NIGERIAN ENAMELWARE PLC

Financial Statements

For the year ended 30th April, 2023

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NOTICE OF THE 63RD ANNUAL GENERAL MEETING OF NIGERIAN ENAMELWARE PLC.

NOTICE IS HEREBY GIVEN that the 63rd Annual General Meeting of **NIGERIA ENAMELWARE PLC** will be held at Osun Hall, Lagos Airport Hotel, Awolowo Way, Ikeja, Lagos State, on Thursday the 9th day of November, 2023 at 10 a.m to transact the following business:

ORDINARY BUSINESS

1. To lay before members of the company, the Audited Financial Statements for the year ended 30th April, 2023 together with the Reports of the Directors, Auditors and the Audit Committee thereon.
2. To elect/re-elect Directors to wit:

2.1 To re-elect the following directors retiring by rotation:

Bamofin Olatokunbo Sanni.

Mr. Lawrence Iseh.

2.2 To re-elect by Special Notice, Baale Sunday O. Ogunnowo who is above 70 years of age, but eligible for re-election pursuant to Sections 278 and 282 of the Companies and Allied Matters Act 2020.

3. To authorize the Directors to fix the remuneration of the Auditors.
4. To elect members of the Audit Committee.
5. To disclose the remuneration of Managers of the Company.

SPECIAL BUSINESS

6. To approve the remuneration of the Directors.
7. To consider and pass the following resolutions as special resolutions:

Amendment of Memorandum and Articles of Association

a. "That **Article 13** of the Memorandum and Articles of Association of the Company be amended by the insertion of the following provision to replace the current provision":

"Twenty-one days' notice specifying the place, the day and the hour of the meeting, and in case of special business, the general nature of such business, shall be given to the Members by notice sent by post, personally, email, publication on the Company's website or any other electronic means provided".

b. "That pursuant to Section 11 of the schedule of the Business Facilitation (Miscellaneous Provisions) Act, 2022, **Article 14** of the Memorandum and Articles of Association of the

Company be amended by the insertion of the following provision to replace the current provision":

"The Company shall in each year hold a general meeting as its annual general meeting in addition to any other general meeting in that year and shall specify the meeting as such in the notices calling it and not more than fifteen months shall elapse between the date of one annual general meeting and that of the next. The general meeting shall be held in such manner, at such time and place as the Directors shall appoint including virtually or by any other electronic means. All general meetings other than annual general meetings shall be called extraordinary general meetings".

c. "That, the Articles of Association of the Company be amended by the insertion of a new Clause 14(**1**) to read as follows":

"A member of the Company or Proxy may participate in any general meeting via teleconference, video conference, and any other technological means that allows the participating member to hear and be heard. Any person so participating in person or by proxy shall be deemed to be present in person at the meeting and shall be entitled to vote and to be counted in a quorum accordingly. Such a meeting shall be deemed to take place where the Chairman of the meeting is then present".

d. "That the Board is hereby authorized to take all necessary steps required to effect the amendments, including without limitation to the preparation, execution and filing of all necessary notifications and forms required by the Corporate Affairs Commission and all other relevant Regulatory Authorities".

e. "That all acts carried out by the Board hitherto in connection with the above resolutions, be and are hereby ratified;"

f. "That pursuant to the above resolutions, the Memorandum and Articles of Association be and is hereby amended to reflect the new changes authorized by the foregoing resolutions."

NOTES

1. **PROXY**

A member entitled to attend and vote at the Annual General Meeting is also entitled to appoint a proxy to attend and vote in his/her stead. A proxy need not be a member of the Company. A proxy form is attached to this Annual Report and for the appointment of the proxy to be valid, it must be completed, duly stamped by the Commissioner of Stamp Duties and deposited either at the office of the Registrars, Greenwich Registrars & Data Solutions, 274 Muritala Mohammed Way, Alagomeji, Yaba, Lagos or via email at

info@gtlregistrars.com not later than 48 hours before the time fixed for the meeting. The cost of stamping the proxy will be borne by the Company.

2. **ELECTRONIC INFORMATION**

Relevant documents in connection with the meeting are available to all Shareholders from the date of this notice on the Company's website www.newcoplc.ng.com or info@gtlregistrars.com.

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

The Register of Members shall be closed from Monday, October 16, 2023 to Friday, October 20, 2023 (both days inclusive) for the purpose of updating the register of members.

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

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

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

The biographical details of the Directors are provided in the 2023 Annual Report.

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

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

Dated this 13th day September, 2023

BY ORDER OF THE BOARD



OYETOLA OLUWAFEMI

FRC2022/PRO/NBA/004/00000024089

DIRECTORS, PROFESSIONAL ADVISERS, ETC.

NON- EXECUTIVE DIRECTORS:

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

EXECUTIVE DIRECTORS:

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

SECRETARY AND REGISTERED OFFICE:
Oyetola Oluwafemi
18, Wempco Road,
Ogba, Ikeja.

REGISTRARS AND TRANSFER OFFICE:
Greenwich Registrars and Data Solutions
274, Murtala Mohammed Way,
Alagomeji, Yaba.
P.M.B. 12717
Lagos.

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

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

MAIN BANKERS:
Stanbic IBTC Bank Plc
United Bank for Africa Plc
Globus Bank Limited

Company Profile

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

PROFILE OF DIRECTORS

BAMOFIN OLATOKUNBO SANNI - CHAIRMAN

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

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

Bamofin Olatokunbo Sanni had since had a thriving Private Practice.

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

MR. TAIWO ALLI - MANAGING DIRECTOR

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

He was a key part of the successful opening and continuous day to day operations of Lagos Oriental Hotel. He started his career with Western Metal Products Company in 2006 as an Administrative

Manager at a subsidiary "Standard Industrial Development Company Limited (SID)", he was thereafter transferred to the newly opened Wempco Steel Mills Company Limited (WSM) as project Manager.

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

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

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

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

MR. LAWRENCE ISEH – EXECUTIVE DIRECTOR

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

Subsequently, he took up an appointment with Kew Metal-Works Limited, Ogijo-Ogun State in April 1980 as Accounting Assistant and

thereafter, he was in charge of monthly management accounts preparation and costing report.

He later joined Standard Industrial Development Company Limited on 1st December, 1991 and eventually became the Chief Accountant. He was seconded to WEMPCO Group of Companies in 2016 to strengthen the accounts team.

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

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

YUJUN TANG – EXECUTIVE DIRECTOR

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

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

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

OLANIYI BANJO – EXECUTIVE DIRECTOR

Mr. Olaniyi Banjo started his career at Western Metal Products Company Limited as a wages clerk in July 1993, from where he rose to Admin/Personnel officer in 1996. He was in this position diligently proffering transformational leadership through infusion of innovative

ideas for the next twenty years. Having proven himself over the course of two decades, he was promoted to Senior Admin/Personnel manager in 2016. Thereafter, he was further promoted to Group Admin/Personnel Manager in 2018 where he is functioning till date.

He has extensive experience in talent spotting, hiring and grooming to extract the best for the business at all times. He is an expert crisis manager, mediator and advocate of peaceful working environment. He has successfully managed several labour union negotiations and steered the Company away from crisis zone through clever deployment of conflict resolution tactics acquired over the years. He is a Certified Labour, Safety and Management Consultant

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

PRINCE SUNDAY O. OGUNNOWO – INDEPENDENT NON-EXECUTIVE DIRECTOR

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

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

ROBERT TUNG – NON-EXECUTIVE DIRECTOR.

Mr. Robert Tung is a senior executive in WEMPCO Group of companies. He has worked with the Group for over 41years handling the financial aspect of the business activities. Mr. Tung was appointed to the Board on June 30th, 2021 and is currently a non-executive Director in Africa Finance Corporation.

CHAIRMAN'S STATEMENT

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

Our Annual General Meeting is here again as we gather together as one big family to look at our financial position and the state of health of our company for proper assessment on the way forward.

It is a hard fact that our business is still struggling despite various innovative measures taken by the board and management. The reason is not unconnected to a number of reasons which include the following.

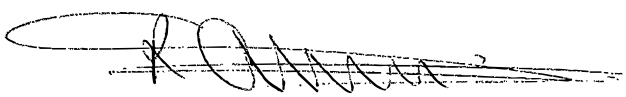
1. Our enamelware products had over the years enjoyed patronage majorly from the northern parts of Nigeria which has been susceptible to insurgency over the last decade thereby reducing considerably our sales.
2. Also, our products are being exported to countries in the West African sub-region. The restrictions in terms of strict border control in the northern part of Nigeria, also due to insurgency and unrest in the area has led to significant reduction in our sales
3. Over the years Wempco Steel Mills Co. Limited had been our only sources of supply of Annealing products, the company has been facing serious challenges , which was attributed to scare foreign exchange to purchase coil roll steel for the production of Annealing. We are therefore seriously affected by the scare raw materials. The company is presently out of business while it is still trying to revamp its operations.
4. We are aware of its effort and are willing to wait till December, 2023 for the continued supply of Annealing products for our production process.

Our company continued with the production process by using the remaining coils in our stores for our enamelware products and stainless steel materials.

It is worthy of note that management has disposed off the remaining portion of the property at NIWIL Close, Oba Akran belonging to the company. The funds, amongst other things, were used In settling outstanding liabilities including payments of redundancy fees to workers, gratuities and part of their pension, some tax liabilities.

Dear shareholders, the Board task in a daunting one as we continue to deploy several methods at seeing to the survival of the business. Another major challenge is the closure of our country's borders with the Niger Republic.it has slowed down significantly the sale of our products in the Northern parts of the country as the bulk of the customers of the products are from the sub-region.

Going forward and in line with our budget and planning, we expect the production to be vamped up with the expected supply of raw materials and favorable government policies which is also expected to be friendly to manufacturing and the real sector which would help in the turnaround of our business for good.



BAMOFIN OLATOKUNBO SANNI
Chairman

RESULT AT A GLANCE

	30 April 2023 N'000	30 April 2022 N'000	Increase/ (Decrease) %
Revenue	**227,301**	354,804	(36)
Profit/(Loss) before taxation	**2,571,351**	(443,850)	679
Profit/(Loss) after taxation	**1,686,057**	(431,224)	491
Issued share capital	**38,016**	38,016	-
Shareholders' funds	**1,830,802**	144,745	1,165
	Per Share Data		
Based on 76,032,000 Ord. shares of 50k each (2022 - 76,032,000 Ord. shares of 50k each)			
Earnings per share (kobo)	**2,218**	(567)	491
Net assets per share (kobo)	**2,408**	**190**	1,167
Number of shareholders	**3,268**	3,268	-
Number of employees	**91**	138	(34)

REPORT OF THE DIRECTORS

The directors are pleased to submit to the members of the company their annual report together with the audited accounts for the year ended 30th April, 2023.

RESULTS

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

		30 April 2023 N'000	30 April 2022 N'000
1	Revenue	**227,301**	354,804
	Profit/(Loss) before taxation	**2,571,351**	(443,850)
	Tax benefit/(expense)	**(885,294)**	12,626
	Profit/(Loss) for the year	**1,686,057**	(431,224)

2 **LEGAL FORM**

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

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

3 **PRINCIPAL ACTIVITIES**

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

4 **DIRECTORS**

1. The names of directors who served during the year are as listed on page 2.
2. In accordance with the Company's articles of Association.
   Messrs Bamofin Olatounbo Sanni and Lawrence Iseh retired by. rotation, and being eligible, offer themselves for re-election.
3. Directors' Shareholdings

		Number of shares of 50 kobo each held as at	
		30 April, 2023	30 April, 2022
Bamofin Olatokunbo Sanni	indirect	**738,936**	738,936
Baale Sunday Ogunnowo		1,584	1,584
Mr. Robert Tung		-	-
Mr. Taiwo Alli		-	-
Mr. Lawrence Iseh		-	-
Mr. Yujun Tang		-	-
Mr. Olaniyi Banjo		-	-

*These shares are held indirectly on behalf of I. Feng Company Limited.

5. DIRECTORS' OTHER INTERESTS

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

As at 30th April, 2023, the unit price of the Company's share on the floor of the Nigerian Stock Exchange was N17.75

6. SHAREHOLDINGS

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

	Number of 50 kobo shares		
	30 April 2023	30 April 2022	%
I-Feng Company Ltd	**45,619,200**	45,619,200	60
Nigerian citizens and associations	**30,412,800**	30,412,800	40
	76,032,000	76,032,000	100

2. The range of shareholders at 30 April, 2023 was as follows:

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

No individual shareholders, except as noted above, held more than 5% of the issued share capital of the company at 30 April, 2023.

7 CANCELLATION OF UN-ISSUED SHARES

At an Extra Ordinary General Meeting of the Company held on 2nd May 2023 at La campagn Resort, Ibeju-Lekki, Lagos the cancellation of 163,968,000 un-issued shares of 50kobo each of the Company was approved by shareholders as required by CAMA 2020 and Regulation 13 of the Companies Regulation 2021.

8 DIVIDEND

The Directors recommend no dividend for the year.

9 **COMPANY'S SUPPLIERS**

The company depended solely on its work in-progress and finished goods in the year under review.

10 **EMPLOYMENT AND EMPLOYEES**

Employment of disabled persons

1 It is the policy of the company that there should be no discrimination in considering applications for employment including those from disabled persons. All employees, whether or not disabled, are given equal opportunities to widen their experience and knowledge and to qualify for promotion in furtherance of their careers. As at 30 April, 2023 there were two (2) disabled persons employed by the company.

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

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

3 **Employees involvement and training**

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

Management, professional and technical expertise are the company's major assets and investment in developing such skills continues.
The company’s expanding skill base has extended the range of training provided and has broadened opportunities for career development within the organization.

Incentive schemes designed to meet the circumstances of each individual are implemented wherever appropriate.

11 **CHARITABLE GIFTS AND DONATIONS**

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

12 **AUDIT COMMITTEE**

In accordance with Section 404 (6) of the Companies and Allied Matters Act, (CAMA) 2020, an audit committee of the Company was re-elected at the Annual General Meeting held in Ikeja, Lagos, on 10th November, 2022 comprising of Baale Sunday Ogunnowo – Chairman, Mr. Moses Okorie, Mrs. Oluwamayokun Kolawole, Mr. Kayode Adesiyan and Mr. Robert Tung.

13 **AUDITORS**

Messrs OOP and Partners (Chartered Accountants) have expressed their willingness to continue in office as the Company's Auditors in accordance with Section 401 (2) of the Companies and Allied Matters Act 2020.

A resolution will be proposed authorising the Directors to fix their remuneration.

BY ORDER OF THE BOARD



OYETOLA OLUWAFEMI
FRC/2022/PRO/NBA/004/00000024089
COMPANY SECRETARY
IKEJA
LAGOS, NIGERIA
20th July, 2023.

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

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

THE BOARD OF DIRECTORS

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

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

BOARD MEETING

Attendance at meeting during the year ended 30th April, 2023

DIRECTOR	19/01/2023	07/03/2023	14/06/2023	12/09/2023
Bamofin Olatokunbo Sanni	√	√	√	√
Mr. TaiwoAlli	√	√	√	√
Baale S. O. Ogunnowo	√	√	√	√
Mr. Yujung Tang	√	√	√	√
Mr. Robert Tung	√	√	√	√
Mr. Lawrence Iseh	√	√	√	√
Mr. Olaniyi Banjo	√	√	√	√

FINANCE & GENERAL PURPOSE COMMITTEE

Attendance at meeting during the year ended 30th April, 2023

	18/01/2023	06/03/2023	13/06/2023	11/09/2023
Baale Sunday O. Ogunnowo	√	√	√	√
Mr. Robert Tung	√	√	√	√
TaiwoAlli	√	√	√	√
Lawrence Iseh	√	√	√	√

AUDIT COMMITTEE MEETING

Attendance at meeting during the year ended 30th April, 2023

	19/01/2023	07/03/2023	14/06/2023	12/09/2023
Baale Sunday O. Ogunnowo	√	√	√	√
Mrs. Oluwamayokun Kolawole	√	√	√	√
Mr. Moses Okorie	√	√	√	√
Mr. Robert Tung	√	√	√	√
Mr. Kayode Adesiyan	√	√	√	√

INSIDER TRADING AND PRICE SENSITIVITY INFORMATION.

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

COMPLAINTS MANAGEMENT POLICY.

The Company has in place a Complaints Management Policy Framework in accordance wit h the directive of the Securities and Exchange Commission on resolution of complaints. The policy can be accessed via the company's website www.newcoplcng.com.

BY ORDER OF THE BOARD



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

Nigerian Enamelware PLC.

Adinlewa Road, Industrial Estate, P. O. Box 3, Ikeja, Nigeria

Telex: 26656 Newco NG
Cable: NEWCO Ikeja, Nigeria

Telephone:
963075, 963076, 962377

Financial Statements
For the year ended 30th April, 2023

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

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

In our opinion, the scope and planning of the audit for the year ended 30th April 2023 together with the audited accounts were adequate. We also reviewed the Auditors' finding and were satisfied with Management responses thereto.

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

BAALE S.O. OGUNNOWO
CHAIRMAN
FRC/2022/PRO/NIM/002/00000024089

Members of the Audit Committee

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

BY ORDER OF THE BOARD

OYETOLA OLUWAFEMI
COMPANY SECRETARY
FRC/2022/PRO/NBA/004/00000024089

IKEJA,
LAGOS NIGERIA
20th July, 2023

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

The Directors of Nigerian Enamelware Plc. are responsible for the preparation of the financial statements that present fairly the financial position of the Company as at 30 April, 2023 and the results of its operations, cash flows and changes in equity for the year ended, in compliance with International Financial Reporting Standards (IFRS) and in the manner required by the Companies and Allied Matters Act 2020 and the Financial Reporting Council of Nigeria Act No.6, 2011.

In preparing the financial statements, the Directors are responsible for

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

The Directors are responsible for:

- designing, implementing and maintaining an effective and sound system of internal Controls throughout the Company;
- maintaining adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the Financial position of the Company, and which enable them to ensure that the Financial statements of the Company comply with IFRS,
- maintaining statutory accounting records in compliance with the legislation of Nigeria and IFRS;
- taking such steps as are reasonably available to them to safeguard the assets of the Company; and preventing and detecting fraud and other irregularities.

The financial statements of the Company for the year ended 30 April, 2023 were approved by the Directors on 20th July, 2023.

Bamofin Olatokunbo Sanni	Taiwo Alli	Lawrence I.Iseh
Chairman	Managing Director/CEO	Finance Director
FRC/2013/NBA/00000001153	FRC/2022/PRO/NIM/002/00000024090	FRC/2018/ICAN/00000018191

OOP & Partners
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INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF NIGERIAN ENAMELWARE PLC

We have audited the financial statements of **Nigerian Enamelware Plc** which comprise the Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 April, 2023, the Statement of Financial Position as at 30 April, 2023, the Statement of Changes In Equity and Statement of Cash Flows for the year then ended and a Summary of Significant Accounting Policies and Explanatory Notes.

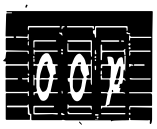
Opinion
In our opinion, the Financial Statements give a true and fair view of the financial position of the Company as at April 30, 2023 and of its profit and cash flows for the year then ended, and have been prepared in accordance with the requirements of the Companies and Allied Matters Act, 2020 and the relevant statements of accounting standards issued by the Financial Reporting Council of Nigeria.

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

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

Key Audit Matters
Key Audit Matters are matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. Those matters were addressed in the context of our audit of the financial statements, and in forming our opinion thereon, we do not provide a separate opinion on these matters.
The Key Audit Matter concerns Related companies as disclosed in note 21.3. The former group (Wempco) to which Nigerian Enamelware Plc related carried out a reorganization of its related companies during the year. This resulted into some companies including Nigerian Enamelware being detached from the Wempco Group.

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The immediate effect is that these companies are indebted to Nigerian Enamelware Plc to the sum of N3.15billion which are being considered irrecoverable as the companies concerned have been dormant for over three years. No provision for doubtful debts has been made in the current financial statement for this amount.

Responsibilities of the Directors for the Financial Statements

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and in the manner required by the Companies and Allied Matters Act, 2020, and the Financial Reporting Council of Nigeria Act, 2011 and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- conclude on the appropriateness of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

Report on Other Legal and Regulatory Requirements

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

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

Babatunde O. Adeoye, ACA
Engagement Partner
FRC/2022/PRO/ICAN/004/403601
For: OOP & Partners.
Chartered Accountants
Lagos, Nigeria.
20th July, 2023.



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Notes	30 April 2023 N'000	30 April 2022 N'000
Revenue	4	**227,301**	354,804
Cost of sales	6a	**(254,491)**	(410,455)
Gross (Loss)		**(27,190)**	**(55,651)**
Other Income	5.3	**2,706,264**	**-**
Administrative expenses	6b	**(107,723)**	(388,199)
Operating Profit / (Loss) before tax		**2,571,351**	(443,850)
Tax (Expenses) / Benefit	8	**(885,294)**	12,626
Profit for the year	9	**1,686,057**	(431,224)
Other comprehensive income/(loss)		**-**	-
Total comprehensive loss		**1,686,057**	(431,224)
Earnings per share (kobo)			
Basic and diluted earnings per share	10	**2,218**	(567)

The accompanying notes on pages 28 to 64 and other national disclosure statements on pages 65 and 66 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

	Notes	30 April 2023 N'000	30 April 2022 N'000
Non-current assets			
Property, plant and equipment	11	**356,552**	815,443
Total non-current assets		**356,552**	815,443
Current assets			
Inventories	12	**162,281**	141,902
Trade and other receivables	13	**4,098,347**	3,444,710
Bank balances	15	**1,419,967**	6,752
Total current assets		**5,680,595**	3,593,364
Total assets		**6,037,147**	4,408,807
Equity			
Share capital	17	**38,016**	38,016
Other reserves	18	**38,340**	38,340
Retained earnings	19	**1,754,446**	68,389
Total equity		**1,830,802**	144,745
Non-current liabilities			
Deferred tax liability	8.4	**97,200**	228,385
Total non-current liabilities		**97,200**	228,385
Current liabilities			
Trade and other payables	20	**2,997,506**	3,937,391
Current tax liabilities	8.3	**1,111,639**	98,286
Total current liabilities		**4,109,145**	4,035,677
Total liabilities		**4,206,345**	4,264,062
Total equity and liabilities		**6,037,147**	4,408,807

The financial statements were approved by the Board of Directors on 20th July, 2023 and signed by:-

Bamofin Olatokunbo Sanni	Taiwo Alli	Lawrence I.Iseh
Chairman	Managing Director/CEO	Finance Director
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The accompanying notes on pages 28 to 64 and other national disclosure statements on pages 65 and 66 form an integral part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

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

	AT 30 APRIL, 2022			
	Share Capital N'000	Other Reserves N'000	Retained earnings N'000	Total N'000
Balance at 30 April, 2021	**38,016**	18,177	**499,613**	**555,806**
Addition in the year		20,163		**20,163**
Loss for the year	**-**	-	**(431,224)**	**(431,224)**
Balance at 30 April, 2022	**38,016**	**38,340**	**68,389**	**144,745**

The accompanying notes on pages 28 to 64 and other national disclosure statements on pages 65 and 66 form an integral part of these financial statements.

