILO UCHENNA	361	ALLI BRAIMOH MUSTAFA	436	ATILADE DAVID ADEAGBO
(ADMOR	S TO THE ESTATE OF AKILO	362	"ALLI RISIKAT A., ALLI AKEEM A. &	437	ATITEBI RASHIDI OLAYIWOLA
282	AKINABI SAMUEL ADEBAYO	OTHERS (ADMORS TO THE ESTATE "	438	ATOKI FREDERICK OLYMPUS
283	AKINBOLA BENEDICT AKINTAYO	363	ALLI-AWE ABDUL RAUFU	ADEBUSI	
284	AKINBOLAJI JOEL	364	ALLINSON ISHOLA	439	ATULOBI DANIEL ULONWAM
285	AKINDE NELSON	365	ALLINSON IYOWUN	440	AUDU SULE
286	AKINDE OLADAPO	366	ALLINSON DR. OLUKAYODE	441	AVIELELE IRENE NWANDO
287	AKINDE OLUDOTUN	367	"ALLI JUMOKE ADEWUSI T (ADMORS),	442	AWE MOSES OLADIPO
288	AKINDELE ADEBISI OLUMIDE (DEC'D)	"	TEEL TOMORE TIDE WOOL I (TID MORS),	443	AWODEIN MRS. MABEL OLUWATOLA
289	AKINFOLARIN SARATA APEKE	368	ALLWELL-BROWN HELEN	444	AWODEIN MRS. MABEE OLG WATGLA AWODEIN(DECD) AWODEIN
290	AKINGBADE EMMANUEL OLAKANMI	MARGUE			ADMOR) SOLOMON AJIBADE
				,	,
291	AKINGBADE JONATHAN OLUSANJO	369	ALLWELL-BROWN SENIBO	445	AWODIPE MOSUNMOLA ADERINOLA
292	AKIN-JOHNSON HENRY ISHOLA	370	ALUKO OLOWOFOYEKU	446	AWOFISAYO DAVID OLU
293	AKINKUNLE AKINTUNJI	371	ALUKO SAMUEL ADEDEJI	447	AWOFISAYO MATTHEW ADEBOYE
294	AKINKUNMI AFOLABI	372	AMADI BARTHOLOMEW	448	"ESTATE OF AWOJOODU PAMELA
295	AKINKUNMI GABRIEL SOJI	373	AMADI NKECHI O	MAY, "	
296	AKINKUNMI OLATUNJI	374	AMAECHI GEOFFREY CHINEDUM	449	AWOLEYE MICHAEL OLUKAYODE
297	AKINKUNMI ZEMIYU BABATUNDE	EGWU		450	AWOLIYI MULIKAT ADEOLA
298	AKINLADE REGINAH FUNSO	375	AMAEFULA HELEN IFEOMA MRS AND	451	AWOLUSI JOSEPH JIMOH
299	AKINLEYE AKINWALE	AMAEFUL	A CHINEDU WALTER (ADMORS TO THE	452	AWORINDE EZEKIEL EMIOLA LADIPO
300	AKINLEYE AMOS OYELEKAN	ESTATE	•	453	AWOSANMI(DECD) AWOSANMI
301		376	AMAKOM EDWARD UDENKA	JANET(A	DMOR) FAGBEMI
302	AKINLEYE EMANUEL AKINTUNDE		AMALU ROSALINE UKAMAKA	454	"AWOSANMI, OLALERE & OLADITI
		377	AMALU KOSALINE UKAMAKA		
	AKINLEYE JOHN OMOTOSO OMOTAYO				
303	AKINLEYE JOHN OMOTOSO OMOTAYO AKINMU MOHAMMED	378	AMANA EDET JAMES	(ADMOR	S TO THE ESTATE OF AWOSANMI O "
303 304	AKINLEYE JOHN OMOTOSO OMOTAYO AKINMU MOHAMMED AKINMULERO BABATUNDE	378 379	AMANA EDET JAMES ADEFOLAKE DUROJAIYE& AMAO	(ADMOR: 455	S TO THE ESTATE OF AWOSANMI O " AWOSIKA CHRISTOPHER FOLA
303 304 305	AKINLEYE JOHN OMOTOSO OMOTAYO AKINMU MOHAMMED AKINMULERO BABATUNDE AKINMULERO OMONIKE AJOKE	378 379 ORIYOMI	AMANA EDET JAMES ADEFOLAKE DUROJAIYE& AMAO (ADMORS TO THE ESTATE OF AMAO J	(ADMOR) 455 456	S TO THE ESTATE OF AWOSANMI O " AWOSIKA CHRISTOPHER FOLA AWOTOLA ANTHONY TOKUNBOH
303 304 305 306	AKINLEYE JOHN OMOTOSO OMOTAYO AKINMU MOHAMMED AKINMULERO BABATUNDE AKINMULERO OMONIKE AJOKE AKINMUSIRE SAMUEL ADEYEMI	378 379 ORIYOMI 380	AMANA EDET JAMES ADEFOLAKE DUROJAIYE& AMAO (ADMORS TO THE ESTATE OF AMAO J AMAONYE PAUL UMEH	(ADMOR: 455 456 457	S TO THE ESTATE OF AWOSANMI O " AWOSIKA CHRISTOPHER FOLA AWOTOLA ANTHONY TOKUNBOH AWOYEMI MOSES OLATAYO
303 304 305	AKINLEYE JOHN OMOTOSO OMOTAYO AKINMU MOHAMMED AKINMULERO BABATUNDE AKINMULERO OMONIKE AJOKE	378 379 ORIYOMI	AMANA EDET JAMES ADEFOLAKE DUROJAIYE& AMAO (ADMORS TO THE ESTATE OF AMAO J	(ADMOR) 455 456	S TO THE ESTATE OF AWOSANMI O " AWOSIKA CHRISTOPHER FOLA AWOTOLA ANTHONY TOKUNBOH



460	AYAN MODUPE OMOLARA	539	BENEBO TARI	618	DAVID FLORENCE ADEYOLA
461	AYAN OLUREMI ABIMBOLA	540	BENEBO TARI EBENE TAMUNOSIKI	619	DAWODU RAMULAT MOJISOLA
462	AYANFALU OLAOMOTOMI AYANFALU OLUYADE ADEBOLA	541	BENSON MORIATU ADUKE BENSON SOLOMON	620	DEDEWO FOLUKE ADERIKE
463 464	AYANFALU OLU YADE ADEBULA AYENI FOLARANMI OLUWAGBEMIGA	542 543	BIOSHOGUN MORILIAT ADESOLA	621 622	DEGUN ADEDOTUN ADEDEJI KAYODE DIKE CATHERINE NNENNA
465	AYODEJI THOMPSON AGBOOLA	544	BISHI ABUBAKAR OLATUNJI	623	DIKE CATHERINE NINENNA DIKE JULIUS IBE
466	AYOOLA AGNES ADEBIMPE	545	BISI AYODELE ADEKUNLE	624	"DIKEOCHA ALICE, DIKEOCHA
467	AYOOLA ISAIAH AKANNI	546	BISI OLUBUKUNOLA OMOLEWA		N, & OTHERS (ADMORS TO THE EST "
468	AZETA(DECD) AZETA LUCY(ADMOR)	547	BISONG MBUA BENJAMIN	625	DIM DANIEL CHIGOZIE
	WERHIBHOR	548	BOB-MANUEL IBOROMA-LIMEJUICE	626	DIM SUSSANA CHIKODINAKA
469	AZUBUIKE GODWIN MADUKA	549	BEN MR. INEIBIERE ENENIMIBO-OFORI	627	DIRI IWARIMIE H. (ADMORS TO THE
470	ADARIGHOFUA STEPHEN	550	BODUNRIN JULIUS ADISA	ESTATE O	F DIRI HEZEKIAH JOH
471	AYINLA SULAIMON ADEWOLE	551	BOLADE JAMES OLUSHOLA	628	"ESTATE OF DISU SALAU, ADISA "
472	ADESITE ADETUNJI	552	BOLAJI OLAYIWOLA	629	DIYAN NAPOLEON AJANI
473	AWOFISAYO (ADMOR) DAVID	553	BOLARINWA GANIYU	630	DOCEMO VICTORIA MODUPEOLA
OLUGBI		554	BOYO SAMUEL PIGIN	DEC'D	DOMEDEW FARALAL ADA
474	AGBEDE (ADMOR) WAKILAT A.	555	BRAIDE ETHELBERT OYORI	631	DOHERTY FATALALABI
475 OLUGBI	AWOFISAYO (ADMOR) DAVID	556 557	BRAIMAH BOONYAMIN OLATOKUNBO BRAIMOH ALIMI	632 633	DOHERTY NYDAYAT MODUPE DOSUMU GRACE OYEDOTUN
476	ABRAHAM REBECCA (ADMOR)	558	ESTATE OF BUHARI AIREKHONIEN	634	DUKE CHARLES EYO
477	AZEWUIHE AUGUSTINA	559	BUKATA JOHN GESIMISI	635	DURU KENNETH (ADMORS TO THE
478	ADEMOLA (ADMOR) ALABA	560	BUKOYE JIMOH OLAYEMI		F DURU MICHAEL UMEL
479	ADEYEMI (ADMOR) OLUREMI IBIYEMI	561	BUNIDO(DECD) BABUNDO MRS.	636	DURU NWADA DURU
480	ABRAHAM REBECCA (ADMOR)	THERESA	(ADMOR) MICHÁEL ANIEMEKE	637	DURUIHEOMA ERIC IFEANYICHUKWU
481	ADEMOLA OYE NIG ENTERPRISES	562	BALI TAIWO	638	DAVID TAMUNOKURO
482	ADETIMEHIN OLU	563	CAPE ENTERPRISES LIMITED	639	EBIGWEI STELLA OKWUI
483	AKOMAS UGOCHUKWU GABRIEL	564	CECILADE LIMITED	640	EBIO ETIM HANSON
484	AWE BEATRICE OLASIBO	565	CENTRAL HOLDINGS LIMITED	641	EBUZOME(DECD) EBUZOEME
485	ABOYADE ADMOR OLABIMPE	566	CENTRE-POINT INVESTMENTS		CA(ADMOR) THERESA
486	ABOYADE ADMOR OLABIMPE	LIMITED	CHAMAZ DIRECTMENTO LED	642	ECHEONU SYLVESTER AKAHELEM
487	AKINTAYO OLAMIDE	567	CHAMAZ INVESTMENTS LTD	643	ECHEZOMA ROSALINE AZUKA
488 489	BABALOLA OYEDAPO OLUGBEMIGA BABANUMI FEHINTOLA OLUREMI	568 569	CHAMI MARWAN BARAKAT CHARLES MR. WILL IMEH	644 645	EDEWOR SAM EDIANG ARCHIBONG UMOH
490	BABARINDE PETER OLAYIWOLA	570	CHIDOZIE JAMES	646	EDU RASAKI AMOO EDU
491	BABARINSA YETUNDE	571	CHIKWE SAMUEL JIM CHIMEZIE	647	EFANGA ENO PAUL (ADMORS TO THE
492	BABAYEMI(DECD) BABAYEMI	572	CHIKWERE BENNETT AMAECHI		F EFANGA PAUL ETIM
	DMOR) SIMEON OYEWOLE	573	CHINKATA IROHA MOSES	648	EFFANGA EDEM
493	BADAMOSI ABDULLASISI	574	CHINWUBA MICHAEL OKAFOR	649	ESTATE OF EGBUAWA RAPHAEL
494	BADAMOSI DOKUN	575	CHIOKE ALEXANDER ENE	OHAJAEK	
495	BADAMOSI LAMIDI ALAO	576	CHIONUMA KINGSLEY CHINEDUM	650	EGIEBOR DANIEL EHIGIATOR
496	BADEJO ADEBOYE	577	CHIONUMA ONYEKACHI	651	EGWUH DARA ONYIA
497	BADEJO GABRIEL AFUWAPE	578	CHIONUMA ONYEMAUWA NWAEKPE	652	EGWUH UZOAMAKA ONYIA
OLUKAY		579	CHUKU IHEANACHO	653	EJAH SUNDAY
498	BADEJO OLUGBOYEGA	580	CHUKUIGWE SMYLES YAZINUM	654	EJEH BENNETT CHINEDU
499	BADEKALE MURITALA AKANJI	581	CHUKWU AUGUSTINE	655	EJEMBI USMAN SULE
500	BADEMOSI EDITH TAIWO	582	CHUKWUDE PATRICK NDUBAKU	656	EJIDIKE ALEXANDER ARINZECHUKWU
501 502	BADEYAN RICHARD OLUREMI	583 584	CHUKWUNEKE EDWIN	657 658	EJIKE OKONKWO
503	BADMOS HAMZAT ADEYEMI BAIYEWU AYOOLA OLAYIMIKA	AGUNNA'	CHUKWUOCHA EMMANUEL	659	EJIKE SUNDAY NATHANIEL OKONKWO EJIOFOR EMEKA FRANK
504	BAJELA GRACE ATINUKE	585	ESTATE OF CHUKWURAH ALFRED	660	EJIOFOR PITA NWABUEZE OKEKE
505	BAKARE ADEDEJI	ACHIKE	ESTATE OF CHORWORNITAETRED	661	EJIOGU AUGUSTINE SUNDAY
506	BAKARE BRAIMOH OLALEMI	586	CITY-CODE TRUST LIMITED	662	EJIRI NICHOLAS
507	ATANDA FLORENCE ADEPERO	587	CLAYFERGUSON LIMITED	663	EKA NSE JAMES
508	BAKARE MUTIATU	588	COKER ANTHONY AYORINDE	664	EKARIKA ITTAK BOB
509	BAKARE MUTIATU	589	COKER AYORINDE	665	EKELE-DIRI-CHUKU CHIDI EBERE
510	ESTATE OF BAKARE SUNMOLA AYINDE	590	COKER DEC D(DECD) AIYEPOLA	OBIOHA	
511	BAKARE TITILOLA		DMOR) SAMUEL OLATUNDE	666	EKOKEME FAMOUS
512	BAKI MOHAMMED SADA LADAN	591	"ESTATE OF COKER SOTINOYE	667	EKOP CHARLES ISAAC
513	BAKRE OLAYINKA	ADEKAN!		668	EKPO DANIEL
514 515	BALOGUN ABAYOMI BOLA BALOGUN MR. ABDUL GANIU	592 593	COKER THOMAS AKINTUNDE	669 670	EKPO EFIONG ASUQUO EKPOZA IGNATIUS LOYOLA
516	"BALOGUN OLUKAYODE ANTHONY,	593 594	COKER THOMAS BABATUNDE COLE FREDRICK GEORGWS	671	EKUERE UFOT TAYLOR
	IN ABIODUN & OTHERS (ADMORS TO THE	ADEKUNI		672	EKWUNIFE NELSON SUNDAY
ESTAT "	TO THE OTHER OF THE OTHER OF THE	595	CSL STOCKBROKERS LIMITED		NEDU ESTATE. OF EKWUNIF
517	BALOGUN BINTU OLAIDE	596	CYRIL OKPOLU	673	ELEGBEDE KUDIRAT OLUDARE
518	BALOGUN GANIU OLUBODUN	597	CYRIACUS DURUEBRUO AGUBATA	674	ELEGBEDE SANNI ATANDA
519	BALOGUN MOSIUDI AJISAFE	598	GODWIN FRANKLIN WIGGLE	675	ELUI VINCENT
520	BALOGUN RUTH OMOYENI	599	DADA AMOS OLUFEMI	676	EL-YAKUBU IBRAHIM
521	BALOGUN SUBEDAT ADUNNI	600	DADA BAMIDELE FOLORUNSO	677	EMA ENO ASUQUO
522	BAMGBALA SANUSI ALADE	601	DADA SEGUN	678	EMEDO GODWIN CHUKA
523	BAMGBOSE COMFORT OLUTOYIN	602	DADA SOLOMON OLUWAFEMI	679	EMEGHARA FESTUS UZOMA
524 DIM (DO)	"BAMGBOYE, EMMANUEL K.&	603	DADA VERONICA YETUNDE	680	EMEZUE CHRISTIAN UKACHUKWU
BAMGB	A G. (ADMORS TO THE ESTATE OF	604 605	DAEREGO OGONO SIKIBO DAHUNSI BABATUNDE ABRAHAM	681 682	EMIABATA KEHINDE LAWAL EMIOLA BILIKISU BOLANLE
525	BAMMEKE MR. JOSIAH IDOWU	606	DAHUNSI JOSEPH AYOBAMI	683	ENEBONG ASUQUO ASIBONG
525 526	BANDELE-FATUROTI TUNDE.	607	DAIRO CLEMENT OGUNSOLA	684	ENEJI SOLOMON PAUL
527	BANJOH SESBY	608	DAIRO CLEMENT OGUNSOLA DAIRO FATAI OLANREWAJU	685	ENEMMUO UCHECHUKWU RAPHAEL
528	BANJOKO OLADIPUPO ABIODUN	609	DAIRO FLORENCE ADEYORIJU	686	ENEMOUH MATTHIAS
529	BANKOLE JACOB TAIWO	610	DAIRO MICHAEL OYEWOLE	687	ENIAFE MUSHAFAU AYINLA
530	BANKOLE PAUL ADEBAYO	611	DAKA ERASMUS A. BOB	688	ENIFENI AFOLABI EJIRE
531	BASHARI KAMALU	612	DALLY GANIYU	689	ENILOLOBO VICTOR ADETUNJI
532	BASSEY EZUKWA OMORONYIA	613	DANOR ALBERT ODU	690	ENILOLOBO VICTOR
533	BASUO BENJAMIN A.	614	DANSO SYLVESTER KOBINA EGYIR	691	ENUMAH AMAIFOBU MADUKOBU
534	BASUO BENJAMIN ALPHAEUS	615	DARAMOLA OLUFUNMILAYO	692	ENUMAH MICHAEL OSITADINMA
535	BECKLEY MOSES BIODUN OLUREMI	BOLADAI		693	ENUMAH OSITA ENUMAH
536	BELLO NOJIM ADISA	616	DASILVA SALLUST ELIAS ESTATE. OF	694	ERHABOR JOSEPH ABOYI
537	BELLO TIJANI ADELAJA	DASILVA 617	DATUBO-BROWN DIFINI DATUBO	695 696	ERUBA REGINALD AKARAGUGO
538	BENDY BENDY ITA	01/	DVI ODO-DVO MIA DILIMI DVI ORO	070	ESAN TIMOTHY ADEBISI





697 ESIEKE MODUPE	773 FATUNMBI OLUSOLABOMI KOKUMO	843 IDRIS LATEEF
698 ESUBIYI(DECD) AJAYI	774 FATUROTI BANDELE	844 IDRIS SHEHU
BENNET(ADMOR) TALABI	775 FAWOLE GLADYS ARINADE	845 IDUKPAYE ARUNO JIMOH ESTATE. OF
699 ESUOLA OLAWUWO	776 FAYANJU ANGELA YEBODE	IDUKPAYE
700 ETA OBEN NEJI	777 FAYANMIRA(DECD) FAYANMIRA MRS.	846 IDUNDUN FELIX AJUKUTEWORITSEWA
701 ETIKERENTSE GODFREY 702 ETIM EFIONG EKPENYONG	HELEN O.(ADMOR) RUFUS ADEBAYO 778 FAYEMI DUROJAIYE OLUSEGUN	847 IFEBUEME ELIZABETH NNEKA 848 IFERI OTOH IFERI
702 ETIM EFIONG EKPENYONG 703 ETOLUE GEOFFREY CHUKWUEMEKA	779 FAYEMI DURUJATYE OLUSEGUN 779 FAYIGA TAIWO OLUFEMI SAMUEL	849 IGBINOVIA AIYUDUBIA
704 ETTA MARCELLINA ENIMEBA	780 FEYISITAN KARIM SANNI	850 IGBOAMALU ISAAC CHUKURAH
705 ETTI (DEC D) F.A. DUROSIMI ESTATE.	781 FEYISITAN OLAYIWOLA	851 IGBOAMALU OBIAMAKA TITILAYO
OF ETTI (DEC'D)	782 FIBERESIMA IDAIBI SAMUEL (ADMORS	852 IGBOAMAOKWU NATHAN
706 EVBOTA EHIKIOYA	TO THE ESTATE OF FIBERESIMA SAMUEL	IGBOAMAOKWU OBIOHA
707 EVBOTA ELIZABETH AYO 708 EVBOTA IMONITIE	783 FINNI KHAFAYAT ABOSEDE 784 FIRST NOMINEES NIGERIA LIMITED	853 IGBOKWE ALFRED ONWUKAIKE 854 IGBOSUAH EUNICE ONYEMAECHI
709 EVBOTA IMONITIE 709 EVBOTA MICHAEL SUNDAY	784 FIRST NOMINEES NIGERIA LIMITED ACCOUNT-AA ACCOUNT-AA	854 IGBOSUAH EUNICE ONYEMAECHI 855 IGELE GENERAL ENTERPRISES NIG
710 EWULOMI EMMANUEL	785 FIRST NOMINEES NIGERIA LIMITED	LTD
711 EWULOMI DEC D PATRICK OLUBUNMI	ACCOUNT-AB ACCOUNT-AB	856 IGINLA(DECD) IGINLA
712 EWUMI TAOHEED ADEGBOGUN	786 FOLARIN EBENEZER OLATUNJI	GANIYU(ADMOR) ALADE
ESTATE. OF EWUMI	787 FOLAYAN DANIEL OLAJIDE	857 IGIOZE-DIASE PIUS OSABUOHIENME
713 EZE CORNLIUS MADUABUCHUKWU 714 EZE EMMANUEL SUNNY	788 FOWOKAN MACLEAN AKANBI 789 FRANCIS(DECD) FRANCIS	858 IGWE BONIFACE AJOKU 859 IGWEZE PETER NWEKE
714 EZE EMMANGEL SONN I 715 EZE IDAH CHIZOBA	OMOKARO(ADMOR)(DECD) OMOKARO(MRS)	860 IHEKIRE MICHAEL IHEANYICHUKWU
716 EZE JAMES BONIFACE DIKE	THEODORE IDIBIYE ADMOR	861 IHEME FREDRICK NWOSU
717 EZE MARTHA NKEM	790 FREGENE ORITSEWEYINMI ABUKE	862 IJEBOI VIRGINIA OMOLE
718 EZE PATRICK SUNDAY OKOYE	OREMEJERHA	863 IKE KIARAN
719 EZEAMII CHUKWUNWIKE	791 FUBARA OLU BENIBO	864 IKE ORUCHE
CHUKWUDOZIE 720 EZEAMII MARCELLINA OBIAGELI	792 FIS SECURITIES LIMITED 793 FRENCH CONNECTION NIGERIA LTD	865 IKE VINCENT NWA 866 IKEANYIONWU EDWIN NNAMAKA
721 EZEAMII MARCELLINA OBIAGELI 721 EZEAMII OBIAMAKA CHINYELU	793 FRENCH CONNECTION NIGERIA LTD 794 ESTATE OF GAJI MOUSTAPHA	867 IKEM CHRISTOPHER SUNDAY
722 EZEH JOSEPH CHUKWUNENYE	ADEKUNLE GBOLAHAN	868 "IKENGA, GRACE N.& GILBERT N.
723 EZEKWE TOOCHUKWU	795 GARA ABDURRAHMAN	(ADMORS TO THE ESTATE OF IKENGA G "
724 EZEMADUKA SAMUEL ANIZOBA	796 GARTA YAHAYA DAMA	869 IKOKWU ELLA IBIM
725 EZENWABACHILI BEN EKE	797 GBADAMOSI OLATOKUNBO IYABO	870 IKWUE BRIGADIER EMMANUEL EBIJE
726 EZENWAFOR(DECD) EZENWAFOR	798 GBADAMOSI(DECD) GBADAMOSI(MRS)	871 ILEVBARE MR. LAWRENCE IMOSEMI
VICTORIA(ADMOR) CHARLES IKECHUKWU 727 EZEOKOBE UDE BENEDICT	NIMOTA(ADMOR) SULE OLATUNDE AMOO 799 GBADEBO ADEOYE ADEBISI	872 ILOABACHIE BENEDICT NNABIFE 873 ILOABACHIE IKECHUKWU
728 EZIAGULU GEORGE TAGBO	800 GBADEBO MICHAEL ADETOKUNBO	874 ILONZE DANIEL ANAENYEONWUNAKA
729 EJIKE ONUEGBU JONATHAN	801 GBADEBO SAMUEL ADEWUSI	OKEKE
730 FABA RUFUS AJISAFE	802 GBADESOGUN JOSIAH OLUFEMI	875 ILONZE HYACINTH OKONKWO
731 FABIYI EBENEZER ADEYEMI	803 GBAIYE ADEMOLA TOLANI	876 ILORI JOSIAH ADEGBOYEGA
732 FADAIRO SHEHU YUSUFU	804 GBOTOSHO JADESOLA MONISOLA	877 IMHOEDE MARY BAMIDELE
733 FADAYOMI KOLAWOLE	805 GENERAL SECURITIES & FINANCE CO LTD	878 IMOGIRIE EHIMARE SUNDAY 879 IMOH MARTINS UCHE
734 FADAYOMI SOLOMON OLANIYI 735 FADEYI FESTUS ALANI	806 GEORGE IRENE	879 IMOH MARTINS UCHE 880 IMONAH REUBEN OAKHENA
736 ESTATE OF FADEYI ISAAC OLU	807 GEORGE MICHAEL ADEKUNLE	881 IMORU TAIWO
737 FADINIYI GRACE UTE	808 GIGI ANDREW SAM	882 IRERUA JONATHAN OISAUEMI
738 FADIPE CHARLES BABATUNDE	809 GINIKA DIKE BENJAMIN	883 IRIAH CHRISTOPHER (ADMORS TO THE
739 FADIPE OLUBUNMI FADIPE	810 GINIKA INNOCENT OKEKE	ESTATE OF IRIAH ANDREW)
FOLASHADE & OTHERS (ADMORS TO THE ESTA	811 GIWA BOSEDE OLUREMI	884 IRIMAGGHA OLUBUNMI
740 FADIPE OLUBUNMI &FADIPE FOLASHADE & OTHERS (ADMORS TO THE EST	812 GIWA-AMU THEODORA ANNE ANWULI 813 GOMES GERTRUDE ADEKUNBI	885 ISAAC PATIENCE OLABISI 886 ISA-ONUSAGBA AYISATU OHUNENE
741 FADIPE LEWIS OLUYOMI ABAYOMI	814 GOODLUCK OLAJUMOKE OLUBUSOLA	887 ISA-ONUSAGBA GRACE RABIATU
742 FAGADE MARGARET OLUYEMISI	815 GOODLUCK OLUFEMI ABIOLA	OHUNENE
743 FAGADE MR. OLUFEMI OLADIPO	816 GUOBADIA BONIFACE AGGREY	888 ISHOLA JOSEPH BANDELE
744 FAGBAYI MEMUNAT ADEJOKE	AGBOIFO	889 ISIJOLA BENJAMIN AYODELE
745 FAGBEWESA OLASUMBO ABEBI	817 GUSAU ISMAILA	890 ISIKA GIBSON CHIKEZIE
746 FAGBEWESA OLASUMBO ABEBI	818 GENERAL THE ADMINISTRATOR THE	891 ISMAIL OLATUNJI 892 ITA ETIM OKON
747 FAJANA OLUFEMI 748 FAJANA VICTORIA OLUREMI	ADMINISTRATOR 819 HARRY LLOYD GEORGE	892 ITA ETIM OKON 893 ITODO ALEXANDER CHUKWUKA
749 FAJINMI MICHAEL ADE ROY	820 HAZZAN SHAKIR ADEBAYO	894 IVHURIE GILBERT OROGUN
750 FAJORIN EMMANUEL O.& ADIO	821 HYGINUS M INVESTMENTS (NIG) LTD	895 IWARA OBETEN BASSEY
TITILOLA (ADMORS TO THE ESTATE OF FAJOR	822 HAZZAN ADMOR REBECCA OLADUNNI	896 IWELUNMOR CELESTINE OKOLIE
751 FAKAYODE EBENEZER IFELOLA	823 IBEGBU ALBERT TAGBO	897 IWUOHA IKEMEFUNA CHUKWUNENYE
752 FAKOLUJO JOHN FALADE 753 FALADE MR. JUSTUS ADESIDA	824 IBEGBULEM LUKE ONONGAYA 825 "ESTATE OF IBEKWE GEORGE,	ADOLPHUS 898 IYAYI HERBERT MONITIE
754 FALADE OLAYINKA OLUKUNLE	CHUKWUEMEKA"	899 IYORTSUUNI PETER TERUNDU
755 FALANA FOJOBI	826 IBEKWE LOUIS CHUKWUNEKE	900 INSTITUTE NATIONAL WATER
756 FALE ISHOLA M.	827 IBEKWE PETER CHUKWUNWIKE	RESOURCES NATIONAL WATER RESOURCES
757 FALETI STELLA OLATUNDUN	828 IBEKWE RAYMOND AJERO	901 IRIBHOGBE ADMOR OLUREMI
758 FALUYI AKINSOLA OLUSEGUN	829 IBIDAPO-OBE TAIWO & OSAJI FOLUKE	AUGUSTINA
759 FAMILUA OLORUNFEMI DAVID 760 FAMODIMU BAMIDELE ODUTOLA	(ESTATE OF IBIDAPO-OBE BODE) 830 "IBILI(DECD) IBILI, MRS JOSEPHINE	902 JAAFAR OTHMAN 903 JABORO JOSEPH ALEXANDER
761 FAPOHUNDA EDWARD ABIODUN	O.& ANR(ADMOR) SUNDAY CHUKWUMA "	904 JAGUN ABIODUN ANOTU
762 FAPURO AKINBUNMI OLUSOLA	831 IBIROGBA IBUKUNOLUWA OLAWALE	905 JAGUN THOMPSON OJEALAO
(ADMORS TO THE ESTATE OF FAPURO DAVID	832 ICHENKU DENNIS IFESOCHUKWU	906 JAIYEOLA MR. LASISI
BABA	OKEKE	907 "ALFRED KOKU JAIYESIMI(DECD) EST,
763 FARO RAUFU BURAIMOH OLAYIWOLA	833 ICON STOCKBROKERS LIMITED	OF "
764 "FASANU MOSHOOD B., IPAYE OLATUNDE & OTHERS (ADMORS TO THE ESTATE "	834 IDIABETA MR. PHILEMON EVWIEREKEGBA	908 OWOSEKUN AKINOLA .A. OWOSEKUN ADEWUNMI .A. (ESTATE OF JAMES SOLO
765 FASEKU ADEBOLA OLUFUNMILAYO	835 IDOKO OGWUCHE JOSEPH TONY	909 JAMES VINCENT OLUSEGUN
766 FASHAKIN FLORENCE BOLA	836 IDONIBOYEOBU TAMUNOEMI	910 JEJE ELIZABETH MOPELOLA
767 FASHEDEMI OLUSHOLA	ADOKIYE	911 JEKAYINFA ADEMOLA FOLORUMSO
768 FASHINA CYNTHIA ADETUTU	837 IDOWU ADEBISI	912 JEMERIGBE LAWRENCE
769 FASHINA CYNTHIA ADETUTU	838 IDOWU ALABI OLAJIDE	ESIJEMIGBITSE
770 FASHOLA ADEBAYO BABALOLA 771 FATIREGUN STEPHEN AYODELE	839 IDOWU HAKEEM ADEBOLA TEMITOPE 840 IDOWU OLAWALE OLASUPO	913 JIBUAKU ALBERT ANIETO AGUBAEZE 914 JIMOH GAFARI ADISA
772 "FATUNKE, OYINLOLA O.& BENJAMIN	841 IDOWU SAMUEL BABASOLA	915 JOHNSON FRANCIS KWASI
B. (ADMORS TO THE ESTATE OF FATUNKE "	842 IDOWU MR. SAMUEL EBUN	916 JOHNSON FREDWIN AKINTUNDE





917 "JOLAOSO MOYOSORE, JOLAOSO	998 MARTINS NOSIRU AFOLABI	ADETAYO
917 "JOLAOSO MOYOSORE, JOLAOSO OPEYEMI & & OTHERS (ADMORS TO THE EST "	999 MARTINS STANISLAUS OLUSEGUN	1074 NOTTIDGE DORIS EDEM
918 JULIUS ANTHONY OLUKAYODE	1000 MATIMOJU(DECD) MATIMOJU	1075 NSEKPONG MOSES JOHNNY
919 JUWAPE DAVID OLUSEGUN	OLUFEMI(ADMOR) OLATUNJI	1076 NSOT(DECD) NSOT GRACE(ADMOR)
920 KOLADE CHRISTOPHER OLUSOLA	1001 MBADUGHA GABRIEL EMODI	ONUN UBI
921 KADRI ANIKE OLUKAYODE	1002 MBAH AUGUSTINE EZEWENA	1077 NWABACHILI CHUDI CHARLIE
922 KAINE BENEDICT ODUAH	1003 MEADOWS ADEGBOYEGA	1078 NWABUDIKE NWANNA REUBEN
923 KALE OYEBANJO	1004 MEADOWS ALFRED BABATUNDE	1079 NWACHUKU REUBEN UZO
924 KALEJAIYE BASHIRU	1005 MEADOWS CLARA OLAJUMOKE	1080 NWACHUKWU DENIS CHUKWUDI
925 KALEJAIYE ISAAC ADETOLA	1006 "ESTATE OF, FASASI ADEBOLA	1081 NWACHUKWU DOROTHY EMEREUWA
926 KAYODE EUNICE OREOLUWA	MEBUDE "	1082 NWACHUKWU(DECD) NWACHUKWU
927 KAYODE SAMUEL OLUWASEGUN	1007 MEBUDE OLUTOLA	QUEEN(ADMOR) GODWIN CHUKWUEMEKA
928 KAZAURE SHUAIB	1008 MENSAH KWESIE PAINSTIL	1083 NWACHUKWU NATHAN IHEANYI
929 KEKE TOBIAS IHEME	1009 MENUBA GEORGE CHUKWUGOLUM	CHUKWUDI
930 KEMAKOLAM ALPHONSUS EJUVUABA	1010 METCHIE GRACE NWANDU	1084 NWADIKE ANSELM AZUBUIKE
931 KINAKO PIUS DONU SAM	1011 METUIWE HELEN INYANG	1085 NWAGBARA CHIBUZO IROHAM
932 KOLEOSHO OLUWAFUNKE ABIOLA	1012 MGBOKWERE REMI	1086 NWAGBO CASMIN
933 KOMOLAFE JAME TOSHO 934 KOSOKO ABDUL GANIYU ABAYOMI	1013 MIDLAND SECURITIES LTD 1014 MINISTRY OF FINANCE	1087 NWAGBO SHEDRACK OKECHUKWU 1088 NWAIGWE EMMANUEL MGBECHI
935 KOTUN MUHEEB OLAWOLE	INCORPORATED	1089 NWAKAMA EJINDU
936 KOWOBARI TOLULOPE	1015 MINISTRY OF FINANCE	1090 "NWAKAWA ESINDO" 1090 "NWAKO(DECD) NWAKO, NNAMDI M. &
937 KUFORIJI EZEKIEL AKANNI	INCORPORATED	ANR(ADMOR) MICHAEL NWAKO "
938 KUFORIJI FOLARIN	1016 ESTATE OF MISSA RISIKAT AYOKA	1091 NWANKWO ROSEMARY I.& MORAH
939 KUKU GANIYU	1017 MOBOLAJI TIAMIYU AYANLEKE	EJIKEME O. (ADMORS TO THE ESTATE OF NW
940 KUTIGI MUHAMMADU SABA	1018 MODILE HUSSAIN KEHINDE	1092 NWANKWO EMMANUEL
941 KUYE MOSES OLUJINMI	ADEBOWALE	CHUKWUEMEKA
942 KUYE STELLA	1019 MOHO NAFIU	1093 NWANKWO STELLA NKEOMA
943 KEKEREOGUN ADMOR LAWAL	1020 MOJEKWU AKWA-NWOKE	1094 NWOBODO GODWIN NDUBISI
BABAJIDE	1021 MOJEKWU HENRY	1095 NWOGBE PHILIPSON CHINEDUM
944 KEKEREOGN ADMOR LAWAL	1022 MOJEKWU NKECHI	1096 NWOGU EMMANUEL IGONI NWANKWO
BABAJIDE	1023 ESTATE OF MOLADE YAHYA NOAH	1097 NWOGU IFIONU TAGBO
945 KOLESHO OLUWAGBENGA OLALEKAN	1024 MOMOH SALAMIYU ALIU	1098 NWOGWUGWU MICHAEL IKENNA
946 KOLEOSO OLUFUNMILAYO ADEBOLA	1025 MONEKE PETER NNANNA	CHIEDOZIE
947 LABINJO JOHN ADEBAYO	1026 MORAKINYO VICTOR OLUSEGUN	1099 "NWOKE DENIS NNADOZIE (DECD), "
948 LADEJI OWOLABI LADEJI	1027 MUAZU ADAMU BAWA	1100 NWOKORO INNOCENT NGOZI
949 LADEJO RAIMI ODUOLA	1028 MUKADAM MUSA ALAMU 1029 MUOJEKE RAPHAEL NKANYIMUO	1101 NWORAH DIKE
950 LADEJOBI IBIKUNLE ADEOYE 951 LADESUYI MICHAEL ADEKANMI	1029 MUOJEKE RAPHAEL NKANYIMUO 1030 MURI BALOGUN	1102 NWORAH KENNETH 1103 NWOSU ALPHONSUS ECHEMAZU
951 LADESUYI MICHAEL ADEKANMI 952 LAGUDA MOJISOLA ANIKE	1030 MUSA BASS 1031 MUSA BASS	1103 NWOSU ALPHONSUS ECHEMAZU 1104 NWOSU CHINWEIKE GREGORY
953 LAGUDA TAWA ADUKE	1032 MUSA JOHN OKWEGWALI	1105 NWOSU PIUS
954 LAIYEMO SAMSON FALOLU	1032 MUSE LATIF AYINDE	1106 NWOSU BRIGHT & NWOSU ADAORAH
955 LAKUNLE LASISI LADOJA	1034 MUSTAPHA IBRAHIM	(ADMORS TO THE ESTATE OF NWOSU
956 LAMIKANRA ADENIKE	1035 MUTUAL TRUSTS COMPANY LIMITED	1107 NWOSUAGWU PETER OTUOMASIRICHI
957 LAMINA BASIRU ADU	1036 MUTUAL TRUSTS COMPANY LIMITED	1108 NWUZOR JOYLE IFEYINWA
958 LANIYAN SALAWU ADEDAPO	1037 MINISTRY OF FINANCE COMM AND	1109 NYLANDER AJOKE FAITH
959 LASISI SIKIRU	IND CHQST	1110 NZEGWU MATTHEW NZEGWU
960 LATIFATU LAMINA	1038 MONTGOMERY PROPERTIES CO	1111 ESTATE OF NZEGWU MICHAEL
961 LATINWO OLUFUNMILOLA	1039 MAJEKODUNMI SOLOMON OLATOYE	ARINZECHUKWU
962 LAWAL ADEDEJI LATEEF	1040 MUSA FATIMA	1112 NZEWI CHARLES EMELUWA
963 LAWAL TAJUDEEN	1041 MINULIS EMPORIUM LIMITED	1113 NZEWI PATRICK CYKWUMA BONA
964 LAWSON BENJAMIN ASIONVI	1042 MACDANIELS LIMITED	1114 NWAKIBEYA JOSEPHAT OBIUKWU
965 LAYEMO ABIKE	1043 NAIRA HOLDINGS LIMITED	1115 NWACHUKWU CHIMA HERBERT
966 LAYENI TOLANI ASAKE	1044 NANNA ESTHER ARINOLA	1116 NOVA FINANCE & SECURITIES-HOUSE
967 LAYIWOLA FASASI	1045 NASIR HASINA	ACCOUNT
968 LEE JAMES LIONEL	1046 NASIRU LASISI GBADEBO	1117 OKE KOLAWOLE OLALEKAN
969 LEWIS OLAKUNLE OLAYINKA	1047 NATHAN ALFRED	1118 OBOH EMEOMA
970 LEWIS OLANREWAJU OLATUBOSUN	1048 NATIONWIDE SECURITIES LIMITED	1119 OJOBO JOSEPH EYEKOMOGBAN
971 LIGHTHOUSE INVESTMENTS LIMITED 972 LITAN MOSUNMOLA OLATOMI	1049 NDAGABA IDRISU	
9/2 LITAN MOSUNMOLA OLATOMI	1050 NIDOMA ECDA OIONO	1120 ONYEZONWU NWANYIEZE IJEOMA
	1050 NDOMA EGBA OJONG	JAMES
973 LONGJOHN OSOBONYE ROGERS	1051 NDOMA-EGBA JUSTICE EMMANUEL	JAMES 1121 OAMEN BENJAMIN AIGBADON
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D)	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA &
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT "
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973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT " 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD 1057 NIBANIKE-AKINTUJOYE MRS.	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT " 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT" 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA 984 MAFE MATILDA EBUN	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO 1058 NIBANIKE-AKINTUJOYE MR. TUNDE	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT " 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA 1131 OBI CYRIACUS OKWU