STATEMENT OF CASH FLOWS

	Notes	30 April 2023 N'000	30 April 2022 N'000
Profit /(Loss) before taxation		**2,571,351**	(443,850)
Adjustment for non cash and operating items			
Depreciation		**51,659**	51660
Profit from sale of assets		**(2,651,167)**	-
Working capital changes			
(Increase)/Decrease in stocks		**(20,379)**	219,379
(Increase)/Decrease in trade and other receivables		**(653,637)**	(56,835)
(Decrease)/ Increase in trade creditors and other payables		**(939,885)**	213,139
		(1,642,057)	(16,508)
Income tax paid		**(3,127)**	-
Net cash provided by operating activities		**(1,645,184)**	(16,508)
Cash flow from investing activities			
Proceeds from disposal of assets		**3,058,400**	-
			-
Cash flow from financing activities			
Unclaimed dividend returned	18	**-**	20,163
Net increase in cash and cash equivalents		**1,413,216**	3,655
Cash and cash equivalents at the beginning of the year		**6,751**	3,096
Cash and cash equivalents at the end of the year	15	**1,419,967**	6,751

NOTES TO THE FINANCIAL STATEMENTS

1 Description of business

Nigerian Enamelware Plc was incorporated in Nigeria on 21st of May 1960 as a limited liability company.
It went public on 28 December 1979 in compliance with the Indigenisation Decree of 1977 and was granted a listing on the Nigerian Stock Exchange. It adopted its present name of Nigerian Enamelware Plc on 6 June 1991 in compliance with Companies and Allied Matters Acts, CAP C20, LFN 2004. The holding Company is I. Feng Limited incorporated in Hong Kong and holds 60% of the Company's equity.

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

1.1 Composition of financial statements

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

* Statement of profit or loss and other comprehensive Income
* Statement of financial position
* Statement of changes in equity
* Statement of cash flows
* Notes to the financial statements
* Other non-IFRS Statements

1.2 Financial period

These financial statements cover the financial year ended 30 April, 2023, with comparative amounts for the financial year ended 30 April, 2022.

NOTES TO THE FINANCIAL STATEMENTS

2 Significant accounting policies

2.1 Statement of compliance

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

2.2 Basis of preparation

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

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

2.3 Revenue Recognition

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

2.3.1 Revenue from sale of goods

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

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

2.3.2 Interest Income

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

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

NOTES TO THE FINANCIAL STATEMENTS

2.3.3 Dividend Income

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

2.4 Segment reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the Company) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. All operating segments are reviewed periodically by the Companies Board of Directors (BOD) to make decisions and assess its performance. The Company's primary format for segment reporting is based on business segments. The Company has three major business segments: Sale of Enamelware, sale of plastic and sale of Galvanised bucket.
Revenue and cost represent operating revenues and expenses respectively that are directly attributable to each business segment, The Company's business segments are presented by line of business that are subject to similar risks and returns. All Company's revenue is derived from Nigeria.

2.5 Foreign currency transactions

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

2.6 Taxation

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

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

2.6.1 Current tax

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

2.6.2 Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognized if the temporary difference arises from the initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

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

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted by the end of the reporting period.

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

NOTES TO THE FINANCIAL STATEMENTS

2.7 Earnings per share (EPS)

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

2.8 Employee benefits

2.8.1 Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contribution into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which related services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or reduction in future payment is available. The Company make provisions for retirement benefits in accordance with the Pension Reform Act 2004 as amended. Employer and employees contribute 10% and 8% respectively of basic salary, transport and housing allowances for each employee.

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

2.8.2 Defined benefit scheme

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

Gratuity is carried as a current liability as it is paid yearly.

2.8.3 Other employee benefits

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

NOTES TO THE FINANCIAL STATEMENTS

2.9 Inventories

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

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

2.10 Property plant and equipment

Items of property, plant and equipment are stated at cost or deemed cost less accumulated depreciation and any impairment losses. The cost of self-constructed assets includes the costs of materials and direct labour.

Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

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

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

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

	Useful Life (years)
Plant and machinery	20 years
Furniture and equipment	10 years
Motor vehicles	3 years

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

2.11 Intangible assets

2.11.1 Intangible assets acquired separately

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

2.11.2 Internally-generated intangible assets Research and development expenditure

* Research expenditure
  Expenditure on research activities is recognised as an expense in the period in which it is incurred.

* Development expenditure
  An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised when all of the following have been demonstrated:

a. the technical feasibility of completing the intangible asset so that it will be available for use or sale;

b. the intention to complete the intangible asset and use or sell it;

c. the ability to use or sell the intangible asset;

d. how the intangible asset will generate probable future economic benefits;

e. the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

NOTES TO THE FINANCIAL STATEMENTS

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

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

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

2.11.3 De-recognition of intangible assets

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

2.12 Impairment of tangible and intangible assets excluding goodwill

At each balance sheet date, the Company reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any). Where the asset does not generate independent cash flows from other assets, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

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

NOTES TO THE FINANCIAL STATEMENTS

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

2.13 Provisions

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

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

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

2.14 Non-current assets held for sale and discontinued operations

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than
through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

2.15 Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

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

NOTES TO THE FINANCIAL STATEMENTS

2.16 **Financial assets**

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

Loans and receivables

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

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

Cash and cash equivalents

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

2.16.1 **Impairment of financial assets**

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

Available for sale assets

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

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

NOTES TO THE FINANCIAL STATEMENTS

Loans and receivables

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

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

Trade and other receivables

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

2.16.2 De-recognition of financial asset

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire,or when the Company transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. lf the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. lf the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

On de-recognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer.
The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss. A cumulative gain orloss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

2.17 Financial liabilities

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

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

Using the effective interest method

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

Trade and other payables

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

Borrowings

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

NOTES TO THE FINANCIAL STATEMENTS

2.17.1 De-recognition of financial liabilities

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

2.18 Dividends

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

2.19 Leasing

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

The Company as lessor

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

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

The Company as lessee

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

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

3 Critical accounting judgements and key sources of estimation uncertainty

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

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

3.1 Critical judgements in applying accounting policies

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

3.1.1 Revenue recognition

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

3.1.2 Write down of inventories to net realisable value

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

3.2 Key sources of estimation uncertainty

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

NOTES TO THE FINANCIAL STATEMENTS

3.2.1 Useful life of property, plant and equipment

Plant and Machinery	20 years
Furniture and Fittings	10 years
Motor Vehicles	3 years

3.2.2 Allowance for doubtful debts/receivables

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

3.2.3 Impairment of finance assets

There was no impairment of financial assets during the year.

NOTES TO THE FINANCIAL STATEMENTS

4 Revenue

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

	30 April 2023 N'000	30 April 2022 N'000
Revenue within Nigeria	227,301	354,804
	227,301	**354,804**

5 Segment Reporting

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

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

5.2 **Segment Revenue and Results**

	30 April 2023		
	Segment Revenue N'000	Cost of sales N'000	Gross Profit N'000
Enamelware	227,301	(254,491)	(27,190)
	227,301	**(254,491)**	**(27,190)**
Operating expenses			(107,723)
Operating loss			(134,913)
Other Income (Note 5.3)			2,706,264
Profit before tax			**2,571,351**

5.3 **Other Income**

Profit from sale of assets	2,651,167
Scrap sales	49,664
Provision no longer required	5,433
	2,706,264

NOTES TO THE FINANCIAL STATEMENTS

5.2 Segment Revenue and Results

	30 April 2022		
	Segment Revenue N'000	**Cost of sales N'000**	**Gross Profit N'000**
Enamelware	354,804	(410,455)	(55,651)
	354,804	**(410,455)**	**(55,651)**
Operating expenses			(388,199)
Operating profit			(443,850)
Finance costs			
Loss before tax			(443,850)

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

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

5.3 Geographical information

The company operates in one geographical area - Nigeria.

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
6a	**Cost of sales**		
	Material consumed	**52,250**	210,303
	Direct wages	**69,978**	47,493
	Depreciation	**51,659**	51,660
	Provision for obsolete stock	**-**	6,279
	Other production overheads	**80,604**	94,720
		254,491	410,455
6b	**Administrative expenses**		
	Directors' fees	**4,200**	4,200
	Directors' other Emoluments	**13,700**	3,200
	Staff cost (Note 6b.1)	**23,705**	23,014
	Pension- Employer's contribution	**2,857**	1,398
	Provision for Staff gratuity	**4,161**	16,660
	Redundancy payments	**-**	322,295
	Transport & travelling expenses	**2,581**	371
	Stationery and office supplies	**677**	104
	Motor running expenses	**139**	790
	Subscriptions & Dues	**254**	312
	AGM and EGM Expenses	**8,920**	3,223
	Legal and Regulatory expenses	**12,489**	4,115
	General expenses	**4,909**	3,198
	Bank commission and charges	**132**	319
	Audit fee	**6,000**	5,000
	Rent & rate	**23,000**	-
		107,723	**388,199**
7	**Staff cost**		
	Salaries- Local	**6,867**	3,645
	Expatraite Salaries	**16,838**	**19,369**
		23,705	**23,014**

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
8	**Taxation**		
8.1	**Income tax recognised in profit or loss**		
	Current tax expense in respect of the current year:		
	Company Income Tax	655,494	1500
	Capital gains tax	248,357	-
	Under provision - prior years	112,628	-
		1,016,479	1,500
	Deferred tax expense/(written back)	**(131,185)**	(14,126)
	Tax expense per profit or loss statement	**885,294**	(12,626)

Corporation tax is calculated at 30 per cent (2022: 30 per cent) of the estimated taxable profit for the year. The charge for taxation in these financial statements is based on the provisions of the Companies Income Tax Act, 2020.
The charge for education tax of 2.5 per cent (2022: 2.5 per cent) is based on the provisions of the Finance Act, 2021.

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
8.2	**Taxation**		
	Reconciliation of income tax expense for the year to the accounting		
	Profit as per profit or loss:		
	Profit /(loss) before tax	**2,571,351**	(443,850)
	Tax at the statutory corporation tax rate of 30%	**771,405**	(133,155)
	Education tax at 2.5% of assessable profit	**51,928**	-
	Police Trust Fund	**129**	-
	Effect of income that is exempt from taxation	**15,498**	15,498
	Effect of expenses that are not deductible in determining taxable profit	**795,350**	(1,500)
	Effect of concessions (research and development and other allowances)		
	Effect of balancing charge on assets disposed	**(894,632)**	-
	Effect of unused tax losses and tax offsets not recognised as deferred tax assets	**19,695**	117,657
	Effect of previously unrecognised and unused tax losses and deductible	**(274,420)**	-
	Temporary differences now recognised as deferred tax assets	**39,356**	14,126
	Effect on deferred tax balances due to the change in income tax rate	**-**	-
	Effect of capital gains tax	**248,357**	-
	Adjustments in the current year for current tax of prior years	**112,628**	-
	Effect of minimum tax	**-**	-
	Other (describe)	**-**	-
	Income tax (benefit) / expense recognised in profit or loss for continuing operations.	**885,294**	12,626
8.3	**Current tax liabilities**		
	At beginning	**98,286**	96,786
	Charge for the year	**768,123**	1,500
		866,409	**98,286**
	Payments during the year	**(3,127)**	-
		863,282	98,286
	Capital Gains tax	**248,357**	-
	At end	**1,111,639**	98,286

NOTES TO THE FINANCIAL STATEMENTS

8.4 **Deferred taxation**

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

	Property, plant and equipment	Foreign exchange difference	Losses	Provisions	Total
	AT 30 APRIL 2023				
	N'000	**N'000**	**N'000**	**N'000**	**N'000**
At 1 May 2022	**228,385**	**-**	**-**	**-**	**228,385**
Charge to profit or loss	(131,185)	-	-	-	(131,185)
Charged to other comprehensive income	-	-	-	-	-
Charged directly to equity	-	-	-	-	-
Reclassification	-			-	-
Other(describe)	-	-	-	-	-
At 30 April 2023	**97,200**	**-**	**-**	**-**	**97,200**
	AT 30 APRIL 2022				
At 1 May 2021	**242,511**	**-**	**-**	**-**	**242,511**
Charged to profit or loss	(14,126)	-	-	-	**(14,126)**
Charged to other comprehensive income	-	-	-	-	-
Charged directly to equity	-	-	-	-	-
Reclassification from equity to profit or loss	-			-	-
Other (describe)	-	-	-	-	-
		-	-	-	
At 30 April 2022	**228,385**	**-**	**-**	**-**	**228,385**

Deferred tax assets and liabilities are offset where the company has a legally enforceable right to do so. The following is the analysis of the deferred tax assets (liabilities) after offset presented in the statement of financial position:

	30 April 2023	30 April 2022
	N'000	**N'000**
Deferred tax liabilities	228,385	242,511
Charge in the year	(131,185)	(14,126)
	97,200	**228,385**

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
9	**Profit / (Loss) for the year**		
	Profit / (Loss) for the year has been arrived at after charging:		
	Depreciation of property, plant and equipment	**51,659**	51,660
	Employee benefits expense	**100,701**	410,859
	Audit fees	**6,000**	5,000
	Directors' emoluments	**17,900**	7,400
10	**Earnings per share**		
	Earnings per share are calculated on the basis of profit after taxation and the number of issued and fully paid ordinary shares of each financial year.		
	Basic/diluted earnings per share (kobo)	**2,218**	(567)
10.1	**Basic/diluted earnings per share**		
	The earnings and weighted average number of ordinary shares used in the calculation of basic and diluted earnings per share are:		
	Earnings from continuing operations		
	Protit for the year attributable to owners of the Company	**1,686,057**	**(431,224)**
	Number of shares		
	Number of ordinary shares for the purposes of basic and diluted earnings per share	**76,032**	76,032
	Earnings per share(kobo)-basic and diluted	**2,218**	(567)
	The denominators for the purposes of calculating both basic and diluted earnings per share is based on issued and paid ordinary shares of 50 kobo each.		
10.2	**Impact of changes in accounting policies**		
	There were no changes in the Company's accounting policies during the year that impacted earnings per share.		

NOTES TO THE FINANCIAL STATEMENTS

11 Property, plant and equipment

	Leasehold land and building N'000	Plant and machinery N'000	Furniture and equipment N'000	Motor vehicles N'000	Total N'000
Cost/Valuation					
At 1 May, 2022	536,433	818,602	667	1,169	1,356,871
Additions during the year	-	-	-	-	-
Disposals	(536,433)	-	-	-	(536,433)
At 30 April, 2023	-	818,602	667	1,169	820,438
Accumulated depreciation					
At 1 May, 2022	118,472	421,120	667	1,169	541,428
Charge for the year	10,729	40,930	-	-	51,659
Disposals	(129,201)	-	-	-	(129,201)
At 30 April, 2023	-	462,050	667	1,169	463,886
Carrying amount					
At 30 April, 2023	-	**356,552**	-	-	**356,552**
At 30 April, 2022	417,961	397,482	-	-	815,443

11.1 **Leasehold Land and Building**
The company's Leasehold Land and Building was disposed off in the year to raise working capital.

11.2 **Impairment losses recognised in the year**
There were no impairment losses recognized during the year (30/4/2022: Nil).

11.3 **Contractual commitments**
At 30 April, 2023 the Company has no contractual commitments for the acquisition of property, plant and equipment (30/4/2022: Nil)

	30 April 2023 N'000	30 April 2022 N'000
12 Inventories		
Raw materials (Note 12.1)	**69,163**	92,017
Work in progress	**17,590**	35,050
Finished goods	**89,835**	20,021
	176,588	147,088
Less: Allowance for obsolete inventories	**(14,709)**	(14,709)
	161,879	132,379
Machinery Spare parts	402	9,523
	162,281	141,902

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
12.1	The cost of inventories recognised as an expense during the year in respect of continuing operations is Nil (2022 - N6,279,000).		
12.2	No inventory was pledged as security for liabilities.		
13	**Trade and other receivables**		
	Trade receivables:		
13.1	Receivables from related parties (Note 21.3)		
	WEMPCO Group	**743,682**	3,349,568
	Other Related Companies	**3,108,837**	-
		3,852,519	3,349,568
	Less: Allowance for impairent loss		
	- on third parties	(6,897)	(6,897)
	- on related parties (Note 21.3)	-	-
		3,845,622	3,342,670
13.2	**Other receivables:**		
	Trade receivables from third parties	**125,213**	102,003
	Staff debtors	**681**	36
	Prepayments	**126,831**	-
		252,725	102,039
	Trade and other receivables	**4,098,347**	**3,444,710**

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

14	**Trade and other receivables (continued)**		
14.1	Movement in the allowance for doubtful debts		
	Balance at the beginning of the period	6,897	6,897
	Additional provision for trade receivables	-	-
	Total provision on trade receivables	**6,897**	6,897

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

Included in related party receiveables are dormant companies for over three years, owing N3,108,837,000, for which no provision has been made.

NOTES TO THE FINANCIAL STATEMENTS

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

	30 April 2023			
	0-180 days N'000	181-365days N'000	365 and above N'000	**Total** N'000
Trade receivables from third parties	125,213	-	-	125,213
Trade receivables from WEMPCO Group	743,682	-	-	743,682
Trade receivables from other related parties		-	3,108,837	3,108,837
	868,895	**-**	**3,108,837**	**3,977,732**

	30 April 2022			
	0-180 days N'000	181-365days N'000	365 and above N'000	**Total** N'000
Trade receivables from third parties	95,106	-	6,897	102,003
Trade receivables from related parties	3,349,568	-	-	3,349,568
	3,444,674	**-**	**6,897**	**3,451,571**

Age of receivables past due and impaired	**30 April 2023 N'000**	**30 April 2022 N'000**
Trade receivables from third parties	**6,897**	6,897
Trade receivables from related parties	**-**	**-**
	6,897	**6,897**

15 Bank balances	**1,419,967**	6,752
	1,419,967	**6,752**

16 Cash and cash equivalents

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

Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the statement of financial position as follows:

	N'000	**N'000**
Cash and bank balances	**1,419,967**	6,752
Cash and cash equivalents	**1,419,967**	6,752

NOTES TO THE FINANCIAL STATEMENTS

		30 April 2023 N'000	30 April 2022 N'000
17	**Share capital**		
	Authorised		
	240,000,000 ordinary shares of 50k each .	**120,000**	**120,000**
	Cancellation of 163,968,000 un-issued ordinary shares of 50k each in the year.	**(81,984)**	**-**
		38,016	**120,000**

At an Extraordinary General meeting of the Company held on 2nd May ,2023 at La Campagn Tropical Resort, Ibeju-Lekki, Lagos, the cancellation of un-issued shares of the Company was approved as required by CAMA 2020 and Regulation 13 of the Companies Regulation 2021.

17.1	**Authorised , Issued and fully paid:**		
	76,032,000 ordinary shares of 50k each	**38,016**	38,016
		38,016	38,016
18	**Other Reserves**		
	Unclaimed Dividends Refunded by Registrars		
	As at 1st May	**38,340**	18,177
	Refunded in year	**-**	20,163
		38,340	38,340

Other reserves represent 90% of total unclaimed dividends over 12 years old refunded by the Registrars in 2015 and 2022 for investment in interest yielding securities in accordance with SEC regulations.

19	**Retained earnings**		
	At beginning	**68,389**	499,613
	Profit /(Loss) attributable to owners of the Company	**1,686,057**	(431,224)
	At end	**1,754,446**	68,389
20	**Trade and other payables**		
20.1	Trade Payables to related parties (Note 21.3)	**1,387,819**	3,111,047
20.2	Other payables to third parties:		
	Trade payables	**741,604**	162,706
	VAT payable	**270,833**	256,860
	Accrued expenses	**231,403**	17,334
	Accrued co-operative contribution	**3,105**	3,145
	Accrued employee benefits	**72,399**	301,122
	Accrued staff pension deductions	**85,367**	80,224
	Withholding tax payable	**3,826**	3,803
	Refundable Deposits	**200,000**	-
	Other Creditors	**1,150**	1,150
	Sub-Total	**1,609,687**	826,344
		2,997,506	3,937,391

Trade creditors and other payables principally comprise amounts outstanding for trade purchases and ongoing costs. The average credit period taken for trade purchases is 30 days.
The directors consider that the carrying amount of trade and other payables approximate to their fair value.

NOTES TO THE FINANCIAL STATEMENTS

21 Related party information

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

21.1 Related parties to the Company

Entities	Relationship	Nature of transactions
I. Feng Company Limited	Parent Company with Ownership of 60% of share capital	None
Ken-Feraro Nigeria Ltd	Fellow subsidiary	None
Lagos Oriental Hotel Ltd	Fellow subsidiary	Expenses
Omo Wood Products Co. Ltd	Fellow subsidiary	Supply
Porcelainware Industries Ltd	Fellow subsidiary	None
Universal Nigeria Industries Co. Ltd	Fellow subsidiary	None
Wempco Steel Mills Co. Ltd	Fellow subsidiary	Financial
Western Metal Products Co. Ltd	Fellow subsidiary	None
Wiseway Agro Products Co. Ltd	Fellow subsidiary	None

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

21.2 **Related Party trade transactions**

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

	Sales of goods and services		Purchase of goods and services	
	30/4/2023	30/4/2022	30/4/2023	30/4/2022
	N'000	N'000	N'000	N'000
Wempco Steel Mills Co.Ltd	-	-		514
Omo Wood Products Co. Ltd	**-**	-	**128**	-
Western Metal Products Company Limited	**1,800,000**	-		-
		-	-	-

21.3 **Analysis of the ouststanding balances at the reporting date:**

	Due from related parties 30/4/2023 N'000	Due to related parties 30/4/2023 N'000	Due from related parties 30/4/2022 N'000	Due to related parties 30/4/2022 N'000
I.Feng Company Limited	-	214,761	-	214,761
WEPMCO GROUP				
Western Metal Products Company Limited	611,173	-	-	1,069,327
Procelainware Industries Ltd	41,414	1,169,533	41,414	1,169,533
Omo Wood Products Co. Ltd	5,414	3,525	12,557	4,090
Lagos Oriental Hotel	12,242	-	12,763	-
Western Steel Mills Co. Limited	73,438	-	73,995	108,285
Sub total	**743,682**	**1,173,058**	**140,729**	**2,351,235**
Other former related companies				
Universal Nigeria Industries Co. Ltd - Advance	713,489	-	713,489	-
Universal Nigeria Industries Co. Ltd - Current A/C	1,979,610	-	1,979,610	-
Ken Feraro Limited	27,123	-	27,123	-
United Rolling Mills Limited	190,565	-	190,565	-
Modern Steel Mills Co. Ltd	75,600	-	75,600	535,505
Advance Steel Structure Co. Ltd	-	-	-	9,546
Wiseway Agro Products Co. Ltd	95,649	-	95,649	-
Others	26,800	-	126,800	-
Sub total	3,108,837	-	3,208,837	545,051
Grand Total	**3,852,519**	**1,387,819**	**3,349,566**	**3,111,047**
Less: Allowance for doubtful receivables	-	-		
	3,852,519	**1,387,819**	**3,349,566**	**3,111,047**

The amount due to I. Feng Company Limited is in respect of dividend payable.

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

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

NOTES TO THE FINANCIAL STATEMENTS

21.4 **Remuneration of key management personnel**

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

	30 April 2023 N'000	30 April 2022 N'000
Directors's Emoluments	17,900	7,400
Post-employment benefit	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payments	-	-
	17,900	7,400

There are no post-employment, termination, share based payments and other long term benefits for key management personnel during the period (2022: Nil)

22 Financial Instruments

22.1 **Capital risk management**

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

23 Financial Instruments (contd).

23.1 **Gearing ratio**

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

	30 April 2023 N'000	30 April 2022 N'000
Cash and bank balances	**1,419,967**	6,752
Net debt	**(10,798)**	(590,967)
Equity (ii)	**1,830,802**	144,745
Debt equity ratio	**(0.59%)**	**(408.28%)**

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

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

23.2 **Significant accounting policies**

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

23.3 **Categories of financial instruments**

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

	30 April 2023 N'000	30 April 2022 N'000
Financial assets		
Loans and receivables:		
Trade and other receivables	**4,098,347**	3,444,710
Cash and bank balances	**1,419,967**	6,752
	5,518,314	3,451,463
Financial liabilities		
At amortised cost:		
Trade and other payables	**2,997,506**	3,937,391
Current tax liabilities	**1,111,639**	98,286
	4,109,145	4,035,677

NOTES TO THE FINANCIAL STATEMENTS

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

Risk management policies and systems are reviewed regularly to reflect the changes in market conditions and the Company's activities.
Value-at-Risk and sensitivity analysis provide the appropriate information to monitor the net underlying financial risks.

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

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

23.4 **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.
Market risk affecting the entity are interest rate risk and foreign exchange currency risk. The financial instruments held by the Company that are affected by market risk are principally the non-derivative financial instruments which include investment in equity, trade and other receivables, cash and cash equivalents and trade and other payables.

23.5 **Interest rate risk management**

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

NOTES TO THE FINANCIAL STATEMENTS

23.6 **Credit risk management**

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

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

The Company has a significant credit risk of N3billion exposed to former relatred parties that have remained dormant for over 3years.

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

	30 April 2023 N'000	30 April 2022 N'000
Cash and cash equivalents	1,419,967	6,752
Trade and other receivables	743,682	3,444,710
Dormant related companies	3,108,837	-
	5,272,486	3,451,463

NOTES TO THE FINANCIAL STATEMENTS

23.7 Collateral held as security and other credit enhancements

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

23.8 Liquidity risk management

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

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

	2023	2022
	=N=000	=N=000
Receivables	**4,098,347**	3,444,710
Payables	**(4,109,145)**	(3,937,391)
Net Payables	**(10,798)**	(492,680)
Available Cash and Cash Equivalents	**1,419,967**	6,752

To mitigate this risk, the Company maintains an understanding with its related companies for financial support at all times.

NOTES TO THE FINANCIAL STATEMENTS

23.9 **Maturity risk**

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

	30 April, 2023			
	Carrying amount N'000	Contractual cashflows N'000	Less than one year N'000	More than one year N'000
Financial assets				
Loans and receivables:				
Trade and other receivables	4,098,347	4,098,347	989,510	3,108,837
Cash and bank balances	1,419,967	1,419,967	1,419,967	-
	5,518,314	**5,518,314**	**2,409,477**	3,108,837
Financial liabilities at amortised cost				
Trade and other payables	2,997,506	2,997,506	2,997,506	
Tax liabilities	1,111,639	1,111,639	1,111,639	
	4,109,145	**4,109,145**	**4,109,145**	

	30 April, 2022		
	Carrying amount N'000	Contractual cashflows N'000	Less than one year N'000
Financial assets			
Loans and receivables:			
Trade and other receivables	3,387,875	3,387,875	3,387,875
Cash and bank balances	3,096	3,096	3,096
	3,390,971	**3,390,971**	**3,390,971**
Financial liabilities at amortised cost			
Trade and other payables	3,724,252	3,724,252	3,724,252
Tax liabilities	96,786	96,786	96,786
	3,821,038	**3,821,038**	**3,821,038**

NOTES TO THE FINANCIAL STATEMENTS

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

23.10 **Fair value of financial instruments**

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

	Carrying amount		Fair value	
	'30/4/2023	**'30/4/2022**	**30/4/2023**	**30/4/2022**
	N'000	**N'000**	**N'000**	**N'000**
Financial assets				
Loans and receivables:				
Trade and other receivables	4,098,347	3,444,710	4,098,347	3,444,710
Cash and bank balances	1,419,967	6,752	1,419,967	6,752
	5,518,314	**3,451,463**	**5,518,314**	**3,451,463**
Financial liabilities				
Financial liabilities held at amortised cost:				
Trade and other payables	4,109,145	4,035,677	4,109,145	4,035,677
	4,109,145	**4,035,677**	**4,109,145**	**4,035,677**

24 Directors and Employees

24.1 **Directors**

Emoluments

Fees:		
Chairman	2,500	2,500
Other Directors	1,700	1,700
	4,200	4,200
Other emoluments	13,700	3,200
	17,900	**7,400**

24.2 **The remuneration of Managers** **3,323** **4,600**

NOTES TO THE FINANCIAL STATEMENTS

24.2 **Employees**	30 April 2023 N'000	30 April 2022 N'000
Short term benefits:		
Wages, salaries and staff welfare	**100,701**	410,859
Post employment benefits:		
Defined contribution plan	**2,857**	1,398
	103,558	412,257

Employees remunerated at higher rates

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

	Number	Number
0-150000	**-**	-
150001-180000	**-**	-
180001-200000	**-**	-
200001-240000	**-**	-
240001-260000	**-**	-
260000 and above	**91**	138

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

Range (N)	30 April 2023 Number	30 April 2022 Number
Management staff	**2**	2
Senior staff	**3**	2
Junior staff	**86**	134
	91	138

NOTES TO THE FINANCIAL STATEMENTS

25 Retirement benefit plan

25.1 Defined contribution plan

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

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

The total expense recognised in the statement of profit or loss N2.8m (2022: N1,4m) represents contributions payable to these plans by the company at rates specified in the rules of the plans. As at 30 April 2023, contributions of N2.2million due in respect of the 2023 reporting period has not been paid over to the plans

26 Capital commitments

There were no capital commitments as at 30 April 2023 (30/4/2022: Nil)

27 Contingent liabilities and contingent assets

There were no contingent liabilities and contingent assets as at 30 April 2023 (30/4/2022:Nil).

28 Production Activities

All production activities in 2022/23 centred on finishing existing work in progress for sales to customers.
There was no delivery of raw materials to the factory during the year and hence no new production of materials.

The Directors have however indicated that the delivery of raw materials will commence soon after the commencement of the production activities by a related Company.

29 Events after the reporting date.

There were no other events after the reporting date which could have had material effects on the affairs of the Company as at 30th April,2023 on that date which have not been provided for or recognised in this Financial Statements

30 OTHER NATIONAL DISCLOSURES

30.1 STATEMENT OF VALUE ADDED

	2023 N'000	%	2022 N'000	%
Revenue	**227,301**		354,804	
Other Income	**2,706,264**		-	
	2,933,564		354,804	
Bought-in materials and services				
- Local	**70,417**		(336,134)	
VALUE ADDED / (SUFFERED)	**3,003,981**	100	18,670	100
APPLIED AS FOLLOWS:				
To pay employees:				
Salaries, wages and social benefits	**118,601**	4	410,859	2,201
To pay providers of capital:				
Interest expense	**-**	-	-	-
To pay government:				
Taxation	**1,016,480**	33	1,500	7
To provide for replacement of assets and growth				
Deferred Tax	**131,185**	4	(14,126)	(76)
Depreciation	**51,659**	2	51,660	277
Profit or loss account	**1,686,057**	57	(431,224)	(2,309)
	3,003,981	100	18,670	100

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

30.2 FIVE YEARS FINANCIAL SUMMARY

	2023 'N'000	2022 'N'000	2021 'N'000	2020 'N'000	2019 'N'000
FINANCIAL POSITION					
ASSETS					
Non current assets	**356,552**	**815,443**	**867,102**	**918,792**	901,576
Net current assets	**1,571,450**	**(442,313)**	**(68,785)**	**168,922**	530,558
Deferred taxation	**(97,200)**	**(228,384)**	**(242,511)**	**(256,375)**	(249,989)
	1,830,802	**144,745**	**555,807**	**831,339**	**1,182,145**
CAPITAL AND RESERVES					
Share capital	**38,016**	**38,016**	**38,016**	38,016	38,016
Other reserve	**38,340**	**38,340**	**18,177**	18,177	18,177
Revenue reserve	**1,754,446**	**68,389**	**499,614**	775,146	1,125,952
Shareholder's fund	**1,830,802**	**144,745**	**555,807**	**831,339**	**1,182,145**
PROFIT OR LOSS ACCOUNT					
Revenue	**227,301**	**354,804**	**297,666**	497,933	740,232
(Loss)/Profit before taxation	**2,571,351**	**(443,850)**	**(289,397)**	(341,930)	(238,940)
Taxation	**(885,294)**	**12,626**	**13,864**	(8,876)	(2,694)
(Loss) /Profit after taxation	**1,686,057**	**(431,224)**	**(289,397)**	(350,806)	(241,634)
PER SHARE DATA: (Naira)					
Earnings (basic) kobo	**2,218**	**(567)**	**(362)**	(461)	(318)
Earnings (diluted) kobo	**2,218**	**(567)**	**(362)**	(461)	(318)
Dividend paid during year (kobo)	**-**	**-**	**-**	**-**	**-**
Bonus issue of ordinary shares	**-**	**-**	**-**	**-**	**-**
Net assets (kobo)	**2,408**	**190**	**731**	1,093	1,555

NOTE:

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

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

Dividend per share are based on dividend declared and number of issued and fully paid ordinary share capital at the end of each financial year.

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

NIGERIAN ENAMELWARE PLC

Financial Statements

For the year ended 30th April, 2023

UNCLAIMED DIVIDEND

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

GREENWICH REGISTRARS & DATA SOLUTION LIMITED
NEWCO UNCLAIMED DIVIDEND AS AT OCTOBER 09, 2023

1	DIV. NUMBER	AMOUNT OF DIV. DECLARED	TOTAL DIV. PAID TILL DATE	DATE OF PAYMENT	UNCLAIMED DIVIDEND	REMITTANCE AFTER 15 MONTHS	DATE OF REMITTANCE	CASH POSITION
NIGERIAN ENAMELWARE COMPANY PLC	29	31,104,000.00	26,730,165.78	1/1/2009	4,373,834.22	4,166,467.31	3/21/2018	207,366.91
NIGERIAN ENAMELWARE COMPANY PLC	30	22,809,600.00	19,643,627.16	2/11/2010	3,165,972.84	2,963,923.49	3/21/2018	202,049.35
NIGERIAN ENAMELWARE COMPANY PLC	31	22,809,600.00	17,811,571.32	1/20/2011	4,998,028.68	4,848,342.48	3/21/2018	149,686.20
NIGERIAN ENAMELWARE COMPANY PLC	32	23,950,080.00	19,341,289.29	12/1/2011	4,608,790.71	4,433,393.54	3/21/2018	175,397.17
NIGERIAN ENAMELWARE COMPANY PLC	33	24,520,320.00	18,912,406.60	12/20/2012	5,607,913.40	5,401,885.82	3/21/2018	206,027.59
NIGERIAN ENAMELWARE COMPANY PLC	34	25,660,800.00	20,104,769.98	12/19/2013	5,556,030.02	5,434,110.95	3/21/2018	121,919.07
NIGERIAN ENAMELWARE COMPANY PLC	35	25,660,800.00	20,214,304.31	12/19/2014	5,446,495.69	5,250,174.36	3/21/2018	196,321.33
NIGERIAN ENAMELWARE COMPANY PLC	36	25,660,800.00	20,434,214.46	10/2/2015	5,226,585.54	5,033,433.54	3/21/2018	193,152.00
NIGERIAN ENAMELWARE COMPANY PLC	37	25,677,687.67	19,268,151.24	11/28/2016	6,409,536.43	6,139,111.61	3/21/2018	270,424.82
	TOTAL	**227,853,687.67**	**182,460,500.14**		**45,393,187.53**	**43,670,843.09**		**1,722,344.44**

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

A: That some dividend warrants previously mailed to the shareholders have not been presented for payments.

B: That some share certificates also previously mailed to the shareholders have been returned unclaimed.

This, therefore, serves as notice to the affected shareholders, in their own interest to contact us at the under-mentioned address for offer of assistance or advice for obtaining replacement for lost warrants and share certificates returned unclaimed.

Nigerian Enamelware Plc,

18, Wempco Road, Ogba,
Ikeja, Lagos.
G.P.O. Box 4993, Marina

BY ORDER OF THE BOARD

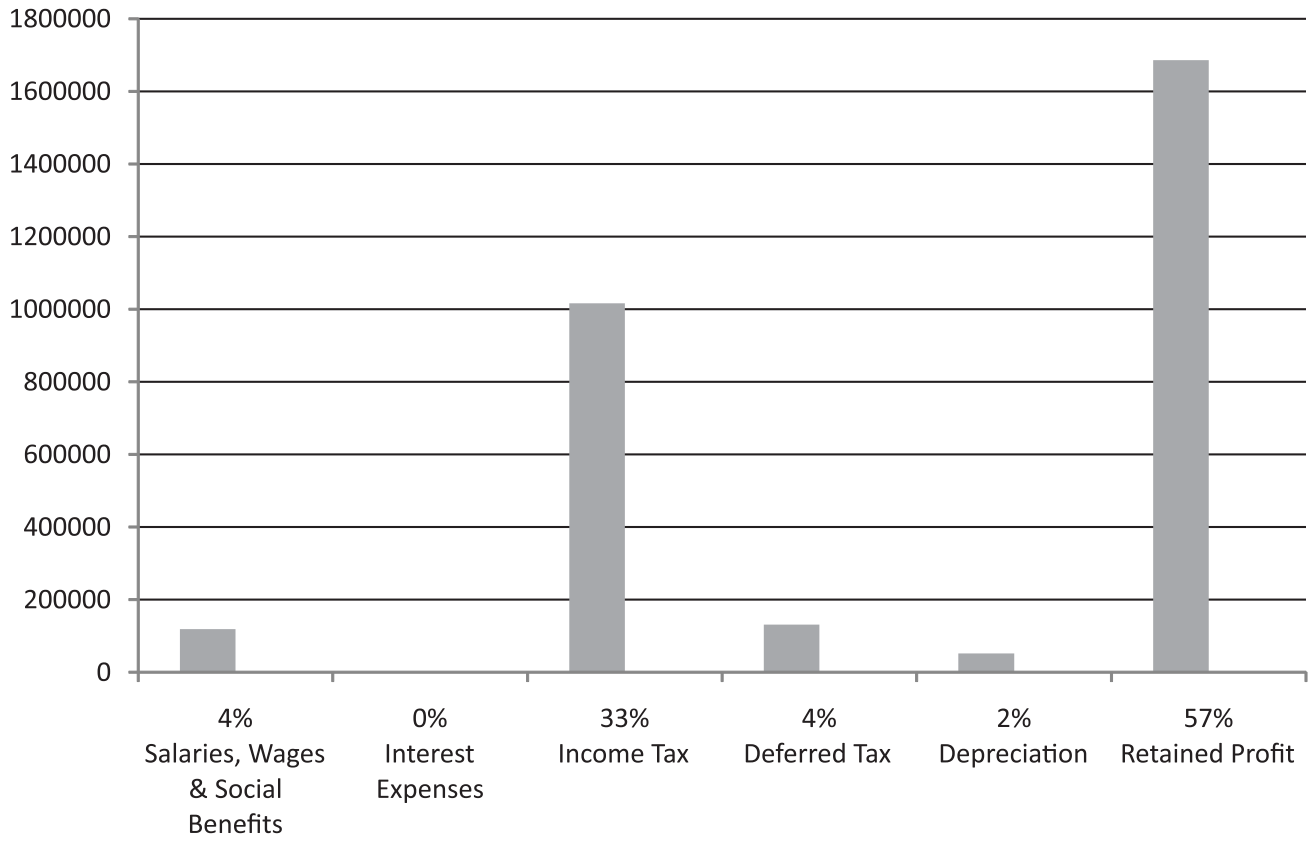


OYETOLA OLUWAFEMI
COMPANY SECRETARY
FRC/2022/PRO/NBA/004/00000024089

REVENUE ALLOCATION

2023

Salaries, Wages & Social Benefits	118,601	4%
Interest Expenses	-	0%
Income Tax	1,016,480	33%
Deferred Tax	131,185	4%
Depreciation	51,659	2%
Retained Profit	1,686,057	57%
	3,003,981	**100%**



SHARE CAPITAL HISTORY

The share capital history of the Company is as shown below. The issued and paid up capital of the **Company as at 30th April 2023 is:**

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

TEN-YEAR DIVIDEND HISTORY
DIVIDEND IN THE LAST TEN YEARS

Year	Profit after Taxation ₦'000	Dividend Proposed ₦'000	Dividend Proposed Per share (k)
2014	86,115	28 512	45
2015	74,357	28 512	45
2016	113,475	28 512	45
2017	45,058	28 512	45
2018	(3,333)	-	-
2019	(241,634)	-	-
2020	(350,806)	-	-
2021	(275,533)	-	-
2022	(431,224)	-	-
2023	1,686,057	-	-

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

NIGERIAN ENAMELWARE PLC

Financial Statements

For the year ended 30th April, 2023

PROXY FORM

63rd ANNUAL GENERAL MEETING TO BE HELD AT OSUN HALL, LAGOS AIRPORT HOTEL, AWOLOWO WAY, IKEJA, LAGOS STATE ON THURSDAY THE 09TH NOVEMBER 2023 AT 10 AM.

I/WE.....being a member/Members of Nigerian Enamelware Plc. hereby appoint***

.....of .....or failing him, the Chairman of the meeting as my/our proxy to act and vote me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Thursday 09th November 2023. and at any adjournment thereof:

Dated this.....day of 2023

IF YOU ARE UNABLE TO ATTEND THE MEETING

A member (Shareholder) who is unable to attend the Annual General Meeting is allowed by law to vote on a poll by proxy. The above proxy form has been prepared to enable you to exercise your right to vote in case you cannot personally attend the meeting.

Following the normal practice, the Chairman of the Company has been entered on the form to ensure that someone will be at the Meeting to act as your proxy but if you wish you may insert in the blank space on the form (marked**) the name of any person, whether a member of the company or not who attend the Meeting and vote on your behalf instead.

Please sign this proxy form and deposit it with the Registrars, GTL Registrars Limited, 274 Murtala Muhammed Way, Alagomeji, Yaba, Lagos. P.M.B. 12717, Lagos or via e-mail address proxy@gtlregistrars.com not later than 48 hours before the time of the meeting. If executed by a Corporation, the Proxy Form should be sealed with the Common Seal.

ORDINARY BUSINESS

	RESOLUTION	FOR	AGAINST	ABSTAIN
1	(I) **To re-elect the following Directors:** I. Baale Sunday O. Ogunnowo II Bamofin Olatokunbo Sanni III. Mr. Lawrence Iseh.			
2	To authorize Directors to fix the remuneration of the Auditor.			
3	To elect members of the Audit Committee			
4	To disclose the remuneration of managers of the company			

SPECIAL BUSINESS

	RESOLUTION	FOR	AGAINST	ABSTAIN
5	To approve the remuneration of the Directors.			
6	**To consider and pass the following resolutions as special resolutions:.** a "That **Article 13** of the Memorandum and Articles of Association of the Company be amended by the insertion of the following provision to replace the current provision": "*Twenty-one days' notice specifying the place, the day and the hour of the meeting, and in case of special business, the general nature of such business, shall be given to the Members by notice sent by post, personally, email, publication on the Company's website or any other electronic means provided*". b "That pursuant to Section 11of the schedule of the Business Facilitation (Miscellaneous Provisions) Act, 2022, **Article 14** of the Memorandum and Articles of Association of the Company be amended by the insertion of the following provision to replace the current provision": "*The Company shall in each year hold a general meeting as its annual general meeting in addition to any other general meeting in that year and shall specify the meeting as such in the notices calling it and not more than fifteen months shall elapse between the date of one annual general meeting and that of the next. The annual general meeting shall be held in such manner, at such time and place as the Directors shall appoint including virtually or by any other electronic means. All general meetings other than annual general meetings shall be called extraordinary general meetings*". c. "That the Articles of Association of the Company be amended by the insertion of a new clause 14(1) to read as follows" "*A member of the Company or Proxy may participate in any general meeting via teleconference, video conference, and any technological means that allows the participating member to hear and be heard. Any person so participating in person or by proxy shall be deemed to be present in person at the meeting and shall be entitled to vote and to be counted in a quorum accordingly. Such a meeting shall be deemed to take place where the chairman of the meeting is then present*" d. "That the Board is hereby authorized to take all necessary steps required to effect the amendments, including without limitation to the preparation, execution and filling of all necessary notifications and forms required by the Corporate Affairs Commission and all other relevant Regulatory Authorities" e. "That all acts carried out by the Board hitherto in connection with the above resolutions, be and are hereby ratified;" f. "That pursuant to the above resolutions, the Memorandum and Articles of Association be and is hereby amended to reflect the new changes authorized by the foregoing resolutions."			

Please indicate with an 'X' in the appropriate square how you wish your votes to be cast on the resolutions referred to above. Unless otherwise instructed, the proxy will vote or abstain from voting at his discretion.

NIGERIAN ENAMELWARE PLC 63RD ANNUAL GENERAL MEETING **ADMISSION CARD**

Please admit the shareholder on this form or his/her duly appointed proxy to the Annual General Meeting of the Company to be held at Osun Hall, Lagos Airport Hotel, Awolowo Way, Ikeja, Lagos State, on Thursday the 09th November, 2023

.....	.....	.....
Name of Shareholder/Proxy & Address	Number of Share held	Signature of person attending

OYETOLA OLUWAFEMI
Company Secretary
FRC/2022/PRO/NBA/004/00000024089

LIST OF UNCLAIMED DIVIDEND

Greenwich Registrars and Data Solutions Ltd.

LIST OF REGIONAL BRANCHES

ABUJA
4th Floor Coscharis Center
Plot 388 Central Business
District
Abuja

BENIN CITY, EDO STATE
5 Forestry Road
Benin City
Edo State

IBADAN, OYO STATE
Omoor House
Opposite Palms Shopping Mall
Ring Road, Ibadan
Oyo State

KANO, KANO STATE
1st Floor 37 Niger/ Murtala
Mohammed Way Kano
Kano State

PORT HARCOURT, RIVERS STATE
No 26 Aba Road
Port Harcourt
Rivers State

HEAD OFFICE
274 Murtala Muhammed Way,
Yaba, Lagos State

EMAIL: info@gtlregistrars.com

PHONE NUMBERS: +234 (0) 1-2793160,
+234 (0) 1-2793161,
+234 (0) 1-2793162,
+234 (0) 1-2793164.