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA 984 MAFE MATILDA EBUN 985 MAGAJI JIMO SADIKU	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO 1058 NIBANIKE-AKINTUJOYE MR. TUNDE OLAYENI	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT " 1125 OBALERKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA 1131 OBI CYRIACUS OKWU 1132 OBI(DECD) OBI ESTHER(ADMOR)
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973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA 984 MAFE MATILDA EBUN 985 MAGAJI JIMO SADIKU 986 MAGAJI JUSTIN JIBRIN 987 "ESTATET OF MAGNUS ABAYOMI ODUTAYO," 988 "ESTATE OF MAGNUS ABAYOMI ODUTAYO," 989 MAJEKODUNMI MICHAEL OLUFEMI ESTATE. OF MAJEKODUNMI 990 MAJESTIC SECURITIES LIMITED 991 MAKINDE VICTOR ADERINOYE 992 MAKINWA CHARLES AKINTOYE 993 MARADESA CHRISTOPHER RAFIU 994 MARSH JOSEPH OLUSOJI 996 MARTINS CECIL MONTACUTE OREBO	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LITD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO 1058 NIBANIKE-AKINTUJOYE MR. TUNDE 01059 NICHOLAS CELINA OMOTUNDE 1060 NIGER STEPHEN 1061 NIGERIAN AMICABLE ASSURANCE COMPANY LIMITED LIMITED 1062 NINALOWO SULAIMON OLAYIWOLA 1063 NINIOLA MOYO AREMU 1064 NJOKAMNA CARO NJOKAMNA 1065 NJOKU AHIA DAVID CHIWUOKE 1066 NJOKU PENINNAH ONYE 1067 NJOKU RICHARD AJUKA 1068 NJOKU SEBASTIAN OKECHUKWU 1069 NKOM ANDREW 1070 NNADOZIE NNENNA DAMIANA 1071 NNAOCHA PAUL CHUKWUKERE	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT" 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA 1131 OBI CYRIACUS OKWU 1132 OBI(DECD) OBI ESTHER(ADMOR) DENNIS OGBONNIA 1133 OBI MARCELLINUS UZOMA 1134 OBI SURCHUKUMA SAMMY 1135 OBIABAKA EMEKA EMMANUEL ESTATE. OF OBIABAKA 1136 OBIAKOR MR. JAMES OKEZIE 1137 OBIANYO 1138 OBIBUBA CHRISTIANA NKIRUKA 1139 OBILO ERASTUS UHUEGBU 1140 OBIOHA CHIKWE LIVINUS 1141 OBOKOH NATHANIEL PATRICK 1142 OBONG EFIONG EDET UKAP 1143 OBONGHO MICHAEL UBI
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA 984 MAFE MATILDA EBUN 985 MAGAJI JIMO SADIKU 986 MAGAJI JUSTIN JIBRIN 987 "ESTATET OF MAGNUS ABAYOMI ODUTAYO," 988 "ESTATE OF MAGNUS ABAYOMI ODUTAYO," 989 MAJEKODUNMI MICHAEL OLUFEMI ESTATE. OF MAJEKODUNMI 990 MAJESTIC SECURITIES LIMITED 991 MAKINDE VICTOR ADERINOYE 992 MAKINWA CHARLES AKINTOYE 993 MARADESA CHRISTOPHER RAFIU 994 MARQUIS MARGARET MARIA DADA 995 MARSH JOSEPH OLUSOJI 996 MARTINS CECIL MONTACUTE OREBO A. ESTATE. OF MARTINS	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LTD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO 1058 NIBANIKE-AKINTUJOYE MR. TUNDE 0LAYENI 1059 NICHOLAS CELINA OMOTUNDE 1060 NIGER STEPHEN 1061 NIGERIAN AMICABLE ASSURANCE COMPANY LIMITED LIMITED 1062 NINALOWO SULAIMON OLAYIWOLA 1063 NINIOLA MOYO AREMU 1064 NJOKAMNA CARO NJOKAMNA 1065 NJOKU AHIA DAVID CHIWUOKE 1066 NJOKU PENINNAH ONYE 1067 NJOKU SEBASTIAN OKECHUKWU 1069 NKOM ANDREW 1070 NNADOZIE NNENNA DAMIANA 1071 NNAOCHA PAUL CHUKWUKERE 1072 NNATU GODFREY OBADILE	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT" 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA 1131 OBI CYRIACUS OKWU 1132 OBIQDECD) OBI ESTHER(ADMOR) DENNIS OGBONNIA 1133 OBI MARCELLINUS UZOMA 1134 OBI SURCHUKUMA SAMMY 1135 OBIABAKA EMEKA EMMANUEL ESTATE. OF OBIABAKA 1136 OBIAKOR MR. JAMES OKEZIE 1137 OBIANYO 1138 OBIBUBA CHRISTIANA NKIRUKA OBIANYO 1139 OBILO ERASTUS UHUEGBU 1140 OBIOHA CHIKWE LIVINUS 1141 OBOKOH NATHANIEL PATRICK 1142 OBONG EFIONG EDET UKAP 1143 OBONGHO MICHAEL UBI 1144 OCHEI BENEDICT BOSAH
973 LONGJOHN OSOBONYE ROGERS 974 LONGJOHN SONNY ROGERS 975 LOWO PAUL ADEWOLE 976 LIGALI SAFIU (DEC'D) 977 LIGALI ADIATU 978 M L SECURITIES LIMITED 979 MACARTHY ROBERT OLADAPO 980 MADU CHRISTOPHER ANAYOCHUKWU 981 MADUAFOKWA CASIMIR CHINYELU 982 MADUEKE LAWRENCE OKAFOR 983 MADUKWE MICHAEL OBINNA 984 MAFE MATILDA EBUN 985 MAGAJI JIMO SADIKU 986 MAGAJI JUSTIN JIBRIN 987 "ESTATET OF MAGNUS ABAYOMI ODUTAYO," 988 "ESTATE OF MAGNUS ABAYOMI ODUTAYO," 989 MAJEKODUNMI MICHAEL OLUFEMI ESTATE. OF MAJEKODUNMI 990 MAJESTIC SECURITIES LIMITED 991 MAKINDE VICTOR ADERINOYE 992 MAKINWA CHARLES AKINTOYE 993 MARADESA CHRISTOPHER RAFIU 994 MARSH JOSEPH OLUSOJI 996 MARTINS CECIL MONTACUTE OREBO	1051 NDOMA-EGBA JUSTICE EMMANUEL TAKON 1052 NDUBUISI JOHN EMENIKE 1053 NDUKWE OGUGBUAJA ONYEUKWU INNOCENT 1054 NEGOTIABLE FINANCE LIMITED 1055 NERI FLORENCE 1056 NEWDEVCO FINANCE SERVICES CO LITD 1057 NIBANIKE-AKINTUJOYE MRS. KOKUMO 1058 NIBANIKE-AKINTUJOYE MR. TUNDE 01059 NICHOLAS CELINA OMOTUNDE 1060 NIGER STEPHEN 1061 NIGERIAN AMICABLE ASSURANCE COMPANY LIMITED LIMITED 1062 NINALOWO SULAIMON OLAYIWOLA 1063 NINIOLA MOYO AREMU 1064 NJOKAMNA CARO NJOKAMNA 1065 NJOKU AHIA DAVID CHIWUOKE 1066 NJOKU PENINNAH ONYE 1067 NJOKU RICHARD AJUKA 1068 NJOKU SEBASTIAN OKECHUKWU 1069 NKOM ANDREW 1070 NNADOZIE NNENNA DAMIANA 1071 NNAOCHA PAUL CHUKWUKERE	JAMES 1121 OAMEN BENJAMIN AIGBADON 1122 OBADARE PAUL OLUSANYA 1123 OBAKIN BOLARINWA 1124 "BELLA ABIOLA, OBALAJA OYETOLA & OTHERS (ADMORS TO THE ESTAT" 1125 OBALEREKO MURITALA ADIO 1126 OBANLEOWO ISAAC OLAJIDE 1127 OBANUBI HERBERT OLATUNJI 1128 OBASANJO OLUREMI 1129 ESTATE OF OBATA COMFORT KANAYO 1130 OBATA YOUNG MOHA 1131 OBI CYRIACUS OKWU 1132 OBI(DECD) OBI ESTHER(ADMOR) DENNIS OGBONNIA 1133 OBI MARCELLINUS UZOMA 1134 OBI SURCHUKUMA SAMMY 1135 OBIABAKA EMEKA EMMANUEL ESTATE. OF OBIABAKA 1136 OBIAKOR MR. JAMES OKEZIE 1137 OBIANYO 1138 OBIBUBA CHRISTIANA NKIRUKA 1139 OBILO ERASTUS UHUEGBU 1140 OBIOHA CHIKWE LIVINUS 1141 OBOKOH NATHANIEL PATRICK 1142 OBONG EFIONG EDET UKAP 1143 OBONGHO MICHAEL UBI





1146	ODEBUNMI(DECD) ODEBUNMI	1223	OGUNLEYE YINKA ADEOLA	1295	OKEKE ANTHONY
	RT(ADMOR) ADEMOLA OLUFUNMILAYO	1224	OGUNLOLU KASI ALAO	1296	OKEKE BENSON CHUKWUKA
1147	ODEGBILE TITILOLA	1225	OGUNLOWO AMOS OLALERE	1297	OKEKE CHARITY NNENNA & OTHERS
1148	ODEKILEKUN ABDUL WAHABB	BAMIDE	LE	(ADMORS	TO THE ESTATE OF OK
1149	ODELE OLAKUNLE	1226	OGUNLOWO MARY FADERERA	1298	OKEKE CHRISTOPHER CHIBUKO
1150	ODERINDE JOSEPH BANKOLE	1227	OGUNLOWO PETER ADEBAYO	1299	OKENE ABDURRAHMAN
1151	ODESANYA JOSEPHINE ADEDAYO	1228	OGUNLUSI EZEKIEL ILESANMI	1300	OKEREKE ALEXANDER OKWUDIRI
1152	ODESILO EKUNDAYO ABIDEMI	1229	OGUNMADE ADEKUNLE	1301	OKEZIE SAMUEL CHUKWU-ELOKA
1153	ODIBO ABUME OKHIOFOI	1230	OGUNMADE IFAMOSUN	1302	OKIWE ANENE GODFREY
1154	ODIFE DENNIS ONYEMAECHI	1231	"ESTATE OF, OGUNMAYIN JOSIAH	1303	OKOCHA LEO CHUKWUJEKWU
1155	ODIGBO STEPHEN IFEANYI	OLUFEN		1304	OKOH CHRISTIANA OBIAJULU
1156	ODIKPO EDWARD NWACHUKWU	1232	OGUNMODEDE DUROJAIYE AJAYI	1305	OKOH MAGDALENE OMINIGHO
1157	"ESTATE OF, ODILINYE SAMUEL NWIKE	1232	OGUNNOWO TIMOTHY OLADAPO	1306	OKOI ETIM ODUM
1137	ESTATE OF, ODILINTE SAMOEL NWIKE	1233			OKOJIE CHRISTOPHER GBELOKOTO
	ODINA EMMANITEL IEE ANVIOLITICAL		OGUNNUBI ROBEPTS	1307	
1158	ODINA EMMANUEL IFEANYICHUKU	1235	OGUNREMI KEHINDE AFOLAKE	1308	OKOJIE SYLVESTER OTASOWIE
1159	ODO BASSEY EFFIMI		EMI ABAYOMI (ADMORS TO THE ESTATE	1309	OKOLI ANACHEBE ESTATE. OF OKOLI
1160	ODUBANJO SOLOMON OLUMUYIWA	OF OG		1310	OKOLI CHUKWUNYELU SUNDAY DON
1161	ODUESO GRACE AYOKA	1236	OGUNRINOLA JAMIU ADEOLU	1311	OKOLI JAPHET NWAFOR
1162	ODUFUYE ABIODUN	1237	OGUNRO MR. GILBERT OYENOLA	1312	OKOLI SENNEN ESTATE. OF OKOLI
1163	ODUKO OLUGBENGA	1238	OGUNRO VICTOR OLUFELA	1313	OKOLONJI BENEDICT MBANEFO
1164	ODULAJA FREDRICK OLADELE	1239	OGUNSAKIN SAMUEL OMOLOLA	1314	OKOLUDO-OJOKO PATRICK ILODIGWE
1165	ODULESI JOSIAH OLUKAYODE	1240	OGUNSEITAN GBEMISOLA OLAITAN	1315	OKOMA OSADIM ODEY
1166	ODUM BEKWELE GERSHON	1241	OGUNSHOLA ABRAHAM A.	1316	OKON EDITH
1167	ODUMADE MUSTAPHA MOBOLAJI	1242	OGUNSHOLA MUTIU ABIODUN	1317	OKON EMMANUEL ETIM
ESTATE.	OF ODUMADE	1243	OGUNSULIRE FELICIA OLATUBOKUN	1318	OKONEDO STEPHEN UGIAGE
1168	ODUMENYA MARGARET	1244	OGUNTOYINBO ABIODUN MONICA	1319	OKONGWU AGNES NWABUKO
1169	ODUMOSU(DECD) ODUYEMI	1245	OGUNTOYINBO JOSIAH ADISA	1320	OKONKWO CHRISTOPHER
ELIZABI	ETH(ADMOR) JONATHAN TAYO	1246	OGUNTOYINBO OLUFEMI	ANAYOCI	IUKWU
1170	ODUNERÍ EMMANUEL UKACHUKWU	OLANRI	EWAJU	1321	OKONKWO EMMANUEL CHINWUBA
1171	ODUNEYE ADEBANJO	1247	OGUNTOYINBO SIKIRU FOLORUNSHO	1322	OKONKWO IFEANYI PATRICK
1172	ODUNLAMI OLABISI OLADUNNI	1248	OGUNTUASE JAMES OLUWAJAYOGBE	1323	OKONKWO JAMES
1173	"ESTATE OF, SIMEON FOLARANMI	1249	OGUNTUGA ADESOJI OLU.	1324	ESTATE OF OKONKWO JAMES ONUDO
ODUNLA		1250	OHAJI COSMAS ONWUZERIKE	1325	OKONKWO JOEL EKWEBENA EKEKWE
1174	ODUSANYA ABAYOMI	1251	OHAKAMMA SIMON UCHECHUKWU	1326	OKONKWO NWACHUKU
1175		1252	OHIWEREI FELIX OMOIKOJE	1327	OKONKWO KWACHOKO OKONKWOR CHRISTOPHER AMADI
	ODUSANYA OLUSOLA ADETOUN				
1176	ODUTAYO OYINKAN	AIZOBE		1328	OKONKWOR CHRISTOPHER
1177	ODUWUSI EDWARD OLAWALE	1253	OHRE PETER OVAYERO ESTATE. OF	OGBONN	
1178	O DWYER CARL EDMUND	OHRE	0.0000	1329	OKONKWOR PAUL AMANCHUKWU
1179	OFFOR ALOYSIUS	1254	OHWO GABRIEL ONONYUME	1330	OKONKWOR PAUL ECHETEBI
1180	OFORI COMFORT MOSES	1255	OHWOVORIOLE JOSEPH	1331	OKONKWOR PETER OKOYE
1181	OFOTOKUN AMAGIANE JOHN	ESIENO		1332	OKORIE GABRIEL KAISER
1182	OFUASIA ESTATE DAVIDSON ONYEMA	1256	OIGBOKIE FELIX AKHIGBE	1333	OKORO ANTHONY ORUSHAKWE
1183	OGAZO AMADIKE NECHI	1257	OJEAH CHRISTIAN CHINYEM	1334	OKORO CHRISTOPHER
1184	OGBE ESTHER	1258	OJEBODE OLUREMILEKUN ABENI	1335	OKORO STELLA (ADMORS TO THE
1185	OGBEI PAUL OSUNUYA	1259	OJEIDE IRABOR ANTHONY	ESTATE O	F OKORO CHUKWUKA IK
1186	OGBEMI NUKE GEORGE	1260	OJELADE ASHABI OLUBOSEDE	1336	OKORO EDMUND GEORGE OBASI
1187	OGHAEGO CYPRIAN OKEKE	1261	OJELADE OLUSOLA	1337	ESTATE OF EZE IKE OKOROAFOR
1188	OGIGI ETADIEVU CRIEK	1262	OJERINDE OLALEKAN (ADMORS TO	CHRIS	
1189	OGINNI NATHANIEL AYODELE	THE EST	ATE OF OJERINDE SAMUEL O	1338	OKOROJI EDWARD EZUMA
1190	OGOLO FYNEFACE CHERIRI	1263	OJIAKO SIMON MGBEKE	1339	OKOROSOBO HENRY TESIMUGBONE
1191	OGUAMANAM EUGENE C.	1264	OJIODU CYPRIAN JOSEPH EBUN	1340	OKOYE STEPHEN OFOMATA
1192	"OGUDE, STEPHEN E.& DANIEL O.	1265	OJO ALABA	1341	OKOYE VICTOR NWAKASI
(ADMOR	S TO THE ESTATE OF OGUDE F. "	1266	OJO EMMANUEL AYANNIYI	1342	OKPAISE VICTOR ENAHORO
1193	OGUFILIPS JONN	1267	OJO FUNSO	1343	OKPALA ANTHONY OBI
1194	OGUN ISAIAH OLUFEMI	1268	OJO GABRIEL OLUWOLE AYODELE	1344	OKPALA AUGUSTINE OBIAWU
1195	OGUN ISHOLA BABAFEMI	1269	OJO ISAAC KOLAWOLE	1345	OKPALA EDWARD GABRIEL CUKUS
1196	OGUNA MARCELLINUS UDEMADU	1270	OJO OYEDIRAN	1346	OKPALA GILBERT DIMEWUZIE
1197	OGUNADE EBUNOLUWA KIKELOMO	1271	OJO ROLAND KEHINDE	1347	"OKPALAOKA(DECD) OKPALAOKA,
1198	OGUNBANJO EDWARD OLADIPO	1272	OJO STEPHEN AKANDE		LIA I.& OTHERS(ADMOR) CHARLES
1199	OGUNBANWO DEC D PHILIP	1273	OJOKO ABIGAIL NWAEFUZIE	IKEBUNA	
OLORUN		1274	"OJOMO OLOLADE I., OJOMO	1348	ESTATE OF OKPALLA ERIC IGWE
1200	OGUNBANWO DEC D PHILIP		AJI, & OTHERS (ADMORS TO THE ESTAT "	CHUKWU	
1200	OGUNBIYI MOBOLAJI	1275	OJORA ADEKUNLE	1349	OKPARA UDENSI ONUKE
1201	OGUNBIYI MULIKAT ABENI	1275	OJUMU EZEKIEL	1349	OKPON DR. ESEME NELSON UDO
1202	OGUNDAIRO MOSES OLALEKAN	1276	OJUROMI LADIMEJI ABDUL	1350	ESTATE OF OKUJAGU FRANKLIN
1204	OGUNDARE VICTORIA	1278	OKADIGBO CHARLES ANIEMEKA OKAFOR ALOY UDOJI	1352 ETSOFON	OKUMAGBA DANIEL
	IMILAYO	1279			
1205	OGUNDIBO BAMIDELE	1280	OKAFOR CYPRIAN EGBUATU	1353	OKUNOREN AYOOLA OLANIPEKUN
1206	OGUNDIBO SAMUEL OLUSEGUN	1281	OKAFOR EPHRAIM IKEFUNA	ADEOLA	O
1207					
	"OGUNDIMU BABATUNDE, MEDOYE	1282	OKAFOR GABRIEL EZE	1354	OKUN-OYE TIMOTHY ADENIYI
1208	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O "	1283	OKAFOR GODWIN PRINCEWILL	1355	OKUNSEINDE BABAJIMI