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

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

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
123	ADIGUN MOSES OLUTAYO	X	X
124	ADIM CHUKWUMAEZE ODOEMENAM	X	X
125	ADINNU BARNABAS IKECHUKWU	X	X
126	ADISA STEPHEN (ADMORS TO THE ESTATE OF ADISA DANIEL ADET	X	X
127	ADU CHRISTINE OYINKAN	X	X
128	ADUDU SAMUEL UMEJEI NWANONYEI	X	X
129	ADUMEKWE IBEANUSU ANDREW	X	X
130	ADUN ROSELINE&, MARTINS (ADMORS TO THE ESTATE OF ADUN ROSEL	X	X
131	ADUROJA DANIEL OLU	X	X
132	AFEARE SAMUEL BAMIDELE SALAMI	X	X
133	AFEKE JOSEPH AIMINABARUME	X	X
134	AFELUMO-JOHNSON & AFELUMO-JOHNSON MR AKINSEYE & AFELUM CAROLINE	X	X
135	AFINJU BOLUWATIFE OLADIPUPO		X
136	AFOLABI OLAOLUWA	X	X
137	AFRINVEST (WEST AFRICA) LIMITED LIMITED		X
138	AFUNAYA JONAS	X	X
139	AGABA LEONARD	X	X
140	AGBANUSI IKEM CHRISTOPHER	X	X
141	AGBASIERE ROMANUS CHUKWUMA	X	X
142	AGBEDETSE EDWARD OLAYEMI	X	X
143	AGBEKE MUNIRATU	X	X
144	AGBIH MATTHIAS OZUE	X	X
145	AGBOOLA ADEMOLA MICHAEL	X	X
146	AGHA ANTHONY IKEMEFUNA	X	X
147	AGHAJI MATILDA NKOLI	X	X
148	AGHEDO PULLEN AMIANMIAN	X	X
149	AGORO AJAGBE	X	X
150	AGORO BURAIMO	X	
151	AGORO COMFORT OREDOLA	X	
152	AGORO FOHUNOLA MURITALABI		X
153	AGORO FOLORUNSHO	X	
154	AGORO FUNSHO BRAHIM	X	X
155	AGORO MONSURU AMAO	X	X
156	AGORO SALAMOT ALAKE	X	X
157	AGU & ONYEKWE CYRIL (ADMOR) & ONYEKWE VIRGINIA (ADMOR) CYRIL ONYEKWE (DEC D)	X	X
158	AGU FERDINAND UCHECHUKWU	X	X
159	AGU PETER ANYUNKU	X	X
160	AGUGUA ANTHONY ONYEAGINI	X	X
161	AGUGUA JUSTIN OZURUMBA	X	X
162	AGUIYI DONATUS IDEA	X	
163	AGUIYI TERESA OKWUCHI		X
164	AGUSTO OBAFUNMILAYO SHAKIRUDEEN (ADMORS TO THE ESTATE OF AGUSTO BASHIR ADE	X	
165	AGWOJE EMMANUEL OSA		X
166	AGWOJE EMMANUEL OSA	X	X
167	AHANEKU ERNEST EJIKE	X	X
168	AHANONU VITALIS AHAM	X	X
169	AHILIGWO MAZI SYLVESTER	X	X
170	AHMED SANI	X	X
171	AHUKANNA ALFRED ONYENMACHI	X	X
172	AIGBOKHAEVBO AMOS OJEIGIBORIA	X	X
173	AILERU NURAINI KAYODE		X
174	AIMURIE ODEMWINGIE MONDAY	X	X
175	AIWUYO OTASOWIE JOHN	X	X
176	AIYELOJA(DECD) BALOGUN MRS FOLASHADE(ADMOR) SULAIMAN MOBOLAJI		X
177	AJAEGBU THOMOS NWANKWO	X	X
178	AJANAKU-ARABA FAGBEMI	X	X
179	AJANI ADEBISI	X	X
180	AJANI MARGARET KEHINDE	X	X
181	AJA-NWACHUKU EZE	X	X
182	AJAO TITILADE EDITH	X	X
183	AJAYI AMOS OLATUNDE	X	
184	AJAYI JAMES SUNDAY	X	X
185	AJAYI JOHN ADENIYI	X	X
186	AJAYI JOSEPH AKINWUMI OLASUPO	X	X
187	AJAYI LAWRENCE AJIBOLA	X	X
188	AJAYI MBALIYU	X	X
189	AJAYI MORENIKE ABEGBE	X	X
190	AJAYI MOSES SUNDAY	X	X
191	AJAYI OLUWAODUPE	X	X
192	AJAYI OLUWATOYIN WURAOLA MOROLAKE	X	X
193	AJAYI SAMSON	X	X
194	AJAYI WILLIAM OLUFEMI OLATEJU	X	X
195	AJAYI ZACCHEOUS OLAYINKA	X	X
196	AJENE EJIKE	X	X
197	AJIBADE ADEBAYO	X	X
198	AJIBOYE LILLIAN MADISON	X	X
199	AJOKE MODEL ENTERPRISE NIG LTD		X
200	AJULO JACOB SUNDAY	X	X
201	AJUMOBI-OBE MICHAEL OLAYINKA	X	X
202	AKACHUKWU KENNETH ANDES	X	X
203	AKADIRI ADESEGUN	X	X
204	AKAGHA KEVIN		X
205	AKAMNONU KIRIAN IKE	X	X
206	AKANBI OLANREWAJU TIRIOLA	X	X
207	AKANNI ELIZABETH	X	X
208	AKANO ABIODUN FOLORUNSHO	X	X
209	AKANWA & AKANWA MATHIAS CHUKWUDI & IZUNWANNE JEROME THERESA	X	X
210	AKANWA & IZUNWANNE JEROME & AKANWA MATHIAS CHUKWUDI THERESA	X	X
211	AKEREDOLU YAKEEN AJIBOLA	X	X
212	AKERELE ELSIE ROSE	X	X
213	AKEYE LATIFU SULE	X	X
214	AKINBAYO AKINBIYI	X	X
215	AKINBOBOLA O. AKINYOSOYE O. & OTHERS (ADMORS TO THE ESTATE	X	X
216	AKINBOYEWA RAPHAEL	X	X
217	AKINBULUMO ISAAC OLADIRAN	X	X
218	AKINDE EMMANUEL AYINLA	X	X
219	AKINDELE NATHANIEL OLU	X	X
220	AKINFOLARIN MURAINA ADEMOLA	X	X
221	AKINGBULE OLABANJI AKINYOMIDE	X	
222	AKINKUNMI RAPHAEL ADEGBEMINIYI	X	X
223	AKINMURELE OLUSOLA	X	X
224	AKINOLA OLUYEMI	X	X
225	AKINRIMISI WILLIAM AKINBISOLA		X
226	AKINRINOLA SHAFIE ALAO	X	X
227	AKINSULERE SYLVESTER OYINBO	X	X
228	AKINTOLA IBRAHIM LAYIWOLA		X
229	AKINTUJOYE GRACE KIKELOMO	X	X
230	AKINWANDE ABAYOMI		X
231	AKINWOLERE STEPHEN FADESHELE	X	X
232	AKINWUMI ADEKUNLE ABIOYE	X	X
233	AKINWUNIJU MERCY ADEMUSURU	X	X
234	AKINYANJU OLUFEMI OWOLABI	X	X
235	AKINYEMI BABATUNDE ALABI	X	X
236	AKINYEMI CLEMENT OLUWOLE	X	X
237	AKINYEMI EMMANUEL AJANI		X
238	AKINYEMI SAMUEL OLAYINKA	X	X
239	AKOMOLAFE PHILIP ADEBOWALE ESTATE. OF AKOMOLAFE	X	X
240	AKOTUN KABIRU KOLAWOLE	X	X
241	AKPAN CHARLES	X	X
242	AKPAN EMA INNOCENT	X	X
243	AKPAN JOSEPH EDET	X	X
244	AKPAN OKON BASSEY	X	X
245	AKPAN UDO WILSON		X
246	AKPU EMMANUEL OKOYE	X	X
247	AKPUOGWU JOHN ANIGBOGU	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
248	AKUBUDE CHINENYE ESTHER	X	X
249	AKUCHIKWU & AKUCHIKWU PHILOMINA UCHE IMMACULATTA ADA	X	X
250	AKUKWE MATTHIAS IWUORA	X	X
251	AKUNNE BENEDICT M.	X	X
252	AKWUBA DAVID CHUKWUEMEKA	X	X
253	AKWULUNDU MICHAEL CHIKE		X
254	ALABI ADEMOLA IGE		X
255	ALABI AMODU	X	X
256	ALABI CHRISTOPHER ADEBAYO		X
257	ALABI TAJUDEEN AJAO	X	X
258	ALABI-OROGE JOSIAH OLADIPO	X	X
259	ALADE DARE	X	X
260	ALADE LASISI OLANIYAN (MR.)	X	X
261	ALADE THEOPHILUS BABATUNDE	X	X
262	ALAFIA HAKEEM ADEMOLA	X	X
263	ALAFIA MORIAN IYABODE	X	
264	ALAGBA CALLISTUS	X	X
265	ALAGBE COMFORT OLUSEGUN		X
266	ALAYANCE MANAGEMENT SERVICES LTD	X	X
267	ALESHINLOYE-WILLIAMS ERASMUS	X	X
268	ALHAJI OLUWA MUYIBI TIJANI-EST.OF- FUND		X
269	ALIBA LAWRENCE		X
270	ALIGBE EMMANUEL OKOJIE	X	X
271	ALINTA OKONKWO HYACINTH	X	X
272	ALLI BRAIMOH MUSTAFA	X	X
273	ALLI GABRIEL RAJI	X	X
274	ALLI OLAJUMOKE ADEWUSI, T (ADMORS)		X
275	ALLISON MODUPE (ADMORS TO THE ESTATE OF ABOSEDE MOSES ADE	X	X
276	AL-MUJJABA ABUBAKAR	X	X
277	ALUKO FRANCIS AKINOLA	X	X
278	ALUKO(DECD) OGUNKUNLE, DR OLUWATOYIN & OTHERS(ADMOR) JANET ADEBISI		X
279	ALUSHERE JOHN EGBUACHO	X	X
280	AMADI EJIKEME EMMANUEL	X	X
281	AMADI UGOCHUKU AMADI	X	X
282	AMAEFU NNA ELIJAH	X	X
283	AMAIFEOBU FIDELIS NWOYE	X	
284	AMAOLE NGOZI PATRICIA		X
285	AMEDU ARUNA RASHIDU	X	X
286	AMIATOR OMOAGHE	X	X
287	AMIATOR THELMA	X	X
288	AMINU DAUDA	X	
289	AMINU HARUNA ABDULLAHI	X	X
290	AMITOR REYNALDO	X	X
291	AMOBI PATRICK AMAECHI		X
292	AMOS FESTUS AREMO AMOS FESTUS AREMO	X	X
293	AMURE COMFORT OLUREMI	X	X
294	AMUSA YEMISI ISMOT		X
295	AMUSAN MARY EBUN	X	X
296	ANABA ELIZABETH ICHEMFURU	X	X
297	ANADEBE EBENEZER CHUKWUEMEKA	X	X
298	ANAELI SAMUEL NWAFOR		X
299	ANARAH ANDREW OBIESILI	X	X
300	ANDE DAVID AYODELE	X	X
301	ANI BYRON	X	X
302	ANI JOEVAS JOSIAH	X	X
303	ANIDIOBI JOSEPH CHIBUZOR		X
304	ANIEKWE CHUKWUBUIKEM	X	X
305	ANIEMEKA STEPHEN OKEDIACHI ESTATE. OF ANIEMEKA	X	X
306	ANIFALAJE JOHNSON OLABOSIPO	X	X
307	ANIFOWOSHE AKINRINDE OLAYINKA	X	X
308	ANIFOWOSHE SAMUEL ISHOLA	X	X
309	ANIMASAHUN FEYI	X	X
310	ANIMASHAUN ARIMIYAU AREMU	X	X
311	ANIMASHAUN IYABODE ASHAKE	X	X
312	ANIMASHAWUN SHOBOWALE AKANNI	X	X
313	ANOLUE CHRISTOPHER CHIJIOKE	X	X
314	ANSA BERNADETTE EKENG	X	X
315	ANSA REGINA EKENG	X	X
316	ANTIA OFFIONG	X	X
317	ANUNUEBE BENIASH	X	X
318	ANUSIM PIUS CHIGOZIE	X	X
319	ANWADIKE ALBERT NWABUNO	X	X
320	ANYAEJI DANIEL OBIDIGBO	X	X
321	ANYAKORA THANKGOK		X
322	ANYANETU PIUS	X	X
323	ANYANWU CHRISTOPHER	X	X
324	ANYANWU FERDINAND		X
325	ANYANWU TITUS INYAMA	X	X
326	ANYANWU TITUS NJOKU CHUKWUEMEKA	X	X
327	ANYANWU(DECD) ANYANWU HILARY(ADMOR) CORDELIA EBERE	X	X
328	ANYAOGU CHRISTIAN MADUKAEJIAKA	X	X
329	ANYAOHA WILLIAM NNADI	X	X
330	ANYIAM DANIEL UZOMA	X	X
331	ANYIKWA (ADMOR) & ANYIKWA (ADMOR) ANTHONY & ANYIKWA (A EMEKA & ANYIKWA SIMEON (DEC D)	X	X
332	ANYIKWA GORDIAN OGBATU	X	X
333	AP LTD SENIOR STAFF NON-CONT PENSION S	X	X
334	APALANDO KAYODE ADELODUN	X	X
335	APAMPA ADEREMI K	X	X
336	APETE WAKILU OLAYINKA	X	X
337	ARABA KUNLE	X	X
338	ARASAH UMORU KHAMIE	X	X
339	ARAWOLE JOSIAH BABATUNDE	X	X
340	ARCHIBONG NYONG	X	X
341	AREGBE ABIGAIL FOLASHADE	X	X
342	AREGBE BASHIRU OLAKUNLE	X	X
343	AREGBE IBRAHIM BABATUNDE	X	X
344	AREGBE IDOWU OLUWAKEMI		X
345	AREGBE ISIAKA OLAGOKE	X	X
346	AREGBE MONSURAT	X	X
347	AREGBE RILWAN AYODELE	X	X
348	AREGBESOLA MICHAEL OLUSOLA	X	X
349	AREGHAN RAYMOND IYERE	X	X
350	AREMU JOSEPH KOLAWOLE	X	X
351	ARIGUZO DENIS MBABIE	X	X
352	ARIMOKU DICK	X	X
353	ARIMORO E.A& ARIMORO F.T. (ADMORS TO THE ESTATE OF ARIMOR	X	X
354	ARUBASA ADMOR & ARUBASA DEC D MIKE GEORGE EMAN & ARUBA AGBANOWHE LUCKY FESTUS		X
355	ARUOTURE PETER JOHNSON AKPOTAYOBOR	X	X
356	ASANI RISKAT ABIOLA	X	X
357	ASECHEMIE DANIEL PELE SAMUEL	X	X
358	ASHAYE MICHAEL ABIODUN	X	X
359	ASHOGBON SUSANAH ADEFUNKE	X	X
360	ASINI MOSES IRIKEVWIE	X	X
361	ASIWAJU AYORINDE OMONIYI	X	X
362	ASSOCIATED NOMINEES A/C D001	X	X
363	ATANDA AMUSA AMOOH	X	X
364	ATANDIKIARI EMMANUEL MINAH	X	X
365	ATITEBI PHILIP OLAWUMI	X	X
366	ATOYEBI GBENGA ABOLAJI	X	X
367	ATOYEBI-KARGBO GRACE OLAYEMI	X	X
368	ATTA IDI	X	X
369	ATTAI MICHAEL UDOM	X	X
370	ATUANYA OBI	X	X
371	AVOH GODWIN BENJAMIN	X	X
372	AWAGBE ERIC	X	X
373	AWALU FLORENCE A. & AWALU ETHELBERT (ADMORS TO THE ESTATE OF AWA		X
374	AWANI OBOYOWA	X	X
	AWE OLABISI A. & FOLAKE (ADMORS TO THE	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
375	ESTATE OF AWE OLUBU		
376	AWOBAJO OLAYINKA	X	
377	AWODEIN ABIODUN ADEMOLA	X	X
378	AWODEIN AYODEJI TOLULOPE		X
379	AWODEIN BUKANLA	X	X
380	AWODEIN MODUPE	X	X
381	AWODEIN OLOLADE ARINADE	X	X
382	AWODEIN(DECD) AWODEIN MABEL(ADMOR) SOLOMON AJIBADE	X	X
383	AWOGBORO LYDIA OMOLOLA	X	X
384	AWOKULEHIN PETER	X	
385	AWOLOLA JACOB	X	X
386	AWOLOWO GEORGE OLUDAISI	X	X
387	AWOLUSI JOSEPH JIMOH	X	X
388	AWONAIKE SERIFAT .M. & ADENIKESOYE (ADMORS TO THE ESTATE OF AWON		X
389	AWONIYI RAPHAEL OLATUKUNBO	X	X
390	AWONUGA TIMOTHY AYODELE	X	X
391	AWOSANMI HEZEKIAH BABATUNDE		X
392	AWOSANMI(DECD) AWOSANMI JANET(ADMOR) GABRIEL ABIYE	X	X
393	AWOTE AWOGBUYI BOLAJI	X	X
394	AWOYOMI ADEDAYO SUNDAY J.		X
395	AXHOLME NOMINEES LTD "SU"A/C		X
396	AXHOLME NOMINEES LTD "TE"A/C		X
397	AYA REGINA OMOTOHAMEN	X	X
398	AYADI TEMIDAYO LOLA	X	X
399	AYANDA ABRAHAM ABIDOYE	X	X
400	AYANDA ESTHER AYO	X	X
401	AYANU LAWRENCE GUNDJOH	X	X
402	AYENI EMMANUEL TAIWO ESTATE OF		X
403	AYIBA BALANTINE	X	X
404	AYINDE & ONILOGBO RASAKI	X	X
405	AYOKO GODWIN ADEFIKAYO	X	X
406	AYORINDE OMONIYI ELIZABETH		X
407	AZEEZ YEKINI ADEYINKA		X
408	AZINGE THEODORA NWANENYUME	X	X
409	AZINGE VALERIE NWANODU	X	X
410	AZUBUINYE PATRICK	X	X
411	BABAJIDE JOSEPH OLADOYINBO ESTATE. OF BABAJIDE	X	X
412	BABALOLA GANIYU	X	X
413	BABALOLA GLADYS	X	X
414	BABALOLA SOLOMON OJO		X
415	BABATUNDE ABIODUN OLAYINKA		X
416	BABATUNDE ENITAN OLUFEMI	X	X
417	BABATUNDE NURENI SALAMI	X	X
418	BABATUNDE SIMEON OGUNTOYE	X	X
419	BADAMOSI ABDUL LASISI	X	X
420	BADEJO MUNIRU OWOLABI	X	X
421	BAIYEWU AYOOLA OLAYIMIKA	X	X
422	BAIYEWU SUNDAY AKANBI	X	X
423	BAKARE & OLOYEDE SIKIRATU & DABIRI GANIYU MUTIATU	X	X
424	BAKARE KOFOWOROLA ABIMBOLA	X	X
425	BAKRE RAZAK OLADIPO OLAITAN	X	X
426	BALEPO ANTHONY	X	
427	BALEPO ANTHONY ADEKUNLE	X	
428	BALOGUN ABDUL GANIU	X	X
429	BALOGUN GANIU OLUBODUN	X	X
430	BALOGUN GANIYU & AHMED (ADMORS TO THE ESTATE OF BALOGUN KARI	X	X
431	BALOGUN JOSEPH ABIMBOLA	X	X
432	BALOGUN YAKUB ALABA		X
433	BAMGBOPA HANNAH APEKE	X	X
434	BAMGBOSE ABIODUN AKINSANYA	X	X
435	BAMIDELE AKINOLA	X	X
436	BAMIDELE ISRAEL AKINOLA	X	X
437	BAMIGBOYE SAMUEL	X	X
438	BAMODU EDWARD OLADEINDE	X	X
439	BANJO FRACIS OMOTAYO	X	X
440	BANJOKO AYODEJI	X	X
441	BANJOKO OLUMIDE ENIOLA	X	X
442	BANKOLE JULIANAH MONISOLA	X	X
443	BANKOLE MARGARET MOSUNMOLA	X	X
444	BANMEKE VICTOR OJO	X	X
445	BANMODU SAMUEL	X	
446	BARAKA ESTHER ORE-OLUWA MOYP	X	X
447	BARTHOLOMEW IRO		X
448	BASHORUN ABENI	X	X
449	BASHORUN T.A.A, BASHORUN A. & OTHERS (ADMORS TO THE ESTATE OF	X	X
450	BASSEY MFON	X	X
451	BASSEY PATRICK ANTIGHA EDET	X	X
452	BAWA ISA	X	X
453	BECKLEY GEORGIANA SEDETIN	X	X
454	BECKLEY OLUREMI	X	X
455	BELLO AJAYI	X	
456	BELLO MOHAMMED Z. (ADMORS TO THE ESTATE OF BELLO ZAKARI MUHA	X	X
457	BELLO RAUFU OLAITAN	X	X
458	BELLO SILAS IBITOYE	X	X
459	BELLO YUSUF ALAO	X	X
460	BENCHMARK SECURITIES LTD	X	X
461	BENDE ELIEZER ORABUEZE	X	X
462	BENDE THERISER ONALIFE	X	X
463	BENEMOR MACAULAY	X	X
464	BENSON BOSEDE	X	X
465	BERRY TARIAH SAMUEL	X	X
466	BESMART ERNEST DIAMOND	X	X
467	BEYIOKU BOSEDE FLORENCE	X	X
468	BGL SECURITIES-DEPOSIT		X
469	BIDA USMAN ESTATE. OF BIDA	X	X
470	BIGSON DRUG CO.LIMITED	X	X
471	BISI OLUBUKUNOLA OMOLEWA	X	X
472	BLAIZE YEKINNI ADEBIMPE		X
473	BODUNDE JOEL KOLADE	X	X
474	BODUNRIN JOEL AKNNI	X	
475	BOLARINWA GANIYU	X	X
476	BOLARINWA IBIKUNLE	X	X
477	BOLARINWA OLARINRE BOLANLE	X	X
478	BOSOMO R. AKPILE	X	X
479	BRAIMAH THEODORE OHIKWEMEN SUNDAY		X
480	BRAIMOH LATEEF BABATUNDE	X	X
481	BRANCO CECILIA ABIODUN	X	X
482	BRISTOL SAMUEL IBIETOANYE	X	X
483	BURAIMOH SURAIBU ONIBIYO		X
484	CAMPBELL SUSANAH FUNSHO	X	X
485	CAPITAL TRUST BRKS.LTD.TRADED-STOCK-A/C	X	X
486	CASHCRAFT ASSET MANAGEMENT LTD		X
487	CENTRAL FINANCE LIMITED	X	X
488	CENTURY SECURITIES LIMITED		X
489	CHIAHA MONICA	X	X
490	CHIEGBOKA IFEANACHOR LEONABD	X	X
491	CHIEGBOKA REGINA UKAMAKA	X	
492	CHIEGBOKA THEOPHILUS OKEKE	X	
493	CHIEGBU ONYEMAECHI AUGUSTINE	X	X
494	CHIGBU EMMANUEL WOKO	X	X
495	CHIKATAH CHARLES IJOMAH		X
496	CHIKE & CHIKE ADMOR BERNNETT & CHIKE ADMOR PAULINA EBENEZER DEC D	X	X
497	CHIKE PAULINE & CHIKE BERNNETT (ADMORS TO THE ESTATE OF CHIK	X	X
498	CHILEKE CHUKWUKA DANIEL	X	X
499	CHIMA LIVINUS ODINMA	X	X
500	CHIMAH & CHIMAH EDITH NNE BENJAMIN ONYIKE	X	X
501	CHIME INNOMA EMEKA	X	X
502	CHINE NKECHINYERE ESTHER	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
503	CHINEDU KEVIN OKOLI	X	X
504	CHINEMERE NKECHI		X
505	CHRISTLIEB GROUP PROVIDENT FUND LTD	X	X
506	CHUKS-OKONTA GEORGE	X	X
507	CHUKWU JACOB OGBU	X	X
508	CHUKWU VINCENT NZE	X	X
509	CHUKWUDI NWOSE THOMPSON		X
510	CHUKWUDI UZOKAS	X	X
511	CHUKWUEMEKA & EMOKAM CHRISTOPHER AZALAUGO		X
512	CHUKWUEMEKA JANE FAITH	X	X
513	CHUKWUEZE FELICIA CHINENYE	X	X
514	CHUKWUJEKWU PETER	X	X
515	CHUKWUKA CHUKWUNOMSO CHUKWUDI		X
516	CHUKWUKA, GRACE A. & CHUKWUEBUKA U. (ADMORS TO THE ESTATE OF CHUK		X
517	CHUKWUMA ANTHONY ANYIKWA	X	X
518	CHUKWUNEKWU SYLVANUS ONWUBOLU	X	X
519	CHUKWUNENYE LEONARD	X	X
520	CHUKWUNENYE MARY UGBOAKU	X	X
521	CHUKWURA SIMON OBI	X	X
522	CHUKWURAH[DEC D] MATTHIAS NNAIFE	X	X
523	CITY CODE SAVINGS AND LOANS LIMITED		X
524	CLAUDIUS-COLE OLATUNJI AKINTUNDE	X	X
525	CLAY FERGUSON LTD.		X
526	CO., ONUORA	X	X
527	COKER DEC D(DECD) AIYEPOLA MOSUN(ADMOR) SAMUEL OLATUNDE		X
528	COKER BABATUNDE	X	X
529	COKER DANIEL ABAYOMI	X	X
530	COKER VERONICA & COKER SHODUNKE (ADMORS TO THE ESTATE OF COKE	X	X
531	COLE RICHARD DEINDE	X	X
532	CO-OPER FLEMMING-DEPOSIT A/C	X	X
533	COUNTER TRUST SEC.HOUSE A/C	X	X
534	CSL STOCKBROKERS DEPOSIT A/C	X	X
535	CSL STOCKBROKERS-TRADED-STOCK-A/C	X	X
536	DABIRI LAWAL	X	X
537	DADA CHRISTOPHER ADE.		X
538	DADA ELVIS OLUMIDE	X	X
539	DADA MICHAEL	X	X
540	DADDAH(DECD) DADDAH EJIRO(ADMOR) PRECIOUS OJIRU	X	X
541	DAIRO OLATUNJI ALABA	X	
542	DAJUR CLETUS I K	X	
543	DAKA ERASMUS AFRICANUS BOB	X	X
544	DAN IMEH & INYANG AFFIONG B. (ADMORS TO THE ESTATE OF D	X	X
545	DANIA TIAMIYU ADE	X	X
546	DANIELS STELLA KOFOWOROLA		X
547	DANSO AYOOLA	X	X
548	DANSO DAMILOLA	X	X
549	DANSO FOLAKEMI	X	
550	DANSO OLABISI		X
551	DANSO OLADIPUPO		X
552	DANSO OLALEKAN	X	X
553	DANSO SYLVESTER KOBINA ENIOLA		X
554	DANSO TEMILOLU	X	X
555	DAPU JOE LIMITED		X
556	DAUDA UMARU	X	X
557	DAVID KABE	X	X
558	DAVID OLUJOKE OLAJUMOKE	X	X
559	DAWODU & AYENI MR ADMOR BABATUNDE ASAFA TAWAKALITU ABEGBE	X	X
560	DAWON BURAIMOH OLATUNJI	X	X
561	DEDEKE WINIFRED ADEBUNMI	X	X
562	DIBIA GODWIN OKECHUKWU		X
563	DIKE EGBURONU EYEH	X	X
564	DIKE GILBERT ADIMBEONYE	X	X
565	DIMUDE STEPHEN	X	X
566	DIRI IWARIMIE H. (ADMORS TO THE ESTATE OF DIRI HEZEKIAH JOH	X	X
567	DOPHON JOSEPH ADEBAYO	X	X
568	DOUGAN-CHAMPION KIKE ARMANDO	X	X
569	DRURY INVESTMENTS LIMITED	X	X
570	DURODOLA MOSES OLUWADARE OLAOLU	X	X
571	DUROJAIYE BOLAI	X	X
572	DUROJAIYE SAMUEL OLUBI	X	X
573	DUROWAIYE DAMILOLA YEWANDE OMOLADUN	X	X
574	DURU CHARLES IHENACHO	X	X
575	DURU CHIDI NZE AND DURU UGOCHUKWU (ADMORS TO THE ESTATE OF DURU	X	
576	DURU CHUKWUMEZIE SIMON	X	X
577	DURU FELIX ONYEMA	X	X
578	DURU NNAWUIHE LIVINUS	X	X
579	DURU OZOMA JAMES	X	
580	DURU UZOMA OKOROAGU	X	X
581	DURU VERONICA NWABIANODI	X	X
582	EBE OFFIONG OKON	X	X
583	EBEDE PATRICK OKPALA		X
584	EBEKUONYE ANTHONIA N.& EBEKUONYE UGOCHUKWU E. (ADMORS TO THE ESTATE	X	X
585	EBELIKE ADEILE ALOYSIUS	X	X
586	EBENEZER OLUGBEMIGA	X	X
587	EBERE IGNATIUS ONYEHERE	X	
588	EBERECHUKWU BENEDETH AMARAEGBU	X	X
589	EBERECHUKWU BERNETH EBERE	X	X
590	EBIRERI & EBIRERI MAGARET OHWOBENO & EBIRERI GODDLUCK ABRAHAM EDAFEJEWIA	X	X
591	EBO JONATHAN ARINDE	X	X
592	EBOIGBE ISIKHUEME PATRICK	X	X
593	EBOSIE CHRISTIAN	X	X
594	EDE NKECHI MIRIAM	X	X
595	EDEKO PIUS EHIGIATOR	X	X
596	EDET ASUQUO	X	X
597	EDET IBIANG EDET	X	
598	EDIANG ARCHIBONG UMOH	X	X
599	EDIANG THERESA ARCHIBONG	X	X
600	EDO MR. SAMUEL KIMBO	X	X
601	EDOR CYRIL CHRISTOPHER OBEHA	X	X
602	EDU EFFION UDOH	X	X
603	EDU JOANNAH OGECHI	X	X
604	EDUN MR. SAMUEL ADESOLA	X	X
605	EDUN SAMUEL ADEKOYEJO	X	X
606	EDWARDS COMFORT OLUREMI	X	X
607	EFIONG OKON	X	X
608	EGBERONGBE FATAI OLU-ABIMBOLA	X	X
609	EGBINADE RAMOTA MOTOLANI	X	X
610	EGBO OBADIAH NIMMO		X
611	EGBOCHUKWU ANTHONY SUNDAY	X	X
612	EGBODO EZENWAKA	X	X
613	EGBOH MOSES CHUKWUMAH	X	
614	EGBOKA KEZIAH IFEYINWA	X	X
615	EGBOR JENNIFER IYOHA	X	X
616	EGBOR MARY GIMBIA	X	X
617	EGBOR MICHAEL AUGUSTINE OSEMELU		X
618	EGBOSIMBA VICTOR EKEH	X	
619	EGBUCHELEM NNAMDI JACOB	X	X
620	EGBUKA DORIS KELECHI	X	X
621	EGBUKA EBERECHUKWU	X	X
622	EGBULE MICHAEL OGOEGBULEM	X	X
623	EGBUONU EMMANUEL OKAFOR	X	X
624	EGEDE PATRICK JOSIAH OZUMEHULEH	X	X
625	EGEDIGWE JOSEPH CHINAGO	X	X
626	EGEJURU EMMANUEL UZOMA	X	X
627	EGEMONYE JEAN ALICIA	X	X
628	EGEONU GRACE OKWUONU	X	X
629	EGERE ANTHONY	X	X
630	EGESI KENNETH CHUKWUDI	X	X
631	EGHOADANIM EDMUND SUNDAY	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
632	EGWIN NATHANIEL	X	X
633	EGWUATU NNENNA ADA	X	X
634	EGWUONWU JONATHAN IFEANYI	X	X
635	EHICHIOYA OKOUGBO JEROME	X	X
636	EHIEM ANSELM CHUKWUEMEKA	X	X
637	EHIRIM BONIFACE OMENICHEKWE NOBLE	X	
638	EHUCHIE THOMASY, EST OF	X	X
639	EJEH SHEIDU TOKULA	X	X
640	EJEHU & DEC D FELIX OKWUCHUKWU EJEHU & EJEHU MR ADMOR BONIFACE C	X	X
641	EJIFOR FERDINAND O	X	X
642	EJIKE CECILIA KECHINYERE	X	X
643	EJIKEME CLEMENT ONUORA	X	X
644	EJIM EKEMEZIE SAMUEL	X	X
645	EJIMAKAONYE LEONARD	X	X
646	EJIOFOR BENSON NWOYE	X	X
647	EJOH & EJOH PATIENCE N. (ADMOR) & EJOH EMANUEL N. (ADM MARCUS CHIMA (DEC D)	X	X
648	EKA-ETEH MORRIS JOSEPH	X	X
649	EKE ARUA KALU	X	X
650	EKE CHRISTIE OSARU, BELO-OSAGIE FATAI & OTHERS (ADMORS TO THE EST		X
651	EKE GODWIN U.	X	X
652	EKE KELECHI (ADMORS TO THE ESTATE OF EKE IGBOANUNMA OH	X	X
653	EKE NWOKE	X	X
654	EKE OJI DOMINIC	X	X
655	EKEANOZIE EMMANUEL CHILOBELU		X
656	EKECHI CORDELIA	X	X
657	EKEH PRINCEWILL (ADMORS TO THE ESTATE OF EKEH HERBERT)	X	X
658	EKEH SUNDAY	X	X
659	EKEKE COMFORT C	X	X
660	EKEMEZIE NWAEZENAGU LOUIS	X	X
661	EKEZIE, ABIGAIL C.& OGECHI C. (ADMORS TO THE ESTATE OF EKEZIE CH	X	X
662	EKO RAIMI JINADU	X	X
663	EKOKOJE AMOS	X	X
664	EKONG ETIM AKPAN	X	X
665	EKPERI SYLVANUS IRO	X	X
666	EKPIWHRE LILY OSEN	X	X
667	EKPO MARGARET TOM	X	X
668	EKURE EMMANUEL UGBOGBO ESTATE. OF EKURE	X	X
669	EKWENSI CYPRIANA	X	X
670	EKWUEME JULIUS ANUNOBI	X	X
671	EKWUEME ROMANUS OSITA	X	X
672	EKWURIBE ABEL UWAEGBULEM	X	X
673	EKWURIBE IHEANYI	X	X
674	ELECHUKWU VALENTINE NWABUEZE		X
675	ELEE DAVID MMADUBIKE	X	X
676	ELEKEDE BABATUNDE SULAY ENIOLA		X
677	ELEMUREN ADETOLA BILIKISU	X	X
678	ELEODI ANULIKA ONYINYE		X
679	ELLIOTT GRACE AYOTUNDE	X	X
680	EMA ENO ASUQUO		X
681	EMAH PETER BASSEY	X	X
682	EMEHELU REGINA NWAMAKA	X	X
683	EMELAYO CYPRIAN C.	X	X
684	EMELI OKECHUKWU FELIX	X	X
685	EMELIKE KINGSLEY OGU	X	X
686	EMENGINI JOSEPH B. EGWUATU	X	X
687	EMENIKE LINUS OKOLI	X	X
688	EMEREOLE CHRISTOPHER ANAESIUBA	X	X
689	EMERONYE SAMUEL CHUKWUNEDU	X	X
690	EMERUOM & EMERUOM ADMOR STANLEY C & DEC D ANTHONY UGWU SELINAH		X
691	EMESIH JOHN ANDREW OKORONKWO		X
692	EMESSI LLOYD FUGBARA	X	X
693	EMETI CHIKA JONATHAN	X	X
694	EMEZUE GABRIEL EGULONU	X	X
695	EMHANESHI JEROME B.	X	X
696	EMIOJERENRE & OMAENIKUN SUNDAY DORTI ONOMAJEREYE	X	X
697	EMMANUEL-FANIYI EDWARD ADEWALE	X	X
698	EMODI VICTOR	X	X
699	EMONO CHRISTOPHER AZUKA JACOBS	X	X
700	EMORDI ALOYSIUS	X	X
701	EMPIRE SECURITIES LIMITED	X	X
702	ENAHORO VICTOR	X	X
703	ENEBONG GLORIA ABUMA AKBOM	X	X
704	ENE-ITA UTIBE BASSEY	X	X
705	ENIAYEYE GODWIN BABATUNDE	X	X
706	ENIFENI AFOLABI EJIRE	X	X
707	ENIGBONJAIYE EPHRAIM OMOTAYO	X	X
708	ENIKUOMBHIN BENSON OLORUNGBONJU	X	X
709	ENTERPRISE STOCKBROKERS PLC		X
710	ENUJI AUGUSTINE	X	X
711	ENWERE RUFUS	X	X
712	ENWEREM GRACE NGOZI	X	X
713	ENWEZOR JAMES OSITADIMMA	X	X
714	ENYEKWE AMOBI INNOCENT	X	X
715	ENYEKWE INNOCENT AMOBI	X	X
716	ENYIAH CYRIL	X	X
717	ERADIRI GABRIEL LAMBERT	X	X
718	ERINLE FLORENCE OLUBUKUNOLA	X	X
719	ERUAGA MICHAEL EGIEGBAI ALURAME		X
720	ESENWA ALEX OKECHUKWU		X
721	ESENWA CECILIA ONELO	X	X
722	ESENWA FRANCIS NWABUEZE	X	X
723	ESENWA MARY CHYNYE	X	X
724	ESENYIE AKPAN JOHN	X	X
725	ESOTU PIUS SUNDAY	X	
726	EST OF ADEBIYI AGNES ABIODUN,		X
727	EST OF CHUKWUEZE CHRISTOPHER,	X	X
728	EST OF NANNA CHRISTIAN, ODEWORITSE		X
729	EST OF SANUSI SULAIMAN ALABI,	X	X
730	ESTAE OF OKUSANYA OLADIPO OLADUNJOYE,		X
731	ESTATE OF ADEBAYO JOSEPH,		X
732	ESTATE OF ADEDEJI LUCY OMORINOLA,	X	X
733	ESTATE OF ADEKUNLE TIMOTHY ADEBOLA IBIKUNLE,	X	X
734	ESTATE OF AGBOOLA TAIRU BELLO,	X	X
735	ESTATE OF AKINTUNDE SAMUEL MODUPE,		X
736	ESTATE OF BAMMEKE JOSIAH IDOWU,	X	X
737	ESTATE OF COKER FESTUS, MOBOLAJI		X
738	ESTATE OF ERAIKHUEMEN ANDREW AIGBO UGBERAESE,	X	X
739	ESTATE OF FAWEHINMI GANI,	X	X
740	ESTATE OF LOPEZ JIDE,		X
741	ESTATE OF NAIBI WAHABI ALIMI SALAMI,	X	X
742	ESTATE OF NANNA W. OKPEAYE JOHNSON,		X
743	ESTATE OF NWUDE OZOEMENAM JEROME,		X
744	ESTATE OF OGUNDE AMOS OLAKUNLE,		X
745	ESTATE OF OKEREKE ANTHONY MADUMERE,	X	X
746	ESTATE OF OMOLAJA OLADAPO, OLASENI		X
747	ESTATE OF OTOMEWO PAUL AZANOR,		X
748	ESTATE OF TUBU MICHAEL, OPALI		X
749	ESTATE OF ADINANMUOH ARINZE CELESTINE,	X	
750	ESTATE OF AGUDA GRACE MODUPEORE	X	X
751	ESTATE OF AKINLADE DAUDA ADENIYI	X	X
752	ESTATE OF AMAO NASIRU ADISA,	X	X
753	ESTATE OF AYIBA DOMINIC,	X	X
754	ESTATE OF AYIBA NWEKE,	X	X
755	ESTATE OF BADIRU ADENIYI SUARAU	X	
756	ESTATE OF BATOWEI EDWARD WALTER	X	X
757	ESTATE OF BUHARI ZENEBU	X	X

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S/N	HOLDER NAME	2015_36	2016_37
758	ESTATE OF BUSARI RUFAI ADEBAYO,	X	X
759	ESTATE OF COKER SOTINOYE ADEKANMBI,		X
760	ESTATE OF DISU SALAU, ADISA	X	X
761	ESTATE OF ELEODI BENSON CHUKS	X	X
762	ESTATE OF EZEANI PIUS OKEKE,	X	X
763	ESTATE OF EZEBUNWA ALOYSIUS UMUNAKWE,		X
764	ESTATE OF EZEOFOR ELEAZER NWANKWO,		X
765	ESTATE OF FADEYI ISAAC OLU	X	X
766	ESTATE OF HAMMOND ANGUS AKINKUNMI	X	X
767	ESTATE OF IBE PAUL, MAGNUS	X	X
768	ESTATE OF IBIKUNLE EMMANUEL ADEMOLA		X
769	ESTATE OF LADIPO LAPADE	X	X
770	ESTATE OF LAWAL RAJI ADISA		X
771	ESTATE OF LAWANI ALEXIUS AKANNI,	X	X
772	ESTATE OF MOLADE YAHAYA NOAH		X
773	ESTATE OF NEDUM CHRISTOPHER NDUKAIFE	X	X
774	ESTATE OF NWANYA JULIUS AMAEZE EGBEMBA,		X
775	ESTATE OF NWUZOR BEATRICE, EJIOGU		X
776	ESTATE OF ODUKALE SAMUEL SALAU AKIN.,		X
777	ESTATE OF ODUKALE SAMUEL SALAU, AKINOLA		X
778	ESTATE OF OGUNDIMU THEOPHILUS OLUYEMI,		X
779	ESTATE OF OHIAERI ABADOM PAUL		X
780	ESTATE OF OKOLI OKEKE CHRISTIAN,	X	X
781	ESTATE OF OKOUGHA FRANK,		X
782	ESTATE OF OKOYE CHUKWUNETA LAZARUS,	X	X
783	ESTATE OF OKOYE PETER CHUMA,	X	X
784	ESTATE OF OKUJAGU FRANKLIN		X
785	ESTATE OF OLUSUNMADE WAIDI OYEBADE	X	X
786	ESTATE OF OLUWA AYISATU,		X
787	ESTATE OF OMOROGBE MOSES OSASOGIE,	X	X
788	ESTATE OF ONANUGA AYODELE	X	X
789	ESTATE OF ORESOTU OLUTUMININU,	X	X
790	ESTATE OF ORHORO NATHAN ONOGHOJAYE UKODIOGHENE	X	X
791	ESTATE OF OTAH IBE UKAGHA,		X
792	ESTATE OF OWOLABI ADEMOLA SAMUEL	X	X
793	ESTATE OF REFFELL GEORGE AYOOLA MOROUNFOLU	X	X
794	ESTATE OF SANNI RAIMI AKANBI,	X	X
795	ESTATE OF SEGUN TIMOTHY LADIPO	X	
796	ESTATE OF UDEGBUNAM EROJILIKWE EMMANUEL,		X
797	ESTATE OF UMEOKORO SIMON, OKOLI		X
798	ESTATE OF, ADEYEMI OLUDIPE	X	X
799	ESTATE OF, ALH. SULE LAMIDI AKANJI		X
800	ESTATE OF, AMAZU LAWRENCE CHUKWUNENYE		X
801	ESTATE OF, DR ADE ADENIYI JONES		X
802	ESTATE OF, EKPO MONDAY EKPO		X
803	ESTATE OF, KARIKASA BUSARI	X	X
804	ESTATE OF, NRI VINCENT CHIBUEZE	X	X
805	ESTATE OF, OKEOWO MICHEAL AFOLABI OKUNOLA		X
806	ESTATE OF, OLUMIDE FRANCISCO PEREIRA	X	X
807	ESTATE OF, SOBANDE JAMES ISHOLA		X
808	ESTATE OF, UZODINMA EDMUND CHUKWUEMEKA CHIEKE		X
809	ESU CELESTINE SAMUEL DAVID	X	X
810	ESUBIYI(DECD) AJAYI BENNET(ADMOR)(DECD) AJAYI BENNET(AD TALABI	X	X
811	ESUOLA OLAWUWO		X
812	ETIKERENTSE GODFREY	X	
813	ETIM PATRICK EDEM	X	X
814	ETOAMAIHE EDMUND PYTHIAS UKACHI	X	X
815	ETOAMAIHE UKACHI JULIUS		X
816	ETOH GRACE ONYECHE	X	X
817	ETOTUOMA DONALD AMUSONO E.	X	X
818	ETUKUDO & DEC D ABEL THOMPSON ETUKUDO & ETUKUDO ADMORS IQUO OKON	X	X
819	ETUODICHUKWU SAMUEL OKORO	X	
820	EWENUYI STELLA AJOKE	X	X
821	EWUZIE EUGENE IZUNOBI	X	X
822	EYE MONG	X	X
823	EYITENE ALEX OWUMI	X	X
824	EYITENE GLORIA EFUA		X
825	EYO EDEM EKPENYONG	X	X
826	EZE ALEXANDER CHIJIOKE	X	X
827	EZE DANIEL EKEMEZIE	X	
828	EZE EMMANUEL OBIORA	X	X
829	EZE JOHN OKEKE NNAEMEKA	X	X
830	EZE0NYILIMBA & DEC D MR ECHEZONA EZENYILIMBA LAZARUS & FELICIA	X	X
831	EZEADIKWA ANTHONY IKECHI	X	X
832	EZEAGULU HYACINTH O.	X	X
833	EZEAKU BASIL OFOEDU		X
834	EZEAMAMA EZEDIMMA EUBEBIUS	X	X
835	EZEAMAMA LOUIS MUOMEDO	X	X
836	EZEANI FRANCIS CHRISTOPHER OKOYE		X
837	EZECHI AMOS E. EZECHI EZIGBO	X	X
838	EZEIGBO BASIL UDEGBUNA		X
839	EZEILO SAMUEL OKOLI	X	X
840	EZEIRUAKU DOMINIC OBIELI	X	X
841	EZEKOKA LIVINUS ONYEBUEKE	X	X
842	EZEKWEM EMMANUEL	X	
843	EZENAGU DAVID ABUO	X	X
844	EZENWA CHUKWUKA IGNATIUS	X	X
845	EZENWAJI GAIUS NWACHUKWU	X	X
846	EZENWANNE EJIKE	X	X
847	EZENWEZE BONIFACE	X	X
848	EZENWOBI NKEMUAKONAM LYDIA		X
849	EZEOCHA LAWRENCE IWEJUO	X	X
850	EZEOFOR MICHAEL	X	X
851	EZEOKE JUDE ORIZU	X	X
852	EZEOKE MARY ROSE	X	X
853	EZEONU ROMANUS	X	X
854	EZEONYEBUCHI SAMUEL OLU.	X	X
855	EZEORA EZENNIA EMMANUEL	X	
856	EZERE NGOZI GABRIEL	X	X
857	EZERIBE NELSON CHINEKEZI	X	X
858	EZEUDE ALOYSIUS NKEMJIKA	X	X
859	EZEZUE MICHAEL MGBECHIKWELU	X	X
860	EZIKA MICHAEL OKOYE	X	X
861	EZIKE CHUKWUEKE BONIFACE	X	X
862	FABIYI EBENEZER ADEYEMI	X	X
863	FABUYI OLANREWAJU WILLIAM CHIEF		X
864	FADAIRO SAMSHUDEEN OLUSHOLA	X	X
865	FADIPE CHARLES		X
866	FADIYA SAMUEL OLUWOLE	X	X
867	FADUNMIYE LAWRENCE BAYODE	X	X
868	FADUNMOYE OYE	X	
869	FAGBAYIBI ALICE O &, ADEOLA (ADMORS TO THE ESTATE OF FAGBAYIBI M	X	X
870	FAGBEMI BUKOLA OLA	X	X
871	FAGBENRO REBECCA ADESOLA	X	X
872	FALADE OLAYINKA OLUKUNLE	X	X
873	FALAIYE LAWRENCE	X	X
874	FALASE JOKE	X	X
875	FALCON SECURITIES LTD		X
876	FALEYE THEOPHILUS AKANBI BANDELE ESTATE. OF FALEYE	X	X
877	FAMOKUNWA ISAAC ISOLA OLU	X	X
878	FAMUYIDE OMOLOLA	X	X
879	FAMUYIWA JOSEPH OLUKUNLE	X	X
880	FAMUYIWA OLUWOLE	X	X
881	FANIKA SUNMOLA OYENIRAN	X	X
882	FANIYI RACHEL BOLANLE	X	X
883	FANTO PETER NANYEN	X	X
884	FASAN MARGARET OLUSOLA	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
885	FASEHUN EBENEZER OLAWALE OLADIPO	X	X
886	FASHINA MUDASIRU	X	X
887	FASHOLA ADEBAYO BABALOLA	X	X
888	FATINIKUN AUGUSTINE FOLORUNSHO	X	X
889	FATUNKE, OYINLOLA O.& BENJAMIN B. (ADMORS TO THE ESTATE OF FATUNKE	X	X
890	FEYISITAN KARIM SANNI	X	X
891	FINNI KHAFAYAT ABOSEDE	X	X
892	FIRST ALSTATE SECURITIES LTD	X	X
893	FIRST EQUITY SEC.-DEPOSIT A/C	X	X
894	FIRST PEN CUST/ASSET MGT CORP OF NIG-MAI		X
895	FIS SECURITIES LIMITED		X
896	FOLARIN OLUWOLE	X	
897	FORTHRIGHT SEC.& INV.-TRADED-STOCK-A/C	X	X
898	FRCS USIFO OSIME	X	X
899	FUND AP LIMITED STAFF PROVIDENT AP LIMITED STAFF PROVIDENT	X	X
900	FUSL NOMINEE / SMALL CAP FUND NOMINEE / SMALL CAP FUND	X	
901	GABRIEL-IZUEHIE OBIAGELI NORAH		X
902	GANIYU KUDIRAT MOTUNRAYO		X
903	GARUBA IBRAHIM	X	X
904	GARUBA ISAAC ERIC AYODELE	X	X
905	GBADAMOSI SIDIKATU ADUKE	X	X
906	GBARAYEGE MBANAO C. WALEBE	X	X
907	GBENLE BENSON TUNDE	X	X
908	GBUGU TIMOTHY MADUEZKHUKWU	X	X
909	GENERAL SECURITIES & FINANCE CO LTD	X	X
910	GEOFFREY GARBA		X
911	GEORGE EYAMBA EWA	X	X
912	GEORGEWILL ANTHONY VICTOR	X	X
913	GIECO LTD (RC 44114)		X
914	GLOBAL ASSET MGT. LTD-TRADED-STOCK-A/C	X	X
915	GOLDEN SECURITIES-DEPOSIT A/C	X	X
916	GONJI JWAMKUR NIMYEL	X	X
917	GOUBSKY PATRICIA OBIAGELI	X	X
918	GRACE ASSETS LIMITED	X	
919	GRACE SECURITIES LIMITED	X	X
920	GUARANTY TRUST BANK/AFRINVEST W.A-TRADNG TRUST BANK/AFRINVEST W.A-TRADNG		X
921	H.M.U. INVESTMENTS LTD	X	X
922	HAMILTOH GEORGE NATHAN	X	X
923	HARRY SAMUEL JOHN	X	X
924	HARUNA YUSUF	X	X
925	HASSAN KUBURATU	X	X
926	HASSAN WULEMOTU ADUKE	X	X
927	HERBERT-JUMBO ROGERS EGELE	X	X
928	HILLCREST SECIRITIES-DEPOSIT A/C	X	X
929	HILTON EJIDE SEKI	X	X
930	HNI INVESTMENTS LTD	X	X
931	HUGHES & HUGHES EMMANUEL SORIN SANTANNA SOLANKE	X	X
932	HUNNU-MOIETT HODONU OLAYINKA	X	X
933	HUSSAIN SULE AKANBI	X	X
934	IBANGA ARIT MATTHEW	X	X
935	IBANGA MATTHEW UDO AKPAN	X	X
936	IBE PIUS	X	X
937	IBEH WILSON	X	X
938	IBEMERE IKELI JOHN	X	X
939	IBENEGBU AZUKA CHUKWUDINMA	X	X
940	IBENEGBU EDOGHALU DANIEL	X	X
941	IBENEZIM CHRISTOPHER IKECHUKWU		X
942	IBEZIN JERRY K.C.	X	X
943	IBI THOMPSON KWEKI	X	X
944	IBIROGBA FAOSAT MOJISOLA	X	X
945	IBIROGBA IBUKUNOLUWA	X	X
946	IBIWOYE JOHN OLANREWAJU	X	X
947	IBIYEYE ADEBISI	X	X
948	IBRAHIM ALANI WASIU	X	X
949	IBRAHIM FARID OLAMIDE	X	X
950	IBRAHIM JIBO	X	X
951	IBRAHIM RABI DANLADI	X	X
952	ICMG SECURITIES LIMITED		X
953	IDAHOSA ANDREW	X	X
954	IDIMOGU SUSSAN, IDIMOGU IFEANYI & OTHERS (ADMORS TO THE ESTAT		X
955	IDOWU ALBERT ADESANYA	X	X
956	IDOWU JONATHAN OLUJINMI	X	X
957	IDOWU OLAWALE OLASUPO	X	X
958	IDOWU RAIMI BANDELE	X	X
959	IDOWU SAMUEL BABASOLA	X	X
960	IDOWU(DECD) IDOWU, LOUISA IBIRIN(ADMOR) JOSEPH OLA	X	X
961	IDRIS RABIU OLANREWAJU		X
962	IDUNDUN PAUL EGBERT UKUEJAGHOEYE	X	X
963	IEGBUNA FRANCIS NNAEMEKA	X	X
964	IFEAJUNA OGUGUA	X	X
965	IFEDIORA ALICE NKECHI	X	X
966	IFEDUBA CAROLINE & IFEDUBA OKECHUKWU (ADMORS TO THE ESTATE OF I	X	X
967	IFEJUKA SAMUEL IFEAGHANDU	X	X
968	IFEMESIA CHIEKA	X	X
969	IFENKWE OLIVER MBONU	X	X
970	IFIONU ADMOR & IFIONU DEC D EMMANUEL OKONKWO & IFIONU FIDELIA NWINYINWA	X	
971	IFUDU NDU DAVID	X	X
972	IGBAVBOA PHILIP IZIONDU	X	X
973	IGBAVBOA SAMSON OHIMAI	X	X
974	IGBOELI MICHAEL ANIEBO	X	X
975	IGBOKA SAMUEL MOSES	X	X
976	IGBOKWE CHRISTIAN NWANKWO	X	X
977	IGBOKWE E. HYACINTH	X	X
978	IGBOKWE ONWUKANJO UGWUWA	X	X
979	IGBOKWE PEACE ONU		X
980	IGBOSUA FLORENCE	X	X
981	IGE SAMUEL OLADIPO	X	X
982	IGHODARO UYIGUOSA OSAROGIE	X	X
983	IGWE EMMANUEL KALU	X	X
984	IGWE JOSEPH	X	X
985	IGWEBUIKE COLLINS OBIUKWU		X
986	IGWEZE PETER NWEKE		X
987	IGWILO DANIEL OKEY	X	X
988	IHEANACHO IKECHI OJIMADU		X
989	IHEANYIMUO OLEBUNNE FIDELIS	X	X
990	IHEGBORO IKECHUKWU ARMSTRONG	X	X
991	IHEGBORO IKECHUKWU ARMSTRONS	X	X
992	IHEKORONYE DANIEL	X	X
993	IHESIULO DOMINIC CHIMEZIEM	X	X
994	IHEUKWUMERE CHIDIRIM ANYALEWECHI	X	X
995	IHEUKWUMERE SUNDAY CHIMA	X	X
996	IHONDE ELIZABETH ABISAYO	X	X
997	IHUOMA JONATHAN NWIWU	X	X
998	IJALE ABIODUN	X	X
999	IJEAKU ADAKU JULIANA	X	X
1000	IJIYEMI & IJIYEMI EDNA MODUPE KOLAWOLE ADIGUN	X	X
1001	IKE IFEMA CHRISTOPHER	X	X
1002	IKE VINCENT N		X
1003	IKEA GRACE	X	X
1004	IKEAH OGBONNAYA	X	X
1005	IKECHUKWU ENUAGWUNA M	X	X
1006	IKECHUKWU JUDE ANOSIKE		X
1007	IKEH MARIA CHINYELU	X	X
1008	IKEH PATRICK NNAMEZIE	X	X
1009	IKEMEZIE EMMANUEL CHUKWUNENYE	X	X
1010	IKENGA OKEREKE CLETUS	X	X
1011	IKHINE GRACE EYEWU	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
1012	IKHINMWIN EDWIN OSAZE TAIYE		X
1013	IKLAGA EGLI	X	X
1014	IKOLODO JOHN ODIGWE	X	X
1015	IKOMI PHILIP ANINO	X	X
1016	IKPAH NICHOLAS IKEME ONUOHA	X	X
1017	IKPEAZU JOHN AHURONYE	X	X
1018	IKWENOBE ABUEDEH FEMI ROWLAND	X	X
1019	IKWUEME MALINDA OKWUNU	X	X
1020	ILESANMI MARY ADEBOLA	X	X
1021	ILODUBA CHRISTOPHER SUNDAY	X	X
1022	ILOKWASI KEVIN CHARLES	X	X
1023	ILOMUANYA DONALD ANENE	X	X
1024	ILUFOYE MUFTAU JINATU	X	X
1025	IMOLORE ISAAC ADEBAYO	X	X
1026	IMOROA MOSES ABIODUN	X	X
1027	IMOUKHUEDE JOSEPH BABALOLA	X	X
1028	INAMETTI AFFIONG EFFIONG	X	X
1029	INDEPENDENCE SECURITIES LTD		X
1030	INDEPENDENCE SECURITIES-DEPOSIT A/C	X	X
1031	INFINITI SYSTEMS ENTERPRISES SYSTEMS ENTERPRISES	X	X
1032	INTERNATIONAL CAPITAL RESOURCES LIMITED	X	X
1033	INTERNATIONAL ENERGY INSURANCE PLC	X	X
1034	INVESTARS PORTFOLIO SERVICES LIMITED	X	
1035	INVESTMENT & CAPITAL DEV CO LIMITED	X	X
1036	INVESTORS & TRUST-DEPOSIT A/C	X	X
1037	INYAMA IHEANYI	X	X
1038	INYANG GEORGE EKPO		X
1039	INYANG HORGAN EDWARD	X	X
1040	INYANGUDO INYANG HARRISON	X	X
1041	IPERE UDEZE	X	X
1042	IREDIA CHRISTIANA IROGHIOMO	X	X
1043	IREKE KALU NDUKWE	X	X
1044	IRIABE ELIZABETH	X	X
1045	IROAKAZI MICHAEL ONUOHA	X	X
1046	IROKAH LAZARUS CHIKEZIE	X	X
1047	ISA REKIYA	X	X
1048	ISEGHOHI FRANCIS AGBOIJE	X	X
1049	ISEGHOHIMEN ANDREW OKODUWA	X	X
1050	ISHOLA	X	X
1051	ISHOLA IBRAHIM OMOTOSHO	X	X
1052	ISMAILA BABA	X	X
1053	IWEKA FELICIA ONYEBUCHI	X	X
1054	IWENJORA FRANCIS	X	
1055	IWUCHUKWU SAMUEL AYINO	X	X
1056	IWUNDU NWACHUKWU	X	
1057	IWUNDU ROSE IHUANYANWU	X	X
1058	IWUNO ROBERT	X	X
1059	IWUNZE BRIDGET AMAECHI	X	X
1060	IWUOHA SUNDAY	X	X
1061	IYANIWURA ADEJARE	X	X
1062	IYAYI HERBERT MONITIE	X	X
1063	IYENGUNMWENA FRIDAY AIYAMENKHUE	X	X
1064	IYEYEMI ANINOBA KAISER	X	X
1065	IYOHA SAMUEL		X
1066	IZOGAR JOHN EGEDE	X	X
1067	JACINTHO & LOSA AGNES O. ADMOR & JACINTHO JOSEPHINE O. ANTHONY OLU. DEC D	X	X
1068	JACK DAWARI EKINE	X	X
1069	JACKREECE IMPAPAMIEARI KAISER	X	X
1070	JACKSON-COLE FREDERICK EBUN	X	X
1071	JAGBORO SAMSON OGHENEVBODE		X
1072	JAJI JIMOH ADEYINKA	X	
1073	JARIKRE PETER ODUARA	X	
1074	JEBUTU AKINYEMI AYOADE	X	X
1075	JEBUTU JAMES AKINOLA ESTATE. OF JEBUTU	X	
1076	JIAGBOGU JEREMIAH NDUKWE	X	X
1077	JIDEAMA WLLCOX		X
1078	JIGIDE SUNNY EMMANUEL	X	X
1079	JIKIEMI DAVID OLADIPO	X	X
1080	JINADU LAMIDI OLANIRAN	X	X
1081	JOHNSON(DECD) JOHNSON, ABIYE & ANR(ADMOR) AKURO MONDAY	X	X
1082	JOZA NIGERIA LIMITED		X
1083	JUMBO CHARLES TAMUNOIBI	X	X
1084	KADIRI SYLVESTER	X	X
1085	KALE OLUSOYI AYODELE	X	X
1086	KALE VICTOR OLUTAYO		X
1087	KALU GABRIEL ASURO	X	X
1088	KALU JOHN OCHUANYIM	X	X
1089	KANU & KANU FRANKLIN NWAFOR (DEC D) RHOADA (ADMOR)	X	X
1090	KAPTAIN INVESTMENT LTD	X	
1091	KAPTAIN INVESTMENTS LIMITED.	X	
1092	KARIMU ADELEKE	X	X
1093	KASIM OLATUNDE		X
1094	KASSIM MODUPE SAMIAT	X	X
1095	KAYODE(DECD) KAYODE MRS.MARGARET(ADMOR) RAIMI ABIODUN	X	X
1096	KEKEREOGUN LAWAL TUNDE	X	X
1097	KEN-FERRERO NIG LTD	X	X
1098	KILANKO AMOS FEHINTOLA	X	X
1099	KINLEY SECURITIES LIMITED	X	X
1100	KOGOLO AGATHA NGOZI	X	X
1101	KOKOIMGBI ISAAC OBODO		X
1102	KOLADE EMMANUEL ADEREMI	X	X
1103	KOLARATT CONCERNS LTD		X
1104	KOLAWOLE GANIYU AMOO		X
1105	KOMOLAFE & NWACHUKWU LUKE OBINNA & NIGERIAN ADESEGUN (TIMOTHY IGE FOLORUNSO	X	X
1106	KOMOLAFE MR. OLUFUNMI	X	X
1107	KOMOLAFE TIMOTHY I.F.	X	X
1108	KOROYIN BRUCE	X	X
1109	KOTAL DANMY NIG.ENT.	X	X
1110	KSBC PARTNERS	X	X
1111	KUFEJI SIMPLICO ABIODUN	X	X
1112	KUFO OLUSOLA AYINDE	X	X
1113	KUKU MAGRET FOLASADE & BABALOLA MORINSOLA BOSEDE (ADMORS TO THE ESTA		X
1114	KURUNNWANNE INNOCENT	X	X
1115	KUTI-GEORGE SEGUN TAYO	X	X
1116	KUYE MODINAT, OLAYINKA ABOSEDE & & OTHERS (ADMORS TO THE ES	X	X
1117	KWAKPOVWE JOBO	X	X
1118	KWAKPOVWE TOMA	X	X
1119	LABINJO MICHAEL, ABAYOMI		X
1120	LADAN-BAKI MOHAMMED SADA	X	X
1121	LADEGA PAUL OLUFUNSHO	X	X
1122	LADIPO SOLOMON OLUTAYO	X	X
1123	LAJUBUTU MICHAEL BABATUNDE	X	X
1124	LAKPAH URIRIN MICHAEL	X	X
1125	LAMINA MUFUTAU	X	X
1126	LAMUS LAMUS ALHASSAN	X	X
1127	LARUNSI FREDRICK BABATUNDE	X	X
1128	LASISI TAJUDEEN	X	X
1129	LATINWO ABIMBOLA	X	X
1130	LATINWO AKINKWUNMI		X
1131	LATINWO DASOLA	X	X
1132	LATINWO DUPEORE GBONJU	X	X
1133	LATINWO MOJISOLA		X
1134	LATINWO MOJISOLA	X	X
1135	LATINWO OLABIMPE		X
1136	LATINWO OLADEJI		X
1137	LATINWO OLADEJI	X	X
1138	LATINWO OLANREWAJU		X
1139	LATINWO OLUFUNMILOLA		X
1140	LATINWO OLUFUNMILOLA	X	X