	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE	1283 1284	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI	1355 1356	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE
1209	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI	1283 1284 1285	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE	1355 1356 ODUWOL	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E
1209 1210	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI	1283 1284 1285 1286	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH	1355 1356 ODUWOL 1357	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE
1209 1210 1211	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI	1283 1284 1285 1286 OLOHIO	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU	1355 1356 ODUWOL 1357 1358	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE
1209 1210 1211 (NEE OG	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH "	1283 1284 1285 1286 OLOHIO 1287	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE	1355 1356 ODUWOL 1357 1358 1359	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE
1209 1210 1211	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI	1283 1284 1285 1286 OLOHIO	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU	1355 1356 ODUWOL 1357 1358	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE
1209 1210 1211 (NEE OG 1212	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH "	1283 1284 1285 1286 OLOHIO 1287 1288	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE	1355 1356 ODUWOL 1357 1358 1359	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE
1209 1210 1211 (NEE OG 1212	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI	1283 1284 1285 1286 OLOHIO 1287 1288	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS	1355 1356 ODUWOL 1357 1358 1359 1360 1361	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO
1209 1210 1211 (NEE OG 1212 (NEE OG	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH "	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAG	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(A	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE
1209 1210 1211 (NEE OG 1212 (NEE OG 1213	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI IUNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI IUNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAG	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(A	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDINA FASASI "OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWOLE	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKA 1289 AKINSA	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(A	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIYA ADERIBIGBE OGUNFEITIMI LANRE	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKA 1289 AKINSA OKANRI	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E" OKARO JAMES CHUKWUEMEKA	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(A 1362 YETUNDE	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE (ADMOR) LATEEF OLANREWAJU OLADAPO MR. ABRAHAM ADEBAYO
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215 1216	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O "OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI "OGUNDIPE AKINYEMI MR., AJAYI "UNDIPE) FUNMILAYO MRS. AND & OTH "OGUNDIPE AKINYEMI MR., AJAYI "UNDIPE) FUNMILAYO MRS. AND & OTH "OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWOLE OGUNDIYA ADERIBIGBE	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAG 1289 AKINSA OKANRI 1290	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E" OKARO JAMES CHUKWUEMEKA	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(1362 YETUNDE 1363	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE (ADMOR) LATEEF OLANREWAJU
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215 1216 1217	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI IUNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI IUNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWOLE OGUNDIYA ADERIBIGBE OGUNFOLAJI VICTORIA OLAJUMOKE OGUNLADE OLABAMIJI	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAG 1289 AKINSA OKANRI 1290 MICHAE	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E." OKARO JAMES CHUKWUEMEKA L OKE MR. JOSEPH BABATUNDE	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(, 1362 YETUNDE 1363 1364 1365	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE (ADMOR) LATEEF OLANREWAJU OLADAPO MR. ABRAHAM ADEBAYO OLADAPO EZEKIEL OLAYELE OLADEJI LEKAN
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215 1216 1217 1218 1219	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIYA ADERIBIGBE OGUNFEITIMI LANRE OGUNFOLAJI VICTORIA OLAJUMOKE OGUNLADE OLABAMIJI OGUNLAJA DAVID OLAYINKA	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAG 1289 AKINSA OKANRI 1290 MICHAE 1291	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E" OKARO JAMES CHUKWUEMEKA LL OKE MR. JOSEPH BABATUNDE OKE TIMOTHY ADEMOLA	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(, 1362 YETUNDE 1363 1364 1365 1366	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE (ADMOR) LATEEF OLANREWAJU OLADAPO MR. ABRAHAM ADEBAYO OLADAPO EZEKIEL OLAYELE OLADEJI LEKAN OLADEJO ROGERS OMOTAYO
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215 1216 1217 1218 1219 1220	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI !UNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIYA ADERIBIGBE OGUNFEITIMI LANRE OGUNFOLAJI VICTORIA OLAJUMOKE OGUNLAJA DAVID OLAYINKA PHILIPS OMOBOWALE ABOSEDE	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAI 1289 AKINSA OKANRI 1290 MICHAE 1291 1292	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E." OKARO JAMES CHUKWUEMEKA L OKE MR. JOSEPH BABATUNDE	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(, 1362 YETUNDE 1363 1364 1365 1366 1367	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE E OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE (ADMOR) LATEEF OLANREWAJU OLADAPO MR. ABRAHAM ADEBAYO OLADAPO EZEKIEL OLAYELE OLADEJI LEKAN
1209 1210 1211 (NEE OG 1212 (NEE OG 1213 1214 1215 1216 1217 1218 1219	"OGUNDIMU BABATUNDE, MEDOYE & OTHERS (ADMORS TO THE ESTATE O " OGUNDIMU COMFORT OLOLADE OGUNDIMU MARY OLURANTI OGUNDINA FASASI "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " "OGUNDIPE AKINYEMI MR., AJAYI UNDIPE) FUNMILAYO MRS. AND & OTH " OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIPE OLUWEMIMO MODUPEOLA OGUNDIYA ADERIBIGBE OGUNFEITIMI LANRE OGUNFOLAJI VICTORIA OLAJUMOKE OGUNLADE OLABAMIJI OGUNLAJA DAVID OLAYINKA	1283 1284 1285 1286 OLOHIO 1287 1288 CHUKAI 1289 AKINSA OKANRI 1290 MICHAE 1291 1292	OKAFOR GODWIN PRINCEWILL OKAFOR LUCY UCHEABUCHI OKAGBARE WINIFRED TINUADE OKAISABOR ELIZABETH MENRU OKANLAWON EBENEZER ADELEKE OKANOME THEOPHILUS DDNAKA "OKANRENDE, ABAYOMI O.& NYA O. (ADMORS TO THE ESTATE OF E" OKARO JAMES CHUKWUEMEKA IL OKE MR. JOSEPH BABATUNDE OKE TIMOTHY ADEMOLA OKECHUKWU KENNETH CHIDOZIE	1355 1356 ODUWOL 1357 1358 1359 1360 1361 FALILAT(, 1362 YETUNDE 1363 1364 1365 1366	OKUNSEINDE BABAJIMI OKUNUBI GABRIEL BAMDELE OKUSANYA MUTIATU AJOKE OKUYEMI BABATUNDE OKUYIGA AKINTUNDE OKWEZE DANIEL CHIKWADO OLABENJO(DECD) OLABENJO ADMOR) MURITALA OLABO OLABODE(DECD) OLABODE ((ADMOR) LATEEF OLANREWAJU OLADAPO MR. ABRAHAM ADEBAYO OLADAPO EZEKIEL OLAYELE OLADEJI LEKAN OLADEJO ROGERS OMOTAYO OLADELE MICHAEL ADEBO





1370 OLADIPO WAHEED OLUKUNLE	1449	OMENAI HENRY IBHADE KWAME	1527	OSHODI FAROUK ADEGBOYEGA
1371 OLADIRE SHEU	1450	OMIDIJI OLUWATONI	1528	OSHODI MOBOLAJI OLADAPO
1372 OLADOTUN GABRIEL FOLARIN	1451	OMIDIYA KAYODE	1529	OSHODI RAZAQ ABIODUN
1373 OLADUNJOYE ADEPEJU AYINKE	1452	OMIKUNLE KUDIRAT ANIKE	1530	OSHOKO FIDELIS OLADIPO
1374 OLAJIRE OLAITAN OLABISI	1453	OMOEGUN OLUGBEMISOLA	1531	OSHOMAH ALEX YUSUF
1375 OLALOKU AKIN	MOPELOI	_A	1532	FADINA OLUSOLA SONOIKI KEHINDE
1376 OLAMUYIWA HAMEED OLUEMIMO	1454	OMOEGUN ZACCHAEUS OYELEYE	& OTHER	S (ADMORS TO THE ESTAT
1377 OLAMUYIWA HAMEED OLUWEMIMO	1455	OMOGBAI AGATHA ANETU	1533	OSHUNKOYA MR. OLAREWAJU
1378 OLANI AMUDATU GBELEWADE	1456	OMOKANYE AHMED SALAMI	POPOOLA	
ADEBISI	1457	OMOKANYE MOSES ADESOYE	1534	OSIAN CLARA ONYERO
		OMOLAJA ESTHER BOLANLE	1535	OSIBO BABAFUNMILOLA
1380 OLANIYI SAMUEL OLUDARE	1459	OMOLAYOLAYOLE MARY	OYINDAN	
1381 OLAOPA OLAKUNLE ABAYOMI	1460	OMOLE ELIZABETH IBIRONKE	1536	OSIBO BABAFUNMILOLA
1382 AKINSIKU BOLA OLAITAN	MOSUNM	OLA	OYINDAN	IOLA
1383 OLAPO ISAAC DELE	1461	OMOLEKAN JOHN OLADIPO	1537	OSIFODUNRIN IDOWU
1384 OLAREWAJU CHRISTIE OLABIMPE	1462	OMOLOLU ABIMBOLA AINA	1538	OSIJO ADERONKE CAROLINE
1385 OLASEMO THERESA AMBA	1463	OMORUAN GRACE ABUOUBO	1539	OSIMA BEATRICE IRORO
				OSIMA JESSE OWODO
1386 OLASEMO THERESA AMBA	1464	OMOTAYO TIRIMISIYU ADE	1540	
1387 OLATOKUNBO TAIBUDEEN OMOLAJA	1465	ONADERU MR. BENJAMIN OLUKANMI	1541	OSIME SYLVESTER EVBODAGHE
1388 OLATUNDE JACOB OLUWAFEMI	1466	ONAFEKO AYODELE	1542	OSINDERO ADENIJI
1389 OLATUNJI ADEJOKE	1467	ONAFEKO LYDIA BANDELE	1543	OSINDERO ASUQUO
1390 OLATUNJI BENSON OMOTAYO	1468	ONAH CLAY IKOGO	1544	OSINDERO BIBIAN OSANUGO
1391 OLATUNJI FOLASHADE	1469	ONAKOYA BENJAMIN	1545	OSINUBI ADEYEMI OKANLAWON
1392 OLATUNJI IYANDA OLAOGBE	1470	ESTATE OF ONANUGA AYODELE	1546	OSISAMI OSITADE OSISAMI OLASUPO
1393 OLATUNJI MUSHAFAU OLABISI	1471	ONANUGA KOLAWOLE OLUSEGUN		S (ADMORS TO THE ESTAT
1394 OLAWEPO ADEBISI	1472	ONANUSI JOSEPH BOLADE	1547 TO THE E	"OSISI, MONICA & NNAMDI (ADMORS
1395 DANIELS STELLA KOFOWOROLA	1473	ONAOLAPO RAYMOND		STATE OF OSISI CHRIS "
1396 OLAYIDE THOMPSON OLA	1474	ONASANYA OLUDAYO ADEFOLU	1548	OSITA-ENUMAH OSITA
1397 OLANREWAJU MOSHOOD AKANBI	1475	ONAYEMI AYO	1549	OSONDU BEATRICE NWABUOGO
1398 OMONAYAJO OLATOKUNBO	1476	ONI OLAJIDE OMOTAYO	1550	"OSUAGWU LEONARD C., OSUAGWU
OLUFUNMILAYO	1477	ONIANWA MAGDALENE NDIDI		& OTHERS (ADMORS TO THE ESTA "
		ONIBUJE DADA		OSUN-BENJAMIN JULIA ABIMBOLA
1399 THE ESTATE OF OLOFINSOLA	1478		1551	
MATTHEW	1479	ONIGBANJO TALIAT ABIOLA	1552	"ESTATE OF OSUN-BENJAMIN KAYODE,
1400 OLOGUNDE ISRAEL BAYO	1480	ONIWINDE OJUOLAPE OLUFOLAYEMI	"	
1401 OLOGUNDUDU MARGARET LUCY	1481	ONIWINDE MR. OLADIPUPO AKINSOLA	1553	OSUNJU PRISCILLA ABOKO
1402 OLOKO MR. BUSHURA OWOLABI	1482	ONIWINDE MR. OLANREWAJU AYODEJI	1554	OSUNKUNLE MOSES OLAGOKE
1403 OLOKODANA ANTHONY OLATOKUNE		ONOKURHEFE JOHNSON OBUKOHWO	AKINSAN	
1404 OLOKUN ADEKUNLE AKINDELE	1484	ONONOGBU OBADIAH	1555	OSUNLALU EDWARD ADEDAPO
1405 OLOKUNDUN ABIODUN	ONWUSIF		1556	OSUNTOKUN ABIODUN OLAYINKA
1406 OLORODE ABIOLA OLUTAYO	1485	ONUAGULUCHI BENJAMIN	1557	OSUNTOKUN AKINJIDE OLADEPO
1407 OLORODE GLADYS MOTELEOLA	1486	ONUIGBO LUCY NWUGBO	1558	OSUNTUYI HILDA
1408 OLORODE MODUPE BUKOLA	1487	ONUMONU OJIABU IFEANYICHUKWU	1559	OSUNTUYI HILDA OLUWEMIMO
1409 OLORODE(DECD) OLORODE	1488	ONUOHA EMEKA MARTINS	1560	ESTATE OF OSUNYOMI EMMANUEL
GLADYS(ADMOR) OLUFEMÍ OLATUNJI	1489	ONWUAMADIKE SYLVESTER	OLADELE	KINGSTON
1410 OLORUNFUNMI ALFRED OMOTAYO	CHUKWU		1561	OTESILE ISAAC OLU
1411 OLOTEWO JULIUS MAGNE	1490	ONWUBUYA CHINWEKE ANENE	1562	OTOBO(DECD) OTOBO
		ON WOBU IA CHIN WERE ANENE		
1412 OLOTU OLANIRAN	PATRICK	ON THE PROPERTY OF THE PROPERT		(ADMOR) ARUIREYEGINOKAN SAMUEL
1413 "ESTATE OF OLOWOFOYEKU JAIYEOI		ONWUJEKWE INNOCENT EDOZIE	1563	OTOLORIN FLORENCE ADEBIMPE
ABAYOMI, "	1492	ONWUKA JOSEPH	1564	"ESTATE OF OTOMEWO PAUL
1414 "OLOWU FATAI, OLOWU ABIOLA &	1493	ONWUKA OGBA KALU	AZANOR,	"
OTHERS (ADMORS TO THE ESTATE O "	1494	ONWUKWE AUGUSTINE NDUKWE	1565	OTTI ERNEST UGONNA