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S/N	HOLDER NAME	2015_36	2016_37
1141	LATINWO OLUYEMISI		X
1142	LATINWO TEMILADE	X	
1143	LATINWO TOLANI		X
1144	LATUNDE MARGARET	X	X
1145	LAWAL ABDUL OLADELE	X	X
1146	LAWAL MORUF OLANREWAJU		X
1147	LAWAL OLUYEMISI BOLAJI	X	X
1148	LAWAL ORIADE	X	X
1149	LAWAL TEMITOPE OLUWASEUN	X	X
1150	LAWAL YEKINNI AYODELE	X	X
1151	LAYENI TOLANI ASAKE	X	X
1152	LEKWAUWA ELENDU	X	X
1153	LEWIS LAWRENCIA ALABA	X	X
1154	LIBATA AHMED IBRAHIM	X	X
1155	LINKAGE ASSURANCE PLC	X	X
1156	LOHOM INVESTMENT KOMPANY LIMITED	X	X
1157	LONGE AYODEJI	X	X
1158	LONGE ISRAEL OLAREWAJU	X	X
1159	LONGGYAT INVESTMENTS LIMITED	X	
1160	LTD., A.N. OFFOR SONS TRAD. CO. A.N. OFFOR SONS TRAD. CO.	X	X
1161	M L SECURITIES LIMITE	X	X
1162	M SALIU KADARALAHU ALH EST RST ASSOC		X
1163	MABDUGHA CHRISTIAN O.	X	X
1164	MABOREJE DOKUN DELE	X	X
1165	MACAULAY RUTH OLUFEYISOLA	X	X
1166	MACAULAY(DECD) EDUOKA CLEMENT(ADMOR) REGINALD	X	X
1167	MACDANIELS LIMITED	X	X
1168	MADONA BROTHERS NIGERIA LTD,		X
1169	MADU GABRIEL NNADU	X	X
1170	MADU UCHENNA EMEKA	X	X
1171	MADUAKOH JOSEPHINE	X	X
1172	MADUEKWE JULIE C. (ADMORS TO THE ESTATE OF MADUEKWE OKECHUKW	X	X
1173	MADUFORO AHAOTU THEOPHILUS	X	X
1174	MADUKA NNAMDI JOHN	X	X
1175	MAINLAND TRUST LTD - TRADED-STOCK-A/C	X	X
1176	MAINLAND TRUST-DEPOSIT A/C	X	X
1177	MAJEKODUMI FELICIA OLUWAFUNMILAYO	X	X
1178	MAJEKODUNMI ADEOLA	X	
1179	MAJEKODUNMI GBOLAWOLE F.,& KOLEOSHO ABIMBOLA O. & OTHERS (ADMORS TO THE	X	X
1180	MAJEKODUNMI MOSES OLUDOTUN	X	X
1181	MAJEKODUNMI OLUWATOBI	X	
1182	MAJESTIC SECURITIES LTD	X	X
1183	MAKINDE VICTOR ADERINOYE	X	
1184	MARTINS CAXTON ABIMBOLA JANET	X	X
1185	MARTINS KOLAWOLE A.B.	X	X
1186	MATIMOJU(DECD) MATIMOJU OLUFEMI(ADMOR) OLATUNJI	X	X
1187	MBACHI JULIUS	X	X
1188	MBADIWE INNOCENT UCHECHUKWU	X	X
1189	MBAGWU CHUKWUKAERO AUGUSTINE	X	X
1190	MBAH DOROTHY CYRILENE	X	X
1191	MBAH PAULINUS IKEANYIONWU	X	X
1192	MBAKWE CYPRIAN NNABUGO	X	X
1193	MBANASO FELIX BENSON EZEKWEM	X	X
1194	MBANEME CHRISTOPHER ANAGBOGU	X	X
1195	MBC SECURITIES LTD-DEPOSIT A/C		X
1196	MBUKPA EFIONG EDEM OKOKON	X	X
1197	MBUKPA JANET IQUO EFIONG	X	X
1198	MEBUDE ABIODUN AFOLAKE	X	X
1199	MEBUDE FASASI ADEBOLA -ESTATE OF-		X
1200	MEBUDE ROTIMI KAMARU	X	X
1201	MEDUOYE LINCOLN BAYO	X	X
1202	MEGACREDITS LIMITED-DEPOSIT A/C	X	X
1203	MERCHANT SECURITIES LIMITED	X	X
1204	MESANGO ESTHER EVUARIHERHE	X	X
1205	MEYEN NSE WILCOX	X	X
1206	MGBEMENA JOHN OKEMADU		X
1207	MMADUEKE OKEREKE AUGUSTINE	X	
1208	MMAJU MICHAEL	X	X
1209	MMAM JOB OBIKE	X	X
1210	MMIRIKWE THEOPHILUS NDUBUISI		X
1211	MOGHALU GILBERT OKOYE	X	X
1212	MOGHALU INNOCENT IFEANYI	X	X
1213	MOLOKWU AUGUSTA UJU	X	X
1214	MOMAH ANTHONY CHUKWUELOKA	X	X
1215	MOMODU DANDISION AKIBU	X	X
1216	MOMODU KENETH ABDUL AZEEZ	X	X
1217	MONEKE ODISIOBINMA A.I.	X	X
1218	MONEKE PETER NNANNA	X	X
1219	MORAH LINUS ONWUKA	X	X
1220	MORGAN TRUST & ASSET MANAGEMENT PLC TRUST & ASSET MANAGEMENT PLC		X
1221	MORGAN-DEPOSIT A/C TRUST & ASSET MANAGEMENT PLC TRUST & ASSET MANAGEMENT PLC	X	X
1222	MOSANYA EMEKA BONIFACE	X	X
1223	MOSES FRIDAY AKPAN ESTATE. OF MOSES		X
1224	MOTOLABTOB NIG. LIMITED		X
1225	MOTOLAYIWOLA TOBUN		X
1226	MUDASIRU OLUFEMI	X	X
1227	MUHAMMAD MUHAMMAD RUFAI		X
1228	MUHAMMED OLATUNJI	X	X
1229	MUKADAM MUSA		X
1230	MUMUNEY KALIAT ARAMIDE	X	X
1231	MUMUNEY SHAFIU ADEKUNLE	X	X
1232	MUNONYE & MUNONYE CELINE NWAYICHUKWU JUSTIN IZUCHUKWU ESTATE		X
1233	MURITALA-OLOGOLO AFISU TOLANI	X	X
1234	MUSA AL-FAKI KHADIJA	X	
1235	MUSA DAWUUD ZUBAYR	X	X
1236	MUSA JOSEPH	X	X
1237	MUSAH EDWARD ALASA	X	X
1238	MUSARI MUFUTAU	X	X
1239	MUSTAPHA A.S.OLAHUN& AMOO TAIWO& & OTHERS (ADMORS TO THE ESTATE OF	X	X
1240	MUSTAPHA RAIMI AYINDE (ENGR)		X
1241	MUTUAL ALLIANCE INV. & SEC.-DEPOSIT A/C		X
1242	NATIONAL WATER RESOURCES INSTITUTE	X	X
1243	NDIDI EMMANUEL	X	X
1244	NDIOMU MRS. GRACE, NDIOMU VALENTINE & OTHERS (ADMORS TO THE ESTA		X
1245	NDUBUISI ISAAC OTI	X	X
1246	NDUCHEKWE NWAKANMA IWU	X	X
1247	NDUKA ARIZE NWABIBE	X	X
1248	NDUKA CHRISTIAN EBERE	X	X
1249	NDUKA IRENE NGOZI		X
1250	NDUKWE FRED ONUEGBU	X	X
1251	NDUKWUEGBULA GEORGE CHIKEZIE	X	X
1252	NDUNERI(DECD) ADMIN-GEN ABIA STATE MIN OF JUSTICE PMB 7 EMMANUEL UKACHUKU		X
1253	NEPA SUPERANUATION FUND		X
1254	NERI FLORENCE	X	X
1255	NETWORTH SECURITIES LIMITED	X	X
1256	NGOEDO TRADING COY LTD.,	X	
1257	NGOZIKA CHIBUZO CHUKWUEWUZIE	X	X
1258	NGWANGWA UCHE FRANCIS	X	X
1259	NIGERIAN SOCIETY OF ENGINEERS	X	X
1260	NIGERIAN STOCKBROKERS LIMITED		X
1261	NJAKA & NJAKA DEC D ALFRED EGBUCHINAM & NJAKA ADMOR BE ROSE EBOKOSIA	X	X
1262	NJAKA ALFRED EGBUCHINAM	X	X
1263	NJOKU ANTHONY SUNDAY	X	X
1264	NJOKU CHRISTIANA (ADMORS TO THE ESTATE OF NJOKU OKECHUKWU)		X
1265	NJOKU EGO MERCY	X	X
1266	NJOKU EPHRIAM	X	X
1267	NJOKU JOSEPH CHUKWUEMEKA	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
1268	NJOKU MARCELLINA CHINYERE	X	X
1269	NJOKU TITUS NNODIM		X
1270	NKEMDILIM OZOEMENA SIMON	X	X
1271	NKEONYE RAYMOND NWAFOR	X	X
1272	NKWOCHA & NKWOCHA ADMOR KINGSLEY & NWKOCHA DEC D ANUKA JUSTINA	X	X
1273	NKWOCHA ANUKA GEORGE	X	X
1274	NMECHA AGWU IGARA	X	X
1275	NNABUCHI IWEDIBA	X	X
1276	NNADI & NNADI ADMOR EVARISTUS & DEC D MICHAEL OKOLI NN EDWIN	X	X
1277	NNADI BENJAMIN NLEBEMCHUKU	X	X
1278	NNADI POLYCARP UBOCHI	X	X
1279	NNAEKEZIE RAPHAEL	X	X
1280	NNAJI SAMUEL EBERE OBIOMA	X	X
1281	NNAMANI JOHN OGBONNA	X	X
1282	NNANTA MOSES IHEANACHO		X
1283	NNOLUM AMANDI WILFRED	X	X
1284	NNUBIA ROSALIND ULUNMA A.		X
1285	NOIBI IMORU OLATUNJI	X	X
1286	NOSIKE BENEDICT CHUKWUJIOFOR JUNIOR		X
1287	NOSIRU AFUSAT AKOREDE	X	X
1288	NSIMAH EFFIOM UDOH	X	X
1289	NTAMERE CHARLES CHIJIOKE	X	X
1290	NTAMERE PHILOMENA NONYELUM	X	X
1291	NWABUEZE STEPHEN OKWUNWENKEWAZO	X	X
1292	NWABUEZE SUNDAY	X	X
1293	NWABUGHOGU BRIGHT		X
1294	NWABUKO ONYERI INNOCENT	X	X
1295	NWACHINEMERE & ANYANWU JOSEPHINE CHIKANELE	X	X
1296	NWACHUKWU BONIFACE CHINAEMEZE	X	X
1297	NWACHUKWU CHIBUZOR NNAEMEKA	X	X
1298	NWACHUKWU EKE ANTHONY	X	X
1299	NWACHUKWU ENYINNEYA MERCY	X	X
1300	NWACHUKWU NWAJIOFOR CHARLES	X	X
1301	NWACHUKWU UMUNAKWE PETER	X	X
1302	NWADIKE OLIVER OGU	X	X
1303	NWAFOR OBED	X	X
1304	NWAIGENE ROMANUS OBIECHINA	X	
1305	NWAJIAKU CLIFFORD OKWUEGBUNAM	X	X
1306	NWAJIDE MICHAEL ONWUAMAEGBU	X	
1307	NWAJIKE COSMAS NNOLUKA	X	X
1308	NWAKWE EUGENE UGO	X	X
1309	NWANEBU OKORO FELIX	X	X
1310	NWANGBO ODUMA	X	X
1311	NWANKWO CHRISTOPHER OKOLI	X	X
1312	NWANKWO FRACIS IKE		X
1313	NWANKWO OKORO HYCIENTH	X	X
1314	NWANKWO UZOAMAKA LINDA	X	X
1315	NWANKWO VINCENT	X	X
1316	NWANNAH ANTHONY UGWEKE		X
1317	NWANORO GABRIEL ANAELECHUKWU	X	X
1318	NWANZE STEPHEN CHUKA	X	X
1319	NWAOKEORU EMMANUEL SUNDAY	X	X
1320	NWARO OBILALI	X	X
1321	NWAUZOR BENSON ANYANWU	X	X
1322	NWAZHE KENNETH NWOSU	X	X
1323	NWENE UCHENNA		X
1324	NWEZI CHRISTOPHER	X	X
1325	NWIGWE RUFUS OSONDU	X	X
1326	NWOBU GABRIEL CHUKWUEMEKA	X	X
1327	NWOGU EDWIN	X	X
1328	NWOGU EZEUWAKWE EMMA		X
1329	NWOKE CAPT WILFRED	X	X
1330	NWOKEDI BENEDICT OKCHUKWU	X	
1331	NWOKEDI MIKE ONWUKA	X	X
1332	NWOKEOCHA CORDELIA	X	X
1333	NWORISARA JEREMAIH OBIALO		X
1334	NWOSISI JOSEPH OKAGBUE		X
1335	NWOSISI JOSEPH OKAGBUE	X	X
1336	NWOSU AGNES EKWUTOSI ESTATE. OF NWOSU	X	X
1337	NWOSU BENSON OKWAH	X	X
1338	NWOSU DANIEL ONWUBIKO	X	X
1339	NWOSU ELECHI OLIVER	X	X
1340	NWOSU ELIZABETH NNENNA	X	X
1341	NWOSU GABRIEL ALIONYE	X	X
1342	NWOSU HERBERT	X	X
1343	NWOSU MATTHEW NWANKWO ESTATE. OF NWOSU	X	X
1344	NWOSU MOHAMMED SODIQ CHIDOZIE	X	X
1345	NWOSU RAPHAEL A.O.	X	X
1346	NWOSU SUNDAY ATUONWU	X	X
1347	NWOYE SAMUEL CHIKWUEMEKE ESTATE. OF NWOYE	X	X
1348	NWUBA ESTHER ADIZU	X	X
1349	NWUZOR STEPHEN	X	X
1350	NYONG MICAH ASUQUO	X	X
1351	NZEGWU JEREMIAH UCHECHUKWU	X	X
1352	OASIS CAPITAL PORTFOLIO LIMITED LIMITED	X	X
1353	OBAGUN IDOWU		X
1354	OBASI OGBONNE	X	X
1355	OBEGBE CHIKWE CHARLES	X	X
1356	OBI CLIFFORD IFEANYI	X	X
1357	OBI EUGENE OKEY	X	X
1358	OBI HYGINUS ONYESO	X	X
1359	OBI JOHN CHUKS	X	X
1360	OBI RACHAEL OJIUGO	X	X
1361	OBI SOLOMON N.	X	X
1362	OBI SURCHUKUMA SAMMY	X	X
1363	OBI TIMOTHY KEMDI	X	X
1364	OBIAKONWA NORBERT	X	X
1365	OBIAKWE EMMANUEL NWEKE	X	X
1366	OBIALO LEWIS CHIBUZO A	X	X
1367	OBIANIKA MOSES OKAFOR EKWUNIFE	X	X
1368	OBIBUZOR IFEANYICHUKWU MATTHEW	X	
1369	OBICHERE PAULINUS AMADI	X	X
1370	OBIDEMMA DANIEL ANOZIE	X	
1371	OBIDIMMA OBIAWUCHI CYRIL	X	X
1372	OBIEFUNA ALBERT KANENE	X	
1373	OBIELI PRISCILLA ACHONAM		X
1374	OBIELI STEPHEN CHIEBO	X	X
1375	OBI-EZIKE EDWIN	X	X
1376	OBIKE ABARAIKWU	X	X
1377	OBIKWELU EUNICE OBIAKU	X	X
1378	OBILO ERASTUS UHUEGBU		X
1379	OBINABO CHINELO LAWRENCA	X	X
1380	OBINABO GODWIN ONWUEGBUNAM		X
1381	OBINABO JEROME CHUKWUDI	X	
1382	OBINABO NWAMAKA M T	X	X
1383	OBINALIHE HILARY AJU	X	X
1384	OBIOHA LIVINUS KINGSLEY CHIGOZIE	X	X
1385	OBIOHA PAULINUS	X	X
1386	OBIORA GABRIEL ANAKWE	X	X
1387	OBIORA IFEOMA BERNADETTE	X	X
1388	OBIORAH KENNETH IFEANYICHUKWU		X
1389	OBIORAH STEVENS NNAMDI		X
1390	OBISESAN AWANAT MODUPE	X	X
1391	OBIUKWU COLLINS	X	X
1392	OBODO EJIKE OLIVER	X	X
1393	OBOZUWA JOSEPH ITSEORE	X	
1394	OBUSEH GLADSOME VICTOR	X	X
1395	OCHIEZE GABRIEL	X	X
1396	OCHOKWU(DECD) OCHOKWU DORIS(ADMOR) GODWIN OKEY	X	X
1397	OCHONOGOR ELSIE	X	
1398	OCHUBA & OCHUBA DINAH NKEMEFUNA MICHAEL IWENOFU	X	

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1660	OKWUADIGBO OGECHI SALLY	X	X
1661	OKWUAGWU NATHAN SUNDAY IFECHUKWUDE	X	X
1662	OKWUANASO EDWIN CHIJIOKE	X	X
1663	OKWUDI BEATRICE	X	X
1664	OKWUDILI NWACHUKWU SIMON	X	X
1665	OKWUDU JOY ADAOBI	X	X
1666	OLABENJO(DECD) OLABENJO FALILAT(ADMOR) MURITALA OLABOSIPO	X	X
1667	OLABISI COMFORT OMOLARA OLUWATOYIN	X	X
1668	OLABIYI MICHAEL ABIMBOLA	X	X
1669	OLABODE SUNDAY OLUSOJI	X	X
1670	OLADAPO DR. OLANIYI OLAJIDE	X	X
1671	OLADEINDE GILBERT AFOLABI DESALU	X	X
1672	OLADEINDE NEWTON OLAWUMI	X	X
1673	OLADEJI DEC D NOAH OYEDELE	X	X
1674	OLADEJO RAUFU OLALEKAN	X	X
1675	OLADELE ASIMOTU ADEFUNKE	X	X
1676	OLADELE KEHINDE	X	X
1677	OLADELE TAIWO	X	X
1678	OLADIMEJI OLADUNJOYE	X	X
1679	OLADIRAN LAMID LATUNJI ESTATE. OF OLADIRAN	X	X
1680	OLADOKUN EBENEZER OLUWAFEMI		X
1681	OLADOSU HAFEZ ADENIYI	X	X
1682	OLADOSU MOSHUDI BAMIDELE	X	X
1683	OLADUNKE ESTHER ADEBAYO	X	X
1684	OLAGBEGBO SAMUEL ADELEKAN	X	X
1685	OLAIYA OLAYEMI	X	X
1686	OLAJIDE BEATRICE OLABISI	X	X
1687	OLAJIDE LASISI OYEBANJI	X	X
1688	OLAJIDE SOLOMON	X	X
1689	OLAJOBI JOHN OLU	X	X
1690	OLALEYE OLALERE OLADAPO	X	X
1691	OLALEYE WASIU OLAITAN	X	X
1692	OLALOKU FESTUS AKIN		X
1693	OLANIYAN AWULATU MODUPE	X	X
1694	OLANIYAN JOSEPH ALANI	X	X
1695	OLANIYAN SAMUEL	X	X
1696	OLAOMI GIDEON MOTUNRAYO OLATUNDE	X	X
1697	OLAREWAJU PEJUOLA REBECCA	X	X
1698	OLASANOYE BANKOLE AYODEJI		X
1699	OLATUJA JOSEPH ADESEGHA	X	X
1700	OLATUNBOSUN & GBADAMOSI TAIWO OSENI	X	X
1701	OLATUNDE HUSSIN FASHIKU	X	X
1702	OLATUNJI ADEBANJO OLUWASAYO		X
1703	OLATUNJI JACOB AYODEJI		X
1704	OLATUNJI MOSUDI	X	X
1705	OLATUNJI(DECD) MATIMOJU OLUFEMI(ADMOR) BISIRIYU	X	X
1706	OLAWORE RISIKATU AKANKE		X
1707	OLAYEMI EBENEZER ADEWUNMI	X	X
1708	OLAYINKA JAMES O.(ADMOR) (EST. OF)	X	
1709	OLAYIWOLA SUNDAY OLADOSU	X	X
1710	OLEDIBE SIMON		X
1711	OLEDINGWA SUNDAY IHEME AGBARA	X	X
1712	OLEKWARA MATILDA AKUNNA	X	X
1713	OLETU ETA JOSEPH		X
1714	OLISAKWE THEOPHILUS OSITA	X	X
1715	OLIYIDE OLATOKUNBO OLUFUNMILAYO	X	X
1716	OLLA FLORENCE OLUFUNMILAYO	X	
1717	OLOGUNDUDU & REWANE ALFRED OGBEYIWA (EXECUT) & OLOGUND MARGARET LUCY (EXECUT)	X	X
1718	OLOLO PETER UKUORITSEMOFE		X
1719	OLOLO PETER UKUORITSEMOJE (JUNIOR)	X	X
1720	OLOLO PETER UKUORITSEMOJE (JUNIOR)	X	X
1721	OLONIRE NATHANAEL ARIYO	X	
1722	OLOPADE DAVID		X
1723	OLOPADE FREDA OLUYEMISI	X	X
1724	OLORUNYOLEMI JOSHUA OGUNMOLU	X	X
1725	OLOTEWO(DECD) OLOTEWO ANTHONY(ADMOR) JULIUS MAGNE	X	X
1726	OLOTUFORE SHAFI ADEBAYO	X	X
1727	OLOWOAKE LASISI	X	X
1728	OLOWOOKERE ENIOLA ABOSEDE		X
1729	OLOWO-OKERE TITILAYO & ALABI MUSTAPHA (ADMORS TO THE ESTATE OF OLOW	X	X
1730	OLOWU COMFORT ADEBAMIKE	X	X
1731	OLOYEDE LATEEF ABAYOMI	X	X
1732	OLOYEDE SAINAB ADUKE	X	X
1733	OLUBOBOKUN SAMUEL IBIKUNLE	X	X
1734	OLUDIPE OPE OLU ADEKUNLE		X
1735	OLUFEMI KEHINDE & OLUWOLE YOMI (ADMORS TO THE ESTATE OF SOWUNM	X	X
1736	OLUFEMI OLUKUNLE	X	X
1737	OLUGBANI MOHAMMED SAHEED TOLANI	X	X
1738	OLUKOGA FLORENCE ADETOUN		X
1739	OLUKOREDE EMMANUEL ASAMU	X	X
1740	OLUKOYA AUGUSTUS OLANREWAJU		X
1741	OLUMAGIN GEORGE OMASAN	X	X
1742	OLUMIDE MARTINS OLANIYI	X	X
1743	OLUMIDE OLUYINKA IYABO	X	X
1744	OLUNEYE BISOLA OKUBOYEJO TRUST FOUNDAT		X
1745	OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL	X	X
1746	OLUSANYA AREMU OLUSEGUN	X	X
1747	OLUSI(DECD) OLUSI, NASIRUDEEN A. & OTHERS(ADMOR) MUKARRAM ADEWUNMI	X	X
1748	OLUWA ABDUL KAREEM YAYA	X	X
1749	OLUWASOLA PETER OLUBODE		X
1750	OLUWEMIMO EBENEZER	X	X
1751	OMAGBON MOSES	X	X
1752	OMEILE MMOKWULUM DANIEL	X	X
1753	OMENAI SYLVESTER E SAMALI		X
1754	OMF SEC. & FIN. LTD.-TRADED-STOCK-A/C	X	X
1755	OMF SECURITIES-DEPOSIT	X	X
1756	OMOAKA MOMO	X	
1757	OMODENI ADEGBOYEGA PHILLIP OLADAPO	X	X
1758	OMOJAFOH FIDELIS DIKEN	X	X
1759	OMOJUFEHINSI FELIX IBUKUN	X	X
1760	OMOLODUN JOHN OLATUNJI	X	X
1761	OMONIRA JAGUNMOLA OMONIRA JOLAIYA & OTHERS (ADMORS TO THE ESTAT	X	X
1762	OMORDIA UCHE SEBASTINE	X	X
1763	OMOREGBO SAMUEL BOYI	X	X
1764	OMOSHALEWA Y A	X	X
1765	OMOSIGHO PATRICK OSADOLOR IZE	X	X
1766	OMOYINMI ADENIRAN SUNDAY	X	X
1767	ONABAJO JOHNSON & OSINUGA ADEDOTUN (ADMORS TO THE ESTATE OF ON	X	X
1768	ONABANJO VICTOR OLUFEMI	X	X
1769	ONAFEKO & ONAFEKO ADMOR AYODELE T OPEOLUWA & DECD OLAI LYDIA BANDELE		X
1770	ONAFEKO AYODELE	X	X
1771	ONAFOWOKAN OLADUNNI	X	X
1772	ONASANYA ALAYO & KOTUN TUNDE (ADMORS TO THE ESTATE OF SOLANKE	X	X
1773	ONAYEMI MICHAEL OLUSHOLA	X	X
1774	ONI ABEL ADETUNJI	X	X
1775	ONI FELICIA OLUFUNLOLA	X	X
1776	ONI JOHN OLUSOLA	X	X
1777	ONI OLADIPO OLABODE ODEJIDE	X	X
1778	ONI THADDEUS ABEJIDE	X	X
1779	ONI(DECD) OGUNROMBI SUNDAY & OTHERS(ADMOR) VINCENT AYOOLA	X	X
1780	ONIFADE TIMOTHY AKANBI	X	X
1781	ONIGBANJO KALAMU MUSA YISA	X	X
1782	ONIGBINDE ZAKIO S.	X	X
1783	ONIPEDE FRANCIS OLATUNJI	X	X
1784	ONOCHIE CHRISTOPHER	X	X
1785	ONOCHIE EDMUND OKECHUKWU	X	X
1786	ONOJOBI ELIZABETH IBIRONKE	X	X
1787	ONOMAKE STEPHEN ETAMOLO (ESTATE OF)	X	X
1788	ONOMAKE STEPHEN ETAMOLO(DECD) ONOMAKE (MRS) ROSELINE(AD	X	X
1789	ONOR(DECD) ONOR, GRACE OBIAGELI & ANR(ADMOR) LOUIS EJIKEME	X	X
1790	ONU ONU OGWO	X	X
1791	ONU(DECD) ONU ANGELINA & CHARLES(ADMOR) BASIL AMUZIE	X	X
1792	ONUEGBU AMOS IKECHUKWU	X	X