1415 OLOWU OLUWOLE	1495	ONYEANUSI AKUOBI N	1566	THOMAS BOLAJOKO MORADEUN &
1416 OLOWU OTUNBA OLATUNDE	1496	ONYEGBULA EVEREST CECIL		AYO (ESTATE OF OTUBAGA
1417 OLOYEDE JOSEPH OYERINDE	1497	ONYEJE RUFUS CHUKWUEMEKA	MACAUL	
1418 OLOYEDE MICHAEL OLAGOKE	1498	ONYEOBI PATRICK ISIOMA GOODLUCK	1567	OTUEDON PALMER
1419 OLOYEDE SURAJUDEEN KOLADE	1499	ONYEODIZIELU CHRISTOPHER	ORITSETS	SERUNDEDE
1420 OLTSA MARGARET IWEBUNKITI				
	LEBECHU	'KWU		OTULANA(DECD) ADMIN GEN OF
1421 OLUFADE OLADIPUPO	LEBECHU 1500	JKWU ONYIA ENECHI	1568	
1421 OLUFADE OLADIPUPO 1422 OLUFUWA EMMANUEL AFOLABI	1500	ONYIA ENECHI	1568 OGUN STA	ATE (ADMOR) HAREEM ISHOLA
1422 OLUFUWA EMMANUEL AFOLABI	1500 1501	ONYIA ENECHI ONYIRIMBA ESTHER	1568 OGUN ST. 1569	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE	1500 1501 1502	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE	1568 OGUN STA 1569 1570	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN	1500 1501 1502 1503	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN	1568 OGUN STA 1569 1570 1571	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE	1500 1501 1502 1503 1504	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI	1568 OGUN STA 1569 1570 1571 1572	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN	1500 1501 1502 1503 1504 1505	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI	1568 OGUN ST. 1569 1570 1571 1572 1573	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI	1500 1501 1502 1503 1504 1505 1506	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI	1568 OGUN ST. 1569 1570 1571 1572 1573 1574	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA	1500 1501 1502 1503 1504 1505 1506 OPENE	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI	1500 1501 1502 1503 1504 1505 1506	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI	1568 OGUN ST. 1569 1570 1571 1572 1573 1574	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE	1500 1501 1502 1503 1504 1505 1506 OPENE 1507	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO ORESANYA EMMANUEL	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1579	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI OYEBODE IBIRONKE
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL 1432 OLUREMI HEZEKIEL	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509 1510	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO ORESANYA EMMANUEL ORESANYA SAMUEL OLUGBEMIGA	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1579 1580	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI OYEBODE IBIRONKE OYEBODE THOMAS AYINDE
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL 1432 OLUREMI HEZEKIEL 1433 OLUSANYA BEATRICE BANDELE	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509 1510 1511	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO ORESANYA EMMANUEL ORESANYA SAMUEL OLUGBEMIGA ORIAKHI MATTHEW OSARO	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1578 1579 1580 1581	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI OYEBODE IBIRONKE OYEBODE THOMAS AYINDE OYEBOLU MR. BOLUDE
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL 1432 OLUREMI HEZEKIEL 1433 OLUSANYA BEATRICE BANDELE 1434 OLUSANYA ELIZABETH OLUDOYIN	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509 1510 1511 1512 1513	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO ORESANYA EMMANUEL ORESANYA SAMUEL OLUGBEMIGA ORIJAKHI MATTHEW OSARO ORIJA(DECD) ORIJA	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1579 1580 1581	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI OYEBODE IBIRONKE OYEBODE THOMAS AYINDE OYEBOLU MR. BOLUDE OYEBOLU MODUPE OLUBOLA
1422 OLUFUWA EMMANUEL AFOLABI 1423 OLUGBOYEGA ADEBOYE 1424 OLUGEMO MR. ABIODUN 1425 OLUKAN SOLOMON ADE 1426 OLUKOGA MRS. FLORENCE ADETOUN 1427 OLUKOGA MR. OLUWUNMI 1428 OLUKOYA OLUSOLA 1429 OLUKOYA TELE 1430 OLUMIDE ADEKUNLE 1431 OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL 1432 OLUREMI HEZEKIEL 1433 OLUSANYA BEATRICE BANDELE	1500 1501 1502 1503 1504 1505 1506 OPENE 1507 1508 1509 1510 1511 1512 1513	ONYIA ENECHI ONYIRIMBA ESTHER OPALEYE AMOS ADE OPARA ANAELE SEBASTIAN OPARA MICHAEL NNAJI OPASANYA KUDIRAT OYEYEMI OPENE CHARLES OKEYEA ESTATE. OF ORAMA ESTHER IFEAKANWA OREDUGBA CHRISTIANA OLUYEMISI ORELAJA OLADAPO ORESANYA EMMANUEL ORESANYA SAMUEL OLUGBEMIGA ORIAKHI MATTHEW OSARO	1568 OGUN ST. 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1578 1579 1580 1581	ATE (ADMOR) HAREEM ISHOLA OTUNLA SAMUEL OLA OVIAWE CHARLES EBOJE OWOADE ABDUL AZEEZ OWOLABI CHRISTOPHER ADIGUN OWOLABI MOSHOOD OLAYIWOLA OWOREN MARTIN ANSELM OWOSHO NOSIRU MOMOH OWOYELE SALAU SAKA OYADIRAN ABINBOLA OYEBANJO SULEMONA OLATUNJI OYEBODE IBIRONKE OYEBODE THOMAS AYINDE OYEBOLU MR. BOLUDE
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1598 OYEWOLE ELIZABETH OMOTAYO	4.6.60	G LAWIGI LT L DI		
1500 OVEWOLE OLADIDO	1669	SANUSI ALABI	LIMITED	CALAMI PATALOWOLADI
1599 OYEWOLE OLADIPO	1670	SANUSI HAKEEM	1745	SALAMI FATAI OWOLABI
1600 "OYEWOLE(DECD) AYORINDE, MR	1671	SANUSI HENRY OLUSEGUN	1746	BESTLINK INVESTMENT LIMITED
JUSTICE T.A.& OTHERS(ADMOR) SIMEON	1672	SANUSI SADIQ	LIMITED	CALLA ANGELTALO A CRATE
OLUPOJU "	1673	SANUSI SADIQ IBIKUNLE	1747	SALAAM FATAI O AGBAJE
1601 ESTATE OF OYEWOLE TITUS OLUFEMI	1674	"EST OF SANUSI SULAIMAN ALABI, "	1748	SALAAM FATAI O AGBAJE
1602 OYEYEMI ISAAC OLAYANJU	1675	SANUSI WABI	1749	TEMILOLA MRS. ADESOLA MOYOSORE
1603 OYOVWE GODFREY KUSHION	1676	SANWO PATRICK AGBOLADE	IBIYEMI	TA CDO DATIENCE NINA DUGO
1604 OZIM GILBERT NWAFOR	1677	SARUMI ALIRAT ATINUKE	1750	TAGBO PATIENCE NWABUGO
1605 OLUKAYODE ODULESI JOSIAH	1678	SAVAGE JACOB KEHINDE GBADEBO	1751	TAHIR ABUBAKAR
1606 ODERINDE IDOWU	1679	ESTATE OF SAWYERR ABRAHAM	1752	TAHIR ISA
1607 OKOLI NGOZI DORTHY	ALADE		1753	TAIGER ISAAC OBODO
1608 OKEREKE THERESA NWADINMA	1680	SAYID SULAIMON OLATUNDE	1754	TAIWO ANTHONY OLATUNJI
1609 ESTATE OF ORESEGUN GODWIN	1681	SETON JONATHAN OLUFUNSO	1755	TAIWO MR. BENJAMIN OLUSEYI
IBIYEMI	1682	SEWONIKU ALFRED OLUGBOYEGA	1756	TAIWO FLORENCE
1610 OTUBAGA MAJOLA ADEYEMI (ADMOR)	1683	SHANKYURA PAUL DUE	1757	TAIWO MARGARET OLAJUMOKE
1611 OYETOSHO BOLATITO ADEJARE	1684	ABUBAKAR USMAN SHETTIMA	KIKELOM	
1612 OYEBISI AMOS OLADELE		RS TO THE ESTATE OF SHETTIMA USMAN)	1758	TAIWO MICHAEL BABATUNDE
1613 ONONIWU (ADMOR) VICTORIA	1685	SHEWONIKU ADENUGA ODUDEMUREN	1759	TAIWO THOMAS BABATUNDE
1614 OGUNWALE ALBERT OLU	(DEC'D)	CHOACA ANG ATH INA EVO	1760	TALABI ANTHONY ADEFOLAJUWON
1615 OLADELE OYEBISI AMOS	1686	SHOAGA AYISATU IYA EKO	1761	TALABI SAMUEL ADEYINGBO
1616 OFFOR EBERECHUKWU O	1687	SHOAGA OLATUNDE ALANI	1762	TALABI TITILAYO
1617 OYENUBI NURUDEEN ADEKUNLE	1688	SHOAGA RISIKATU ABAKE	1763	TAMUNO DONATUS ROWLINSON
1618 OKUMAGBA FRANCIS	1689	SHODIMU FELICIA ADEWUNMI	1764	TAWOSE GAMALIEL OLUDIPE
1619 PALMER GUSTAVUS BENJAMIN	1690	SHOEWU OLUWAGBEMIGA	1765	TAYO OLUFEMI OLAJIDE
1620 PAYNE SELINA OLAYIWOLA	1691	SHOEWU OLUWAMAYOKUN	1766	TEMOFEH HENRY MOZARE
1621 PEARCE DR. JAMESON AKINTOLA	1692	SHOKENU ISAAC OLUSEGUN	1767	TEMOWO(DECD) TEMOWO
1622 PELUMI SAMUEL IDOWU	1693	SHOLADEMI BENJAMIN KEHINDE		(ADMOR) PHILEMON OYE
1623 PEREIRA ANDREW O	1694	SHOMOTUN CHARLES BABATUNDE	1768	TEN INVESTMENT ASSOCIATION
1624 OSA-PETERS LAURETTA NNENA	1695	SHONEKAN MARGARET OYEBOLA	LIMITED	TERMS A LAMBA ARERON A
(ADMORS TO THE ESTATE OF PETERSIDE	1696	SHONIBARE(DECD) SHONIBARE MR.	1769	TERIBA LAMIDI ADEBOLA
MARCELL		UN(ADMOR) ADETUTU WURAOLA	1770	TOGUN AJIBOLA
1625 PETERSIDE OWEN DODD	1697	SHOPEJU CAROLINE MORENIKE	1771	TOM-DOLLAR SAMUEL CARLOS
1626 PHILLIPS BOLAJI OLUFUYI	1698	SHOPEJU EFUNBOSEDE AYOTUNDE	1772	TOMORI JAMES BAMDELE OYENIYI
1627 PIMA OBIESIAH	1699	SHOPEJU MR. SHOTUNDE	1773	TOMORI MR. SIYANBOLA
1628 POPOOLA(DECD) POPOOLA	1700	SHOTUBO BOLAJI OSHIYEMI	1774	TOMORI MRS. TITILAYO
EDWARD(ADMOR) AKANBI	1701	FAGBEMI ADEBOLA OLADELE	1775	TORTY NNENNA
1629 POPOOLA EMMANUEL OLUFEMI DEC'D	1702	SIKPOJIE SAMUEL OLUWAFEMI	1776	TOWOSE AMOS IDOWU
1630 POPOOLA OLAWALE IDOWU	1703	SMITH ABEL ADEWUNMI	1777	TUBI OLASUPO OLASEBE
1631 PRUDENTIAL SECURITIES LIMITED	1704	SOAGA MUBASIRU ADEDOTUN	1778	UBANATU DOMINIC OHANAGBAKU
1632 PUROHIT TARLIKA PRIYAVADAN	1705	SOBODU CLEMENT OLAWUNMI	1779	UBANI IRONWUA
1633 RAHMONI	1706	SOBODU GODWIN SEGUN	1780	UBEZE ISAAC PAT. CHUKS
1634 RAJI TIJANI OYEDELE	1707	SOBODU OLUBUNMI OLUGBENGA	1781	UDEAKPU PETER
1635 REEMSON WAHAB ADEDAYO	1708	SOBOWALE SOMOYE OLATUNJI	1782	UDEOGU HENRY ASOBIE
1636 ESTATE OF REFFELL GEORGE AYOOLA		OF SOBOWALE	1783	UDO-AKA MARTINA IMA
MOROUNFOLU	1709	SOBOYEDE OKANLAWON	1784	UDOFOT UDOH MATTHEW
1637 RIMS SECURITIES LIMITED	ADEGBO		1785	UDONDEK TIMOTHY
1638 RIV SECURITIES AND INVESTMENTS	1710	SOBOYEJO DR. O.A.	1786	"UDONSI(DECD) ENI, DR EMMANUEL &
LTD	1711			VIN(ADMOR) ROSE OJI "
LTD	1711	SODEINDE GABRIEL POPOOLA		
1639 ROJAIYE ABAYOMI OLAYINKA	1712	SODEINDE POPOOLA	1787	UFOCHUKWU CHRISTOPHER N.&
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI	1712 1713	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE	1787 MICHAEL	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR.	1712 1713 1714	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN	1787 Michael Ufochuk	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA	1712 1713 1714 1715	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI	1787 MICHAEL UFOCHUK 1788	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF C "ESTATE OF UGHANZE GREGORY
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI (DECD) RUFAI	1712 1713 1714 1715 1716	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE	1787 MICHAEL UFOCHUK 1788 NWANKW	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF "ESTATE OF UGHANZE GREGORY O,"
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO	1712 1713 1714 1715 1716 1717	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO	1787 MICHAEL UFOCHUK 1788 NWANKW 1789	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF "ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED	1712 1713 1714 1715 1716 1717 1718	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB	1787 MICHAEL UFOCHUK 1788 NWANKW 1789 1790	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF "ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA
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1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI LE(ADMOR) MOSES OLADIPO	1787 MICHAEL UFOCHUK 1788 NWANKW 1789 1790 1791 1792 1793	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF "ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS OWOLABI	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI 1721	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI .E(ADMOR) MOSES OLADIPO SOLANKE OLUSEGUN	1787 MICHAEL UFOCHUR 1788 NWANKW 1789 1790 1791 1792 1793 1794	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF "ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA UGWUKAH PATRICK OKONKWO IGWE
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1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS 0WOLABI 1647 SAID RAMON ADIO 1648 SALAKO ADEYEMI AFOLABI	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI 1721 1722 SOLE	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI .E(ADMOR) MOSES OLADIPO SOLANKE OLUSEGUN SOLE FRANCIS ODUNTAN ESTATE. OF	1787 MICHAEL UFOCHUK 1788 NWANKW 1789 1790 1791 1792 1793 1794 1795 OJERHEB	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF ("ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA UGWUKAH PATRICK OKONKWO IGWE UKHUREBOR SYLVESTER SUNDAY ONA
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1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS OWOLABI 1647 SAID RAMON ADIO 1648 SALAKO ADEYEMI AFOLABI 1649 SALAKO ABASTU 1650 SALAKO BASTU 1652 SALAKO BASTU 1652 SALAKO IYABO 1653 SALAKO MAROOF ADEREMI 1654 OLAMILEKAN M.S& ABDULSALAM O.A (ADMORS TO THE ESTATE OF SALA 1655 SALAMI MUDASHIRU ADEKUNLE 1656 SALAMI OLUWAFUNMILAYO OLUWAYEMISI 1657 SALAMI RASHEED 1658 ADEKOYA OLUFEMI & AWONIYI ANIKE & OTHERS (ADMORS TO THE ESTATE 1659 SALAWU MONSURAT OLAJUMOKE 1660 SALAWU MONSURAT OLAJUMOKE 1661 SALISU MAKANJUOLA IDOWU 1662 MUHAMMAD SAGIR (ADMORS TO THE ESTATE OF SALISU MUDI 1663 SALIU ALADE OLAWALE 1664 SAMBO ALIYU SUBAT 1665 SAMI ALFRED ONATOYE 1666 "SANMABO STELLA IYABODE &,	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI 1721 1722 SOLE 1723 1724 1725 OLOLAE 1726 1727 1728 OLUBAY 1729 1730 DANIEL 1731 1732 1733 1734 OLADEI 1735 1736 1737 1738	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI LE(ADMOR) MOSES OLADIPO SOLANKE OLUSEGUN SOLE FRANCIS ODUNTAN ESTATE. OF SOLOLA-ALAGBOJE SOMOYE JONATHAN AKIN SOMUYIWA(DECD) SOMUYIWA DE(ADMOR) ELIJAH OLATUNJI SONOLA OMOBOLANLE SONTAN ISAAC ADELEKE SUNDAY SOSINA(DECD) SOSINA TWA(ADMOR) DAVID AKITOLA SOTADE DEC D CLEMENTINA MOSADI SOTADE(DECD) SOTADE MR. (ADMOR) GABRIEL ADE SOTADE OLUTUNBILOLA ABIODUN SOTADE OLUTOBI OLUDIMIMU SOTANNDE SOLOMON ADEKUNLE ESTATE OF PA SOTOMI ALFRED NDE SOUZA AGNES OJUOLAPE SOWEMIMO JOYCE OLUFOLAKEMI SOWEMIMO JOYCE OLUDIPE STEPHEN ISAAC SUBAIR AJIBOLA	1787 MICHAEL UFOCHUK 1789 1790 1791 1792 1793 1794 1795 OJERHEB 1796 1797 1798 1799 1800 1801 1802 1803 1804 CHUKWU 1805 1806 1807 1808 1809 1810 1811 1812 UTHMAN 1813	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF ("ESTATE OF UGHANZE GREGORY O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA UGWUKAH PATRICK OKONKWO IGWE UKHUREBOR SYLVESTER SUNDAY ONA UKIM OKON EDEM UKOH AUGUSTINE NWABUDE UKUEJE MR. EMMANUEL ESTATE OF UMANAH IMEH SAMPSON UMAR MOHAMMED MAIKUDI UMARU KASSIM UMEBOLU BARNABAS ONYEKA UMEH GODWIN UCHE UMOH MICHAEL PAUL UMOH OKON DAN UMOYE ALEXANDER BOJIBOJI UNGUWARJAJI TUKUR USMAN HAJIA AMINA FUNKE JOKO USOH UZOMA DEC'D USUA ELIZABETH OLAYINKA UTHMAN YAHAYA ESTATE. OF
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS 0WOLABI 1647 SAID RAMON ADIO 1648 SALAKO ADEYEMI AFOLABI 1649 SALAKO ABABALOLA 1651 SALAKO BABALOLA 1651 SALAKO BASTU 1652 SALAKO BASTU 1652 SALAKO HASANI 1655 SALAKO BASTU 1655 SALAKO BASTU 1655 SALAMI MUDASHIRU ADEKUNLE 1656 SALAMI OLUWAFUNMILAYO 0LUWAYEMISI 1657 SALAMI RASHEED 1658 ADEKOYA OLUFEMI & AWONIYI ANIKE & OTHERS (ADMORS TO THE ESTATE 1659 SALAWU MONSURAT OLAJUMOKE 8 OTHERS (ADMORS TO THE ESTATE 1659 SALAWU MONSURAT OLAJUMOKE 1660 SALAWUDEEN BABATUNDE AMUSA 1661 SALISU MAKANJUOLA IDOWU 1662 MUHAMMAD SAGIR (ADMORS TO THE ESTATE OF SALISU MUDI 1663 SALIU ALADE OLAWALE 1664 SAMBO ALIYU SUBAT 1665 SAMI ALFRED ONATOYE 1666 "SAMABO STELLA IYABODE &, BUNMI (ESTATE OF SANMABO JUSTUS	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI 1721 1722 SOLE 1723 1724 1725 OLOLAE 1726 1727 1728 OLUBAY 1730 DANIEL 1731 1732 1733 1734 OLADEI 1735 1736 1737 1738 1738 1739 1740	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI .E(ADMOR) MOSES OLADIPO SOLANKE OLUSEGUN SOLE FRANCIS ODUNTAN ESTATE. OF SOLOLA-ALAGBOJE SOMOYE JONATHAN AKIN SOMUYIWA(DECD) SOMUYIWA DE(ADMOR) ELIJAH OLATUNJI SONOLA OMOBOLANLE SONTAN ISAAC ADELEKE SUNDAY SOSINA(DECD) SOSINA TWA(ADMOR) DAVID AKITOLA SOTADE DEC D CLEMENTINA MOSADI SOTADE DEC D CLEMENTINA MOSADI SOTADE OLUFUNMILOLA ABIODUN SOTANDE SOLOMON ADEKUNLE ESTATE OF PA SOTOMI ALFRED NDE SOUZA AGNES OJUOLAPE SOWEMIMO JOYCE OLUFOLAKEMI SOWEMIMO OLOLADE SOYANNWO ABIOLA OLUDIPE STEPHEN ISAAC SULE BISIRIYU AKANBI	1787 MICHAEL UFOCHUK 1788 NWANKW 1789 1790 1791 1792 1793 1794 1795 OJERHEB 1796 1797 1798 1799 1800 1801 1802 1803 1804 CHUKWU 1805 1806 1807 1808 1809 1810 1811 1812 UTHMAN 1813 1814 1815	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF ("ESTATE OF UGHANZE GREGORY"O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA UGWUKAH PATRICK OKONKWO IGWE UKHUREBOR SYLVESTER SUNDAY ONA UKIM OKON EDEM UKOH AUGUSTINE NWABUDE UKUEJE MR. EMMANUEL ESTATE OF UMANAH IMEH SAMPSON UMAR MOHAMMED MAIKUDI UMARU KASSIM UMEBOLU BARNABAS ONYEKA UMEH GODWIN UCHE UMOH MICHAEL PAUL UMOH OKON DAN UMOYE ALEXANDER BOJIBOJI UNGUWARJAJI TUKUR USMAN HAJIA AMINA FUNKE JOKO USOH UZOMA DEC'D USUA ELIZABETH OLAYINKA UTHOMO NELISA UWAIFO THERESA IKANI UYANWUNE EMMANUEL ONYIBO UZOCHUKWU ADOLPHUS
1639 ROJAIYE ABAYOMI OLAYINKA 1640 ROTIMI & ROTIMI MODUPE KUFORIJI & ANR. 1641 RUFAI AKIBU ADEMOLA 1642 RUFAI(DECD) RUFAI TAJUDEEN(ADMOR) GANIYU GBADEBO 1643 RYCROFT INVESTMENTS LIMITED 1644 SECURITY SWAPS LIMITED 1645 SONS NURU JIBRIN & 1646 SHOBOWALE OTUNBA THEOPHILUS OWOLABI 1647 SAID RAMON ADIO 1648 SALAKO ADEYEMI AFOLABI 1649 SALAKO ABAYOM 1650 SALAKO BABALOLA 1651 SALAKO BASTU 1652 SALAKO BASTU 1652 SALAKO IYABO 1653 SALAKO BASTU 1654 OLAMILEKAN M.S& ABDULSALAM O.A (ADMORS TO THE ESTATE OF SALA 1655 SALAMI MUDASHIRU ADEKUNLE 1656 SALAMI OLUWAFUNMILAYO OLUWAYEMISI 1657 SALAMI RASHEED 1658 ADEKOYA OLUFEMI & AWONIYI ANIKE & OTHERS (ADMORS TO THE ESTATE 1659 SALAWU MONSURAT OLAJUMOKE 1660 SALAWUDEEN BABATUNDE AMUSA 1661 SALISU MAKANJUOLA IDOWU 1662 MUHAMMAD SAGIR (ADMORS TO THE ESTATE OF SALISU MAKANJUOLA IDOWU 1663 SALIU ALADE OLAWALE 1664 SAMBO ALIYU SUBAT 1665 SAMI ALFRED ONATOYE 1666 "SANMABO STELLA IYABODE &, BUNMI (ESTATE OF SANMABO JUSTUS OLUWOLE)"	1712 1713 1714 1715 1716 1717 1718 1719 1720 IBIKUNI 1721 1722 SOLE 1723 1724 1725 OLOLAE 1726 1727 1728 OLUBAY 1729 1730 DANIEL 1731 1732 1733 1734 OLADEI 1735 1736 1737 1738 1738 1739 1740 1741 1742	SODEINDE POPOOLA SODEINDE VICTORIA MORENIKE SODIPO JONATHAN OLUSEGUN SOGBESAN MICHAEL ADENIJI SOGBESAN MICHAEL ADENIJI SOGBESAN MR. PETER OLAKEINDE ESTATE OF SOKAN JULIUS SOBANJO SOKOYA ADEYINKA MUHEEB SOKOYA YAYA ADEKOYA SOKUNBI(DECD) SOKUNBI .E(ADMOR) MOSES OLADIPO SOLANKE OLUSEGUN SOLE FRANCIS ODUNTAN ESTATE. OF SOLOLA-ALAGBOJE SOMOYE JONATHAN AKIN SOMUYIWA(DECD) SOMUYIWA DE(ADMOR) ELIJAH OLATUNJI SONOLA OMOBOLANLE SONTAN ISAAC ADELEKE SUNDAY SOSINA(DECD) SOSINA TWA(ADMOR) DAVID AKITOLA SOTADE DEC D CLEMENTINA MOSADI SOTADE DEC D CLEMENTINA MOSADI SOTADE OLUFUNMILOLA ABIODUN SOTADE OLUTOBI OLUDIMIMU SOTANNDE SOLOMON ADEKUNLE ESTATE OF PA SOTOMI ALFRED NDE SOUZA AGNES OJUOLAPE SOWEMIMO OLOLADE SOYANNWO ABIOLA OLUDIPE STEPHEN ISAAC SULB BISIRIYU AKANBI SULU MATTHEW KEHINDE	1787 MICHAEL UFOCHUK 1788 NWANKW 1789 1790 1791 1792 1793 1794 1795 OJERHEB 1796 1797 1798 1799 1800 1801 1802 1803 1804 CHUKWU 1805 1806 1807 1808 1809 1810 1811 1812 UTHMAN 1813 1814 1815 1816 1817	UFOCHUKWU CHRISTOPHER N.& I. (ADMORS TO THE ESTATE OF ("ESTATE OF UGHANZE GREGORY"O," UGHOJOR JOHNSON NUSA UGO BEATRICE UMERA UGWUEGBU GODFREY I UGWUEZE MR. CHARLES ANIELO UGWUH IRENE NNEKA UGWUKAH PATRICK OKONKWO IGWE UKHUREBOR SYLVESTER SUNDAY ONA UKIM OKON EDEM UKOH AUGUSTINE NWABUDE UKUEJE MR. EMMANUEL ESTATE OF UMANAH IMEH SAMPSON UMAR MOHAMMED MAIKUDI UMARU KASSIM UMEBOLU BARNABAS ONYEKA UMEH GODWIN UCHE UMOH MICHAEL PAUL UMOH OKON DAN UMOYE ALEXANDER BOJIBOJI UNGUWARJAJI TUKUR USMAN HAJIA AMINA FUNKE JOKO USOH UZOMA DEC'D USUA ELIZABETH OLAYINKA UTHMAN YAHAYA ESTATE. OF UTODIO NELISA UWAIFO THERESA IKANI UYANWUNE EMMANUEL ONYIBO UZOCHUKWU ADOLPHUS UZOETOH ANTHONY CHUKWUMA





1820 UWAEN	ME IKECHUKWU M	1898	ADENAGBE SAMUEL SEHINDE	1978	TOWOLAWI SAMUEL AKINGBADE
		1899	SALAAM FATAI OWOLABI AGBAJE	1979	DEMEHIN DAVIS OLAWALE
1822 VENTU	RE & TRUST LIMITED	1900	KASUMU SHAKIRU ADEMOLA	1980	ONABANJO EBENEZER O
1823 VERISS	SIMO MR. STIGMATA	1901	BALOGUN SIKIRU AKANO	1981	JIDEAMA UCHENNA TOCHUKWU
AKINWUNMI ESTA	ATE. OF VERISSIMO	1902	METU CHIDI	1982	SHOFOWORA GANIYU OLADIPO
		1903	KEMABONTA AYIBATONYE	1983	ADEBOGUN JOSHUA ADEYINKA
		1904	FALCON SECURITIES-DEPOSIT A/C	1984	IGWE ERNEST CHUKWUSORO
		1905	ALINONU CLIFFORD C.	1985	FALADE OLUSOLA LIMITED
		1906	ALINONU VICTORIA O.	1986	EDE OGUNWA RIGHTOUS
		1907	ALINONU SEBASTIAN A.	1987	DOORSTEP INVESTMENTS & SERVICES
		1908	ALINONU PASCAL I.	CO.LTD.	DOORSTEI INVESTMENTS & SERVICES
		1909	ALINODU LUKE K.	1988	RMR VENTURES
		1909	ALINONU JOSEPHAT U.	1989	
				1989	POINT INVESTMENTS LIMITED
INSURANCE CO. L'		1911	OGBECHIE NYEM		VANTAGE FINANCE & INV. LTD
		1912	OHANWUSI GRACE AMARACHI	1991	ADEBAYO ABIADE GABRIEL
		1913	T. T. INVESTMENTS LIMITED	1992	GIBA NIGERIA LIMITED
		1914	PRUDENTIAL FINANCIAL ASSOCIATES	1993	OBIELO COLLINS CHIDIEBELE
		1915	BFCL ASSETS & SECURITIES-DEPOSIT	1994	OBIELO MAUREEN EBUBECHUKWU
OF WILLIAMS		A/C		1995	JOZA NIGERIA LIMITED
		1916	BRUNTON DAVID	1996	AKINJOLA JOSEPH AKINKUNMI (EVAN)
		1917	OHANWUSI ONYII EMMANUELLA	1997	KEMABONTA AYIBATONYE
		(MRS)		1998	KENDALL SECURITIES LIMITED
1839 WINFU	L GODFREY EKPO CHRISTIAN	1918	UMUNNA GEORGE EJIOFOR	1999	ABDUL ADABARA BAMIDELE
		1919	OMOLODUN ABAYOMI OLUSEGUN	2000	SKYLIMIT INVESTMENT LTD
1841 WSTC I	FINANCIAL SERVICES LIMITED	1920	IREGBENU THEODORE UCHENNA NZE	2001	AKPAN KOKOMBAT
1842 Y.A. YU	JSUFU & BROTHERS	1921	UWAEME IKECHUKWU M.	2002	SOLID INVESTMENNTS & SECURITIES
1843 YAHAY	A SHEHU	1922	VERTEX INVESTMENTS LTD	CO	
1844 YAKUB	BU ISIYAKU	1923	SEYI IGE & SONS LIMITED	2003	WILSON CHARLES OLUBAYO
		1924	ADEBAYO ADEDOYIN MARTINS	2004	LADEHL FEMIFOLUWA
		1925	IWILADE DAVID ADETUNJI	2005	BALTU DANLADI YUSUFU
		1926	LAWAL KADRIL A.O.	2006	BANCORP NOMINEES LTD A/C "NBK"
		1927	ROY A - ASSOCIATES	2007	OLANREWAJU OLUBOKOLA
		1928	ZIMEST INV. & MGMT. CO.	OLASUME	
		1929	SOTUBO OLADELE GEORGE	2008	ESTATE OF AFOLABI MURITALA
		1930	LONGGYAT INVESTMENTS LIMITED	ABIOLA	ESTATE OF APOLABI MORITALA
		1930	READINGS INVESTMENTS LIMITED	2009	TOKACY INVESTMENT SERVICES LTD
		1931	GRACELAND RESOURCES LTD	2009	
					SA-ANN NIGERIA COY LTD
		1933	IBRAHIM RABIU	2011	EKWURUKE EMEKA JERRY
		1934	MOHAMMED DAN AZUMI ABDULLAHI	2012	ODUBIYI SIMEON AKINYEMI
		1935	DIPE MICHAEL ADEMOLA	ADEKUNL 2013	
		1936 1937	OLADAPO EZEKIEL OLAYELE CHART INVESTMENTS LIMITED	2013	OGUNMODEDE GABRIEL AKUEKWE ELIAS
		1938	OLOKUN OBAFEMI EFUWAPE	2014	FALCON SECURITIES LTD. TRADING
		1939	IKIROMA TONYE H.	A/C	TALCON SECORTIES LID. TRADING
		1940	FAIRDEAL INVESTMENT & SEC. LTD.	2016	OKECHUKWU K. C. N. (EST OF)
1862 YUSUF	U YISAU AYANDA	1941	UGWU GODWIN CHUKWUEMEKA	2017	ADEYINKA SAMUEL OLUKAYODE
1862 YUSUF 1863 ZAKAR	U YISAU AYANDA II H.W.	1941 (ENGR)	UGWU GODWIN CHUKWUEMEKA	2017 ADISA	ADEYINKA SAMUEL OLUKAYODE
1862 YUSUF 1863 ZAKAR 1864 ZAKAR	U YISAU AYANDA II H.W. II JOHN LAWAL	1941 (ENGR) 1942	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN	2017 ADISA 2018	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAH	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU	1941 (ENGR) 1942 1943	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO	2017 ADISA 2018 2019	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM)
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAH 1866 MEGAF	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA	1941 (ENGR) 1942 1943 1944	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA	2017 ADISA 2018 2019 2020	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAH 1866 MEGAF 1867 KALTO	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD	1941 (ENGR) 1942 1943 1944 1945	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID	2017 ADISA 2018 2019 2020 2021	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI	1941 (ENGR) 1942 1943 1944 1945 OLUWADE	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE	2017 ADISA 2018 2019 2020 2021 2022	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA	U YISAU AYANDA XI H.W. XI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI AM UDO NSIKAN	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA	2017 ADISA 2018 2019 2020 2021 2022 2023	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA 1870 ARM SI	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI MU UDO NSIKAN ECURITIES LIMITED	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID SMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU	2017 ADISA 2018 2019 2020 2021 2022 2023 2024	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA 1870 ARM SI 1871 TRADE	U YISAU AYANDA LI H.W. LI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI AM UDO NSIKAN ECURITIES LIMITED	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY	2017 ADISA 2018 2019 2020 2021 2022 2023 2024 2025	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C.
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAH 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA 1870 ARM SI 1871 TRADE	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI IM UDO NSIKAN ECURITIES LIMITED	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT	2017 ADISA 2018 2019 2020 2021 2022 2023 2024 2025 2026	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA 1870 ARM SI 1871 TRADE A/C1 1872 ESTATE	U YISAU AYANDA II H.W. II JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI LM UDO NSIKAN ECURITIES LIMITED LINK SECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE	2017 ADISA 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1869 WILLIA 1870 ARM SI 1871 TRADE A/C1 1872 ESTATE OLUWOLE	U YISAU AYANDA LI H.W. LI H.W. LI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI MM UDO NSIKAN ECURITIES LIMITED LINK SECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID SMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI	2017 ADISA 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY
1862 YUSUF 1863 ZAKAR 1864 ZAKAR 1865 ZUBAII 1866 MEGAF 1867 KALTO 1868 BELLO 1870 ARM SI 1871 TRADE A/C1 1872 ESTATE OLUWOLE 1873 DADA	U YISAU AYANDA LI H.W. LI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI AM UDO NSIKAN ECURITIES LIMITED LINK SECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL	2017 ADISA 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER
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1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI EM UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO ERSHIP INV-DEPOSIT A/C ERSHIP INV-CO. TRADED-STOCK-L L ZIRHI MICHAEL MIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED MEW YAYAH OLUROTIMI EN EXPRESS LIMITED MY GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- MAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1958 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-C BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 2046 STOCK-A/2047	OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTIOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST
1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI MU UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INV.CO. TRADED-STOCK- L ZIRHI MICHAEL MIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED IEW INVESTMENTS LIMITED IEW INVESTMENT LIMITED IEW AYAH OLUROTIMI ON EXPRESS LIMITED AN GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- IAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI FURITIES-DEPOSIT A/C	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970 1971	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-C BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA KAYODE TOYIN OLALEYE YESIDE ADEOLA	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 2046 STOCK-A/ 2047 W.A-TRAD	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C
1862	U YISAU AYANDA LI H.W. LI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI MU DO NSIKAN ECURITIES LIMITED LINK SECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INV.CO. TRADED-STOCK- L ZIRHI MICHAEL MIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED HEW INVESTMENT LIMITED HEW INVESTMENT LIMITED HEW INVESTMENT LIMITED HODIMU IFONLAJA M GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- HAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI URITIES-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970 1971 1972	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-C BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN OLALEYE YESIDE ADEOLA SALAKO ADEYEMI AFOLABI	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 2046 STOCK-A/2 2047 TRADNG	OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST DING TRUST BANK/AFRINVEST
1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI EM UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS COLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INVESTMENTS LIMITED IM O OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED IM YAYAH OLUROTIMI EN EXPRESS LIMITED AND GENERAL ENTERPRISES ENTY VENTURES FOCKBROKERS LTDTRADED- IAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI URITIES-DEPOSIT A/C ESSETS & SECURITIES-TRADED- ESSETS & SECURITIES-TRADED- EN STOCKBROKERS-DEPOSIT A/C ESSETS & SECURITIES-TRADED- EN STOCKBROKERS-DEPOSIT A/C ESSETS & SECURITIES-TRADED-	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1958 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1970 1971 1972 1973	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID EMILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEFFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-C BANJOKO TAIWO TEMILAYO BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN OLALEYE YESIDE ADEOLA SALAKO ADEYEMI AFOLABII ADENIJI VICTORIA IYABODE	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2034 2035 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 STOCK-A/ 2047 W.A-TRAE TRADNG 2048	ADEYINKA SAMUEL OLUKAYODE OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST ONG TRUST BANK/AFRINVEST ONG TRUST BANK/AFRINVEST
1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI EM UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS COLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INVCO. TRADED-STOCK-L L ZIRHI MICHAEL MIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED IEW INVESTMENT LIMITED IEW INVESTMENT LIMITED IEW AYAH OLUROTIMI IN EXPRESS LIMITED AND GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- IAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI URITIES-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C SSETS & SECURITIES-TRADED-	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1958 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970 1971 1972 1973 1974	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-CC BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN OLALEYE YESIDE ADEOLA SALAKO ADEYEMI AFOLABI ADENIJI VICTORIA IYABODE NGA NDUBUISI	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 STOCK-A/ 2047 W.A-TRAE TRADNG 2048 2049	OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST DNG TRUST BANK/AFRINVEST W.A-
1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI M UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INV.CO. TRADED-STOCK- L ZIRHI MICHAEL MIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED IEW INVESTMENTS LIMITED IEW INVESTMENT LIMITED IEW AYAH OLUROTIMI ON EXPRESS LIMITED AN GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- IAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI FURITIES-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C SSETS & SECURITIES-TRADED- KAN JALIL OLAYIWOLA (ALH.)	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970 1971 1972 1973 1974 1975	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-C BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN OLALEYE YESIDE ADEOLA SALAKO ADEYEMI AFOLABI ADENJII VICTORIA IYABODE NGA NDUBUISI ASSAN ORIYOMI TOMIWA	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 2046 STOCK-A/ 2047 W.A-TRAD TRADNG 2048 2049 2050	OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST ONG TRUST BANK/AFRINVEST W.A- PIVOT CAPITAL LIMITED
1862	U YISAU AYANDA EI H.W. EI JOHN LAWAL R YUSAWU AREMU FU OLUSHOLA K VENTURES NIG LTD FOLASHADE OLUREMI MU UDO NSIKAN ECURITIES LIMITED E OF OGUNROTIMI ZACHAEUS OLADAPO OLUWASAYO ERSHIP INVDEPOSIT A/C ERSHIP INVDEPOSIT A/C ERSHIP INV.CO. TRADED-STOCK- L ZIRHI MICHAEL HIMO OLOLADE (NEE AKITOYE) YE OLUWOLE OLE FATHIAT O. TRING INVESTMENTS LIMITED HEW INVESTMENT LIMITED HEW INVESTMENT LIMITED HEW INVESTMENT LIMITED HEW INVESTMENT LIMITED HODIMU IFONLAJA M GENERAL ENTERPRISES ONY VENTURES FOCKBROKERS LTDTRADED- HAN STOCKBROKERS-DEPOSIT N AZEEZ TITILAYO KO OLADELE MMED ABUBAKAR SANI URITIES-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C STOCKBROKERS-DEPOSIT A/C SSETS & SECURITIES-TRADED- KAN JALIL OLAYIWOLA (ALH.) DRAN ADEMOLA OLANREWAJU	1941 (ENGR) 1942 1943 1944 1945 OLUWADE 1946 1947 1948 1949 1950 1951 1952 1953 1954 MORENIK 1955 1956 STOCK-A/0 1957 1958 1960 (EST.OF) 1961 1962 1963 1964 1965 1966 1967 O. 1968 1969 1970 1971 1972 1973 1974	UGWU GODWIN CHUKWUEMEKA OMOLODUN OLUSEGUN UKUORITSEMOFE PETER OLORO EZE EMMANUEL OGBONNA ADEYEMI-HARMONY DAVID MILADE OGBOGU CHARLES OSITA IBRAHIM ALANI WASIU BEAFOVEPES & SONS COMPANY OTULANA AYODELE LATEEFAT ANAENUGWU MOSES ARIZE OSUNKEYE VICTOR ADENIYI OME CHUKWUDI DANIEL OME NNEOMA NICOLE OBIDEYI JONA ITEOLWAKISI E OLANLEGE ADESOYE FORTHRIGHT SEC.& INVTRADED-CC BANJOKO TAIWO TEMILAYO BANJOKO KEHINDE TEMILOLA LAWAL KADRIL ADEREMI OLUFUNSHO OLAYINKA JAMES OLANREWAJU NOMA OMORUYI EBUEKU NORMS TRUST LIMITED ADIMULA E. OLUBUNMI ABUBAKAR MOHAMMED SANI DAVIDS HARMONY TRUST LIMITED AVANTE CAPITAL PARTNERS OKONKWO VICTOR CHUKWUNONSO EZENNADILI CHRISTOPHER ASONYE OGUNBONA BABATUNDE OMOLAJA OLAYINKA KAYODE TOYIN OLALEYE YESIDE ADEOLA SALAKO ADEYEMI AFOLABI ADENIJI VICTORIA IYABODE NGA NDUBUISI	2017 ADISA 2018 2018 2019 2020 2021 2022 2023 2024 2025 2026 LTD 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 (ADMOR) 2041 SOPULUC: 2042 2043 2044 2045 STOCK-A/ 2047 W.A-TRAE TRADNG 2048 2049	OLAPO ISAAC DELE ECHEZONA JAMES O. N (TRANSM) ADEYEMI ADESOLA ADENIYI AFOLABI MURITALA ABIOLA ILORI JOSEPH OLUWASEGUN KEHINDE OKOLI VERONICA ADAMS SULAIMON ALABI IHEDIOHANMA UZOMA C. TONYVICKY OKPALA INVESTMENTS ONYEUKWU NKWACHUKWU SUNDAY ASONYE EZENNADILI CHRISTOPHER ODERINDE TAIWO AKINLOLU OKPONOBI YAQUAB ABUBAKAR READINGS INV. LTD SHOMORIN OLUYEMI ADISA AROGUNDADE FESTUS OLUFEMI OKPO EMMANUEL E. OME OBIOHA OGBAJIOGU ONIBANIYI TEMITOPE JOSEPH BHAMBHANI KISHORE AUGUSTINE ESTHER FUNKE MOHAMMED BAI ALHAJI KEKEREOGUN BABAJIDE LAWAL ANYANWU CHINEYEM HUKWU UGWUMBA BAMGBOSE NATHANIEL ADEDAPO OME OBIOHA OGBAJIOGU ATE JOYCE NGUFAN AJAYI OLUWAODUPE EXCEL SECURITIES LTD-TRADED-C GUARANTY TRUST BANK/AFRINVEST DNG TRUST BANK/AFRINVEST W.A-





2053	YAKUBU ADESHINA TARIBO	2135	IDOWU SAMUEL AGBOLAHAN	2216	CHIBUZO OGBONNAYA CHRISTOPHER
2054	OPARA HENRY CHIDI	2136	JOHN ISANG	SOLOMON	
2055	LAWAL TAOFIK	2137	KANTIYOK GLADYS BMAZHIYI MIKE	2217	PSI SECURITIES LIMITED
2056 2057	ADEOYE ADEBAYO OPADOKUN BOLANLE OLAITAN	2138 2139	NNORUKAH OGIDIKA OKOYE NONYELUM NWABUOGO	2218 OTHOSOR	VINCENT CHRISTIE COCHUKWU
2058	OPADOKUN MARY NIKE	2140	OLATUNJI IDIRS OYEKUNLE	2219	OKUPEVI IFEDOLA SENASU
2059	ADEKUNLE ADEOLA AHBEEB	2141	OYAFEMI OLUWAKAYODE OYAFEMI	2220	THOMAS MATHEW ABIOLA
2060	ADEKUNLE ADEYEMI	2142	UKPONG OKON ETEKA	2221	FAYANMIRA RUFUS ADEBAYO (EST.
2061	AMOO ABOLUSODUN MUNIRU	2143	UWA MFON JAMES	OF.)	
2062	FADUNMOYE OYE	2144	ABDULLAHI HAMZA DARMA	2222	ADEBOYE MOFOLUWASO ABIMBOLA
2063	FALADE OLAYINKA OLUKUNLE	2145 2146	ACHUGAMONYE DOMINIC PRINCE ADENOLA OLATUNJI ABIMBOLA	CHIEF 2223	HAMMED A DETUNII CHEEH IDEEN
2064 2065	MSHELIA COMFORT BATHLI OMACHI MOSES NUSA	2140	AHMED YARADUA YARADUA	2224	HAMMED ADETUNJI SHEFIUDEEN ADESOKAN ABDULKAREEM
2066	OMACHI MUSA	2148	ALIYU MUKTAR AMMANI	2225	SALIHU ABDULMUMINI JALO
2067	YAHAYA UMAR BAJOGA	2149	BALA MARYAM ISMAILA	2226	LAM/NDUKA UCHENNA
2068	AMIHE MGBORE AMIHE KALU	2150	DANIEL UGBEDE SAMUEL	2227	SANYAOLU JONATHAN AYOMITUNDE
2069	ATAGAMEN CATHERINE	2151	DURU JAPHET OGUERI	2228	MUKHTARI ZAINAB MAIYAYA
2070	CAXTON NIGERIA LTD	2152 2153	EDE OGUNWA RIGHTEOUS	2229 2230	JOHN OMOTAYO
2071 2072	EMIOMA PATRICK IGWE CLEMENT EZEKWESIRI	2153	GORU VOJA IKEJE CHIMEZIE KALI	2230	ILOABACHIE BENEDICT NNABIFE ERUGO GEORGE ODEMELAM
2073	IYORAH SATURDAY SAMUEL	2155	ISIBOR STEPHEN AYODELE	2232	PSL-A/C AKINTERINWA OLUBOLAJI
2074	OJO ADETUNJI	2156	KELANI YUSUF OLUGBEMI	2233	PSL-A/C AKINTERINWA OLUBUSOLA
2075	OKUNBOR JOHN ENOGUAN	2157	MAMMAN NAJUME	2234	PSL-A/C AKINTERINWA OLUMIDE
2076	ONYEDINEFU HYACINTH OMENIHU	2158	NIMAT BALA	2235	SHALOM INVESTMENT LTD
2077 2078	SANYAOLU JULIUS OLABODE	2159 2160	OKOLI ANDREW CHIMA	2236 AYOMIDE	LAWAL-ONABAMIRO FOLASHADE &
2078	TODOME BARTHOLOMEW E TODOME BARTHOLOMEW E.	2160	OLANIWUN OLUWABUKOLA ADENIKE UGURU MELVIN UGOCHUKWU	2237	OGUNNOWO OLUYEMISI WEMIMO
2080	UMUKORO FRANCIS ELIJAH	2162	ALIYU ABDULLAHI YAR'ADUA	OLUJOKE	
2081	BAOKU SERIFAT TITILAYO	2163	AWELENJE ANIMASHAUN ADEBAYO	2238	AJAYI ADEDIRAN GABRIEL
2082	GAM NOMINEE 1	2164	AWONUSI OLATUNJI OBAFEMI	2239	ROBERT ERIC AYE
2083	OKONKWO OBINNA JUDE	2165	HASSAN SANUSI	2240	CONTINENTAL UNIT TRUST FUND
2084	ONYEKA IKECHUKWU NWAEBUNI J	2166	IBRAHIM SANI ATIKU	UNIT TRU	
2085 2086	ONADIMOTA JAMES OLUSEGUN GEORGE DAMIETE MAMUZO	2167 2168	KEHINDE OLUFEMI MICHAEL OKOLI NATHANIEL CHUKWUDI	2241 2242	AKANBI AKINLABI WAHEED LALANI ALTAFSADRUDDIN
2087	INVESTMENTS COMBINATIONS LTD	2169	OMEIBE GABRIEL	2243	ONOKURHEFE BENSON IRHIKEVWIE
2088	CSL NOMINEES LIMITED A/C IBD	2170	PETER IKECHUKWU FRANKLIN	2244	ELUMA JOHN OSOKOGU
2089	DELISOG INVESTMENT LIMITED	2171	SALIU MOHAMMED	2245	AKINYEMI-ESHINLOKUN KAFILAT
2090	IKUSEBIALA BUSAYO	2172	SET CONSULTANCY CONSULTANCY	OLABISI	
2091	ONI OLUWADUROTIMI ABIODUN	2173	SHELL COOP ALASA KETUMI	2246	JOLAOSO KARIMOT SOLABOMI
2092 2093	ERAZUA OMONGBERAE GODFREY ADESANYA ADEYINKA ADENIYI	2174 2175	USMAN ALHAJI JAZULI USMAN JAZULI MOHD	2247 2248	OSUNDE OSA MAC-YOROKI EBILATE
2093	GBEMINIYI AYODELE GBENGA	2176	ADEDAPO OLUSEGUN MICHAEL	2249	OHIWEREI FELIX OMOIKHOJE
2095	NWACHUKWU UGOCHUKWU	2177	ALIYU ABDULLAHI YARADUA	AIZOBEO.	
MICHEA		2178	GUARDIAN EXPRESS EXPRESS	2250	CHIADIKOBI JOY EGO
2096	OMOMIA OLUWAKEMI IDOWU	2179	OMABUWA THOMPSON	2251	JOLAOSO OPEYEMI NIMOTALAHI A/C 2
2097	PARTNERSHIP INV CO/ECOBANK NIG	2180	SDS/EMEKA ANAETO	2252	SAVAGE OLUBODE OLUYINKA
2098	DNG INV CO/ECOBANK NIG PLC-TRDNG LAWAL MUYIDEEN OLARENWAYU	2181 2182	ENILOLOBO ADEDOLAPO UDOH VALENTINE	2253 2254	JOLAOSO LAWAL OLATUNBOSUN JOLAOSO MOYOSORE ADISA
2098	ONI OLATUNBOSUN OLUFEMI	2183	SOTONWA ITUNU	2255	JOLAOSO MOTOSORE ADISA JOLAOSO SAID OLAJIDE
2100	AJAYI JOSEPH DAYO	2184	SULEIMAN HUSSAINA A.	2256	ADEKOYE LATIFAT FOLASHADE
2101	AKPAN MONDAY	2185	AMIOLEMEH OMODIALE ANGUS	2257	JOLAOSO MOSHOOD OLAYINKA
2102	BABAAGBA RICHARD SONIA	2186	NDOMA-EGBA VICTOR NSAN	2258	SAVAGE EMMANUEL OLUMUYIWA
2103	ELEGBEDE ADEGBOYEGA	2187	MMAGU CALLISTUS CHIKE	2259	ALADE ISHOLA OLAOSEBIKAN
2104 2105	MOHAMMED HUSSAINI BULAWA MUSA DAWUUD ZUBAYR	2188 2189	NDOMAEGBA KEHNYIOSOWO OJONG OREDUGBA CRISTIANA	2260 2261	SUMAILA BALA OLUWOLE GABRIEL AKANBI
2105	ODUYEYE AYODELE ABIKE	2190	NOSIKE BENEDICT CHUKWUJIOFOR	2262	EYANUKU PETER ONOBRHIE JOHN
2107	OKUNOLA JABEZ OLADIRAN	JUNIOR	NOSIKE BENEBICI CHOK WOJIOI OK	2263	SHOEWU OLUWARANTI
2108	SUD RAKESH	2191	DOMINION TRUST LIMITED 10	2264	OLOLO PETER UKUORITSEMOFE
2109	ULOGU PIUS OGBONNA	2192	SOMMA INTERNATIONAL VENTURES	2265	UKUORITSEMOFE PETER OLOLO
2110	ARAFEM INTERNATIONAL LTD	LTD.	A DEDIVI DATIENCE A DEGLA	2266	MUSEDIQ ABDUL YEKEEM
2111 2112	MOMOH VERONICA AKOJIE SEBASTINE EMILY OYEBOLA	2193 OLUKEMI	ADEBIYI PATIENCE ADEOLA	2267 2268	OLADAPO EZEKIEL OLAYELE AISHIDA OLABAMIBO SAMUEL
2112	SOWUNMI ELIZABETH	2194	EGBA MBA NDOMA	2269	FASHEDEMI OLUSHOLA
2114	TSAKU OVYE	2195	INFINITY COMMUNITY BANK LTD	2270	NZEKWE HARRISON
2115	BUHARI YAKUBU ADEBAYO	2196	OSANYINLUSI GEORGE EGBEBI	2271	OYEBISI JOYCE MARY
2116	CHINWE CAROL NDU	2197	ATANDA ISIAKA AJANI	2272	BESTLINK VENTURES LIMITED
2117	EDOMWONYI UHUNWA BRIGHT	2198	LAWANSON IBIYEMI OLATUNJI	2273	MUSA AL-FAKI KHADIJA
2118 2119	ETTEH ARO & PARTNERS JADESOLA GLOBAL LINK LIMITED	2199 2200	SHAFI BUSURAT ADEOLA MUSA UMAR DABAI	2274 2275	HONEY & CROWN PRODUCTS LTD MOROSURE NIGERIA LIMITED
2119	OLADOKUN JOHNSON OLUDAYO	2200	EKPO BAYO AKPAN	2276	NOSIRUDEEN ADEYEMI KABIRU
2121	OLATONA OLANIRAN RUFUS	2202	AKINTOLA AFOLABI OLUSEGUN	2277	NWAEGBU GREGORY CHUKWUDI
2122	OLATUNJI OLASUPO GBENGA	2203	CITY CODE SAVINGS AND LOANS	2278	RESOLUTION-TRUST AND INV CO LTD-
2123	OLAYINKA TAJUDEEN AKANNI	LIMITED		TRADING	
2124	OLUSOLA OLUSOLA	2204	UCHE-ARONNA INVESTMENT	2279	ELEGBEDE SANNI ATANDA
2125	ONYEMAH STEVE	INVESTM		2280	ASHADE OLANREWAJU C
2126 2127	ADUAKA UCHENNA AJADI ABIODUN	2205 2206	ADEBAMBO ABAYOMI EKPONG INI JOHN	2281 2282	OLAFAJU YINUSA NIYI ALABA AYODELE AKINROGUNDE
2128	ALE OLUSEGUN ANTHONY	2207	EZENWABACHILI BEN EKE	2283	ADETIBA MUYIWA
2129	ANOHU JULIET CHINENYE	2208	OJO HEZEKIAH OLUWAREMILEKUN	2284	JIDEAMA UCHENNA TOCHUKWU
2130	AWOLAJA OLADAPO OLUSOLA	2209	ATEROGHO EDWIN ITOBORE	2285	BOLA OLU ABAYOMI SOTUBO
2131	AYO BEATRICE EDEWEDE	2210	DAIRO FAWZZIYAH ABIOLA	2286	FALCON SECURITIES LIMITED-BOX
2132	ESKIAH & HAXLITT CO. & HAXLITT	2211	IREGBENU THEODORE UCHENNA NZE	LOAD A/C	
CO. 2133	FLETTONS INVESTMENT LTD	2212 2213	SOSANYA MARY KOREDE NWIWAGBO PRINCE ABANEE	2287 2288	OBI ABEL EBERE JOLAOSO GANIAT MODUPEOLA(ASIA)
2134	GREEN CYCLE ENTERPRISES CYCLE	2214	LALANI ACTAF SADIRUDDIN	2289	ODUSOLA GANIYU ALADE
ENTERP		2215	OKEWOLE OLAKANMI ELIJAH	2290	PERRY MUINAT KOFOWOROLA





2291 ODILI F 2292 EDEH C 2293 ALBER 2294 UMORU 2295 SFS RE: 2296 OKOLI 2297 ADEGB 2298 OKPAL CHUKWUJEKWU ODILI FUNMILAYO JOYCE
EDEH CHIDI
ALBERT MARY CHIDINMA
UMORU MAHAMED MAX-CUNT
SFS RESEARCH
OKOLI FRANK JOVITA EMEKA
ADEGBORE OLATOKUNBO ADIO
OKPALAOKA AZUBUIKE
JEKWU



Dynamic Industries Limited manufactures plastic film, using monolayer and multilayer extruders, for industrial application