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1399	OCLOO EMMANUEL BABALOLA AYAOVI	X	X
1400	ODE ANTHONY AKAAKPILA	X	X
1401	ODEJAYI JOHNSON AKANNI	X	X
1402	ODEKUNLE EZEKIEL ADEBOWALE	X	X
1403	ODERINDE ABIODUN OLAYINKA	X	X
1404	ODERINDE IDOWU		X
1405	ODERINDE IDOWU		X
1406	ODERINDE TIMOTHY AFOLABI	X	X
1407	ODESILO EKUNDAYO ABIDEMI		X
1408	ODIARI PATRICK OKECHUKWU	X	X
1409	ODIDIKA SAMUEL CHIMA	X	X
1410	ODIFE DENNIS ONYEMAECHI	X	X
1411	ODIGBO CLEMENT MALACHY	X	X
1412	ODINKEMEE FESTUS UGWUKA	X	X
1413	ODU CAROLINE NWABUNO	X	X
1414	ODU(DECD) ODU, CAROLINE N. & OTHERS(ADMOR) EPHRAIM NKEONYEWETA	X	X
1415	ODUALA EBENEZAR	X	X
1416	ODUGA RICHARD AKINYEMI	X	X
1417	ODUGBESAN FRANCIS OLATUNDE		X
1418	ODUKALE ALICE OMOLOLA	X	X
1419	ODUKALE FOLASHADE	X	X
1420	ODUKALE OLATOKUNBO	X	X
1421	ODUKALE SAMSON OLUFEMI	X	X
1422	ODULESI JOSIAH OLUKAYODE		X
1423	ODUM GODFREY	X	X
1424	ODUMADE MUSTAPHA MOBOLAJI ESTATE. OF ODUMADE	X	X
1425	ODUMBO LAWRENCE OWOLABI	X	X
1426	ODUMOSU BISI GRACE	X	X
1427	ODUMUYIWA CHRISTOPHER ADEFEMI	X	X
1428	ODUNAIKE ANTHONY		X
1429	ODUNOWO TAJUDEEN ADEWALE	X	X
1430	ODUNTAN VICTOR ABAYOMI	X	X
1431	ODUNUGA OPEYEMI &, MAKINDE A.A. (ADMORS TO THE ESTATE OF ADEBIY	X	X
1432	ODUNUGA REUBEN OWOTOMO	X	X
1433	ODUOLA BEATRICE, EGHOSA	X	X
1434	ODUSANYA AYODELE ADEWALE	X	X
1435	ODUWOLE OLADAYO		X
1436	ODUYOYE AYOTOMIWA	X	X
1437	OFFEM BASSEY USANG	X	X
1438	OFFIAH VINCENT GODWIN	X	X
1439	OFFOR DEC D MR. BONIFACE OTIKA	X	X
1440	OFFOR MBBAH ONYEBUEKE	X	X
1441	OFFOR STEPHEN	X	X
1442	OFILI ALFRED R T	X	X
1443	OFOAJOKU CLIFF J. UCHE	X	X
1444	OFODU JOHN K.	X	X
1445	OFOR INNOCENT EZEANYA	X	X
1446	OFUANI JAPHET AZUKA	X	X
1447	OFUZIM(DECD) OFUZIM ROSELINE(ADMOR) NDUKAEFE PATRICK	X	X
1448	OGBECHE STEPHEN	X	X
1449	OGBEDEAGU CYRIACUS NWOKEKE	X	X
1450	OGBEIDE ISAAC	X	
1451	OGBEWI PIUS UGBO	X	X
1452	OGBOGBO CHUKWUDEBE ANDREW	X	X
1453	OGBONNA CHUKWUEMEKA (ADMORS TO THE ESTATE OF OGBONNA FRANCIS N	X	X
1454	OGBONNA VALENTINE UCHEGBULEM	X	
1455	OGBONNAYA BERTRAND OKOLI	X	X
1456	OGBOZOR FELIX UCHE		X
1457	OGBU GREGORY GABRIEL	X	X
1458	OGBUKAGU AKABOGU GODWIN	X	X
1459	OGBUNUDE CHUKWUEMEKA DAVID	X	X
1460	OGEDENGBE AUGUSTUS AKINTUNDE	X	X
1461	OGEFERE JOHN OHWOFASA	X	X
1462	OGISI DAVID ESANJUMI	X	X
1463	OGOCHUKWU SAMUEL ANIGBATA	X	X
1464	OGOKE JAMES AHAMEFULA	X	X
1465	OGOKE JUSTUS TASIE	X	X
1466	OGUAH & OGUAH MRS ADMOR RITA & OGUAH MRS ADMOR REBECCA GABRIEL AKHABIGHIMHE A	X	X
1467	OGUEGBUNAM EZENNIA EEMANUEL	X	
1468	OGUEJIOFOR EMMA OZOEMENA	X	X
1469	OGUJAKU AUGUSTINE	X	X
1470	OGUNADE CLEMENT ADETOLA		X
1471	OGUNADE CLEMENTINA ADEFOLAKE		X
1472	OGUNBANWO DEC D PHILIP OLORUNFUNMI		X
1473	OGUNBIYI MOBOLAJI	X	X
1474	OGUNDANA MICHAEL OLUDARE	X	X
1475	OGUNDELE AUGUSTINE OGUNTUNDE	X	X
1476	OGUNDIMU COMFORT OLOLADE	X	X
1477	OGUNDIPE AKINYEMI MR., AJAYI (NEE OGUNDIPE) FUNMILAYO MRS. AND & OTH		X
1478	OGUNDIPE GABRIEL TOWOJU	X	X
1479	OGUNDIPE KEHINDE HARRY	X	X
1480	OGUNFOWOKAN MORENIKEJI (ADMORS TO THE ESTATE OF WIWO CLAUDUIS)	X	X
1481	OGUNGBANGBE ESTATE JOSIAH OMOJOLA	X	X
1482	OGUNJIMI EMMANUEL ADEDAPO	X	X
1483	OGUNJOBI SAMUEL OLUBI		X
1484	OGUNKEYE GERTRUDE CHINWE, OKOGWU ANTHONY CHUKWUNEIKE & OTHERS (ADMORS T		X
1485	OGUNLEDUN MORENIKE	X	
1486	OGUNLEYE AYODELE OLATUNDE	X	X
1487	OGUNLEYE JOSEPH OLUKAYODE	X	
1488	OGUNNAIKE DEC D THEOPHILUS	X	X
1489	OGUNNAIKE VICTOR ODUBANJO	X	X
1490	OGUNNEYE JULIUS ABIODUN	X	X
1491	OGUNNOWO JACOB ADEOLA	X	X
1492	OGUNNUBI ROBERTS	X	X
1493	OGUNNUGA ALBERT	X	X
1494	OGUNRINOLA & OGUNRINOLA JAMIU ADEOLU (DEC D) (DEC D) & YISAU (ADMOR)	X	X
1495	OGUNRINOLA & OKEYODE SIKIRU (ADMOR) & OGUNRINOLA JAMIU YISAU (ADMOR)	X	X
1496	OGUNRO GILBERT OYENOLA	X	X
1497	OGUNSAKIN OLA, EMMANUEL	X	X
1498	OGUNSANWO OLABO GEORGE ADEDOYIN EST OF		X
1499	OGUNSANYA CHRISTOPHER OBAFEMI		X
1500	OGUNSEYE JAS THEOPHILUS BOLARIN	X	X
1501	OGUNSHAKIN MICHAEL	X	X
1502	OGUNSIJI EBENEZER OLUJIDE	X	X
1503	OGUNSINA OLUFUNMILAYO ABAKE	X	X
1504	OGUNSOLA AJIBOYE	X	X
1505	OGUNTAYO EMMANUEL ADEYEMI	X	X
1506	OGUNTOBI RAPHEAL OLUFEMI	X	X
1507	OGUNTONADE CHRISTOPHER BABAFEMI	X	X
1508	OGUNTONADE STELLA MONISOLA	X	X
1509	OGUNYEMI DAVID AREMU	X	X
1510	OGUNYEMI FEHINTOLA EBUN	X	X
1511	OGUNYEMI OLUKAYODE BENJAMIN	X	X
1512	OGWURU ISAIAH ONYEMAUWA	X	X
1513	OGWURU VIOLET IHEMEBIRIM	X	X
1514	OHAEJESI CHIJIOKE N.	X	X
1515	OHAEJESI CHINEDU I.	X	X
1516	OHAEJESI LAZARUS ASEA		X
1517	OHAEJESI MICHAEL ALA	X	X
1518	OHAEJESI OLIVIA OBIAGELI	X	X
1519	OHAEKWE BEN MADU	X	X
1520	OHAEZUKOSI SYLVESTER UDENNA	X	X
1521	OHAJIMADU GEOFFERY OKWUEGBULEM		X
1522	OHAWULH HYGINUS OKORO	X	X
1523	OHEN-ERIKUME MICHAEL	X	X
1524	OIKEH GIWA DANIEL	X	X
1525	OJEBODE OLUREMILEKUN ABENI	X	
1526	OJEH ADELINE AMORIGHOYE	X	X
1527	OJELABI PETER ADIGUN	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
1932	PHILIP RISIKAT ADUKE	X	X
1933	PHRONESIS WEALTH MANAGERS LTD	X	X
1934	PIETERSON BEATRICE ADATA	X	X
1935	PILOT FINANACE LIMITED - DEPOSIT A/C	X	X
1936	PINE PETOSAN LIMITED		X
1937	PINE PETOSAN LTD - NOMINEE 0001		X
1938	POPOOLA & POPOOLA ADMOR ABODUNRIN & POPOOLA ADMOR AMOS EMMANUEL OLU (DECD)	X	
1939	POPOOLA EDWARD O. & PHILIP A. (ADMOR)	X	
1940	POPOOLA(DECD) POPOOLA EDWARD(ADMOR) AKANBI	X	
1941	PSL (TREASURY) MGT. LAGOS	X	X
1942	PUO INFRASTRUCTURE DEV. COY. LTD.		X
1943	RAHEEM SALIU ISHOLA ADE	X	X
1703	OLATUNJI JACOB AYODEJI		X
1704	OLATUNJI MOSUDI	X	X
1705	OLATUNJI(DECD) MATIMOJU OLUFEMI(ADMOR) BISIRIYU	X	X
1706	OLAWORE RISIKATU AKANKE		X
1707	OLAYEMI EBENEZER ADEWUNMI	X	X
1708	OLAYINKA JAMES O.(ADMOR) (EST. OF)	X	
1709	OLAYIWOLA SUNDAY OLADOSU	X	X
1710	OLEDIBE SIMON		X
1711	OLEDINGWA SUNDAY IHEME AGBARA	X	X
1712	OLEKWARA MATILDA AKUNNA	X	X
1713	OLETU ETA JOSEPH		X
1714	OLISAKWE THEOPHILUS OSITA	X	X
1715	OLIYIDE OLATOKUNBO OLUFUNMILAYO	X	X
1716	OLLA FLORENCE OLUFUNMILAYO	X	
1717	OLOGUNDUDU & REWANE ALFRED OGBEYIWA (EXECUT) & OLOGUND MARGARET LUCY (EXECUT)	X	X
1718	OLOLO PETER UKUORITSEMOFE		X
1719	OLOLO PETER UKUORITSEMOJE (JUNIOR)	X	X
1720	OLOLO PETER UKUORITSEMOJE (JUNIOR)	X	X
1721	OLONIRE NATHANAEL ARIYO	X	
1722	OLOPADE DAVID		X
1723	OLOPADE FREDA OLUYEMISI	X	X
1724	OLORUNYOLEMI JOSHUA OGUNMOLU	X	X
1725	OLOTEWO(DECD) OLOTEWO ANTHONY(ADMOR) JULIUS MAGNE	X	X
1726	OLOTUFORE SHAFI ADEBAYO	X	X
1727	OLOWOAKE LASISI	X	X
1728	OLOWOOKERE ENIOLA ABOSEDE		X
1729	OLOWO-OKERE TITILAYO & ALABI MUSTAPHA (ADMORS TO THE ESTATE OF OLOW	X	X
1730	OLOWU COMFORT ADEBAMIKE	X	X
1731	OLOYEDE LATEEF ABAYOMI	X	X
1732	OLOYEDE SAINAB ADUKE	X	X
1733	OLUBOBOKUN SAMUEL IBIKUNLE	X	X
1734	OLUDIPE OPE OLU ADEKUNLE		X
1735	OLUFEMI KEHINDE & OLUWOLE YOMI (ADMORS TO THE ESTATE OF SOWUNM	X	X
1736	OLUFEMI OLUKUNLE	X	X
1737	OLUGBANI MOHAMMED SAHEED TOLANI	X	X
1738	OLUKOGA FLORENCE ADETOUN		X
1739	OLUKOREDE EMMANUEL ASAMU	X	X
1740	OLUKOYA AUGUSTUS OLANREWAJU		X
1741	OLUMAGIN GEORGE OMASAN	X	X
1742	OLUMIDE MARTINS OLANIYI	X	X
1743	OLUMIDE OLUYINKA IYABO	X	X
1744	OLUNEYE BISOLA OKUBOYEJO TRUST FOUNDAT		X
1745	OLUPITAN URSEL& O. TITUS OLAJIDE (ADMORS TO THE ESTATE OF OL	X	X
1746	OLUSANYA AREMU OLUSEGUN	X	X
1747	OLUSI(DECD) OLUSI, NASIRUDEEN A. & OTHERS(ADMOR) MUKARRAM ADEWUNMI	X	X
1748	OLUWA ABDUL KAREEM YAYA	X	X
1749	OLUWASOLA PETER OLUBODE		X
1750	OLUWEMIMO EBENEZER	X	X
1751	OMAGBON MOSES	X	X
1752	OMEILE MMOKWULUM DANIEL	X	X
1753	OMENAI SYLVESTER E SAMALI		X
1754	OMF SEC. & FIN. LTD.-TRADED-STOCK-A/C	X	X
1755	OMF SECURITIES-DEPOSIT	X	X
1756	OMOAKA MOMO	X	
1757	OMODENI ADEGBOYEGA PHILLIP OLADAPO	X	X
1758	OMOJAFOH FIDELIS DIKEN	X	X
1759	OMOJUFEHINSI FELIX IBUKUN	X	X
1760	OMOLODUN JOHN OLATUNJI	X	X
1761	OMONIRA JAGUNMOLA OMONIRA JOLAIYA & OTHERS (ADMORS TO THE ESTAT	X	X
1762	OMORDIA UCHE SEBASTINE	X	X
1763	OMOREGBO SAMUEL BOYI	X	X
1764	OMOSHALEWA Y A	X	X
1765	OMOSIGHO PATRICK OSADOLOR IZE	X	X
1766	OMOYINMI ADENIRAN SUNDAY	X	X
1767	ONABAJO JOHNSON & OSINUGA ADEDOTUN (ADMORS TO THE ESTATE OF ON	X	X
1768	ONABANJO VICTOR OLUFEMI	X	X
1769	ONAFEKO & ONAFEKO ADMOR AYODELE T OPEOLUWA & DECD OLAI LYDIA BANDELE		X
1770	ONAFEKO AYODELE	X	X
1771	ONAFOWOKAN OLADUNNI	X	X
1772	ONASANYA ALAYO & KOTUN TUNDE (ADMORS TO THE ESTATE OF SOLANKE	X	X
1773	ONAYEMI MICHAEL OLUSHOLA	X	X
1774	ONI ABEL ADETUNJI	X	X
1775	ONI FELICIA OLUFUNLOLA	X	X
1776	ONI JOHN OLUSOLA	X	X
1777	ONI OLADIPO OLABODE ODEJIDE	X	X
1778	ONI THADDEUS ABEJIDE	X	X
1779	ONI(DECD) OGUNROMBI SUNDAY & OTHERS(ADMOR) VINCENT AYOOLA	X	X
1780	ONIFADE TIMOTHY AKANBI	X	X
1781	ONIGBANJO KALAMU MUSA YISA	X	X
1782	ONIGBINDE ZAKIO S.	X	X
1783	ONIPEDE FRANCIS OLATUNJI	X	X
1784	ONOCHIE CHRISTOPHER	X	X
1785	ONOCHIE EDMUND OKECHUKWU	X	X
1786	ONOJOBI ELIZABETH IBIRONKE	X	X
1787	ONOMAKE STEPHEN ETAMOLO (ESTATE OF)	X	X
1788	ONOMAKE STEPHEN ETAMOLO(DECD) ONOMAKE (MRS) ROSELINE(AD	X	X
1789	ONOR(DECD) ONOR, GRACE OBIAGELI & ANR(ADMOR) LOUIS EJIKEME	X	X
1790	ONU ONU OGWO	X	X
1791	ONU(DECD) ONU ANGELINA & CHARLES(ADMOR) BASIL AMUZIE	X	X
1792	ONUEGBU AMOS IKECHUKWU	X	X
1793	ONUGU UKWU AWA	X	X
1794	ONUIGBO WILSON IKECHUKU		X
1795	ONUKAOGU MOSES NWOKOHURU	X	X
1796	ONUKOGU OBADIAH	X	X
1797	ONUMA ADA AGBEZE		X
1798	ONUOHA CLEMENT	X	
1799	ONUOHA PAULINUS CHUKWUMA	X	X
1800	ONUORAH GODWIN		X
1801	ONUORAH IFEANYICHUKWU GREGORY	X	X
1802	ONUORAH NWOSU	X	X
1803	ONUORA-ORAKWUE LAMBERT AYODELE	X	X
1804	ONWUAZO EDWARD EMEJULU	X	X
1805	ONWUAZO JOANNA NJIDEKA	X	X
1806	ONWUAZO MIKE CHARLES OBIORA	X	X
1807	ONWUBALILI EMMANUEL CHUKWUEMEKA	X	X
1808	ONWUBIKO JOHN OMENIHU	X	X
1809	ONWUBUYA GABRIEL OKECHUKWU UDEGBUNAM	X	X
1810	ONWUBUYA GEORGE NWAMULUNAMMA	X	X
1811	ONWUCHAY VIVIAN (ADMORS TO THE ESTATE OF ONWUCHAY WAMUO)	X	X
1812	ONWUDIWE JUSTIN M. C.	X	X
1813	ONWUGBENE PIUS CHUKWUDI	X	X
1814	ONWUKANJO NELSON A B	X	X
1815	ONWUKWE AUGUSTINE NDUKWE	X	X
1816	ONWUNALI POLYCARP UMUNAKWE	X	X
1817	ONWUNGHAI ALEX ONWUNGHAI CORNELIUS (ADMORS TO THE ESTATE OF	X	X
1818	ONWUZULIGBO PATRICK CHUKWUKA	X	X
1819	ONWUZURUOHA REMIGIUS NWABUEZE		X
1820	ONYALAGU JAMES O.U.	X	X
1821	ONYEAGBA BARTHOLOMEW MADUKA		X
1822	ONYEAKA OSITA CHUKWUMA	X	X
1823	ONYEBUCHI ALPHONSUS NNANYELUGO		X
1824	ONYECHI RALPH BOB IKE	X	X
1825	ONYEDIM NANCY ELEWECHI	X	X
1826	ONYEGBULA & OPARA CHRISTIAN KEM SAMUEL	X	X
1827	ONYEGBULE VICTOR NWABUEZE	X	X

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S/N	HOLDER NAME	2015_36	2016_37
1528	OJELEYE ADEBISI	X	X
1529	OJO AUGUSTINE ADELEKE	X	X
1530	OJO ER ADEDEJI ISAAC	X	X
1531	OJO JOSEPH OLADIMEJI	X	X
1532	OJO JOSIAH OSAYAIMEN LILY	X	X
1533	OJO MONDAY OMOREGBE		X
1534	OJO OLUFEMI ISAAC		X
1535	OJUKOTOLA RAHAMON OLUWOLE		X
1536	OJUMAH HUMPHREY	X	X
1537	OJUMOOLA(DECD) OJUMOOLA FAUSTINA(ADMOR) JAMES ADEBAYO		X
1538	OJUTIKU MOROUNFOLU ADEDAPO		X
1539	OKAFO LEONARD NDUBUISI	X	X
1540	OKAFOR AKACUKWU JEROME		X
1541	OKAFOR BENNETT UZORDINMA	X	X
1542	OKAFOR BERNARD NWIGWE	X	X
1543	OKAFOR CHIAGOZIEM ARINZECHUKWU	X	
1544	OKAFOR CHIMATARA	X	X
1545	OKAFOR CHRISTIANA A.& UDEMEZUE EMEKA C. (ADMORS TO THE ESTATE OF O	X	X
1546	OKAFOR CHRISTOPHER IFEANYI	X	X
1547	OKAFOR CYPRIAN UDE	X	X
1548	OKAFOR ELIEZER EZEKA	X	
1549	OKAFOR ERIC DIBE	X	X
1550	OKAFOR EUGENE CHUKWUEMEKA	X	X
1551	OKAFOR EZEWUZIE	X	
1552	OKAFOR FRANCIS CHUKWUEMEKA	X	
1553	OKAFOR GABRIEL CHUKWUNWEIKE	X	X
1554	OKAFOR GABRIEL EZE	X	X
1555	OKAFOR LAWRENCE NWOYE	X	X
1556	OKAFOR RAPHEAL	X	X
1557	OKAFOR(DECD) OKAFOR IFEANYI(ADMOR) ADOLPHUS	X	X
1558	OKANRENDE, ABAYOMI O.& AKINSANYA O. (ADMORS TO THE ESTATE OF OKANRE	X	X
1559	OKANY MARTIN CHUKWUKA	X	X
1560	OKARO JERRY UZO	X	X
1561	OKE GRACE BAMIDELE	X	X
1562	OKE RONKE AIMANOSHI DANIA		X
1563	OKEBALAMA SYLVANUS UDOKWU	X	X
1564	OKECHUKWU JULIAN CHUKWUEMEKA	X	X
1565	OKEGBE UBASINEKE EMMANUEL	X	X
1566	OKEGWU INNOCENT	X	X
1567	OKEHI PHOEBE ONUKWUBIRI	X	X
1568	OKEKE CHIDI OVIKE CHUKWUMA	X	X
1569	OKEKE CHINYERE SCHOLASTICA	X	X
1570	OKEKE EDWARD OKOYE	X	X
1571	OKEKE EMMANUEL CHUKWUEMEKA	X	X
1572	OKEKE MATTHEW CHINYELU	X	X
1573	OKEKE NWAGBOGU EDMOND	X	
1574	OKEKE OKEKE GEOFFREY	X	X
1575	OKEKE PIUS IFEDIGBO	X	X
1576	OKEKE SAMUEL ANIMANJO	X	X
1577	OKELEYE ADENIKE ELIZABETH	X	X
1578	OKELOLA ELIJAH OLAJIDE	X	
1579	OKEMEFUNA CHINYELUGO EZEKIEL	X	
1580	OKENNWA HYACINTH UGWUEZE MATHEW	X	X
1581	OKEOWO ABRAHAM ADENIRAN	X	X
1582	OKEOWO DANIEL OWOYALE		X
1583	OKEREKE NATHAN SUNDAY	X	X
1584	OKE-WALLEY FRED .A		X
1585	OKHIKU ERNEST MOHIMI	X	X
1586	OKHUMHALE PHILIP AIDONUGHU	X	X
1587	OKI ISIAKA AYODELE	X	X
1588	OKIN HOLDING LIMITED	X	
1589	OKINGBULE OSEYEMI	X	X
1590	OKIWE EMEKA TONY ANENE	X	X
1591	OKIWE TONY ANENE	X	X
1592	OKO AKOMAYE	X	X
1593	OKO EZIKEL ANI	X	X
1594	OKOCHA ANTHONY CHUMA	X	X
1595	OKODI AKPAN OKONO	X	X
1596	OKOEKOH EHIZIBUE	X	X
1597	OKOH ALICE	X	X
1598	OKOH EDWARD NNABUNDO CHUKWUDI	X	X
1599	OKOH EKWUNIFE NDUBUISI NWUDECHUKWU	X	X
1600	OKOLI CHIWUZIE CHARLES	X	X
1601	OKOLI CHRISTIAN OGBONNIA	X	X
1602	OKOLI FRANK JOVITA EMEKA		X
1603	OKOLI PIUS OKEKE	X	X
1604	OKOLIE LINUS	X	X
1605	OKOLIE RAYMOND PAUL	X	X
1606	OKOLO VICTORIA NGOZI	X	X
1607	OKOLO(DECD) OKOLO VICTORIA(ADMOR) GODDY CHIKE	X	X
1608	OKONKWO AMBROSE NNALUE	X	X
1609	OKONKWO CHUKWUEMEKA BONIFACE	X	X
1610	OKONKWO EMMANUEL NWEKE	X	X
1611	OKONKWO INNOCENT AMAJUOYI	X	X
1612	OKONKWO JOSEPH EJIMADU	X	X
1613	OKONKWO OKAFOR MICHAEL	X	X
1614	OKONKWO PETER OKAFOR	X	X
1615	OKONKWO RAPHEL OKAFOR	X	X
1616	OKONKWO SAMUEL KANAYOCHUKU ESTATE. OF OKONKWO	X	X
1617	OKONKWOR POLYCARP IKECHUKWU	X	X
1618	OKONTA JOSEPH SUNDAY	X	X
1619	OKORO CHINEDU I. (ADMORS TO THE ESTATE OF OKORO IGNATIUS CH	X	X
1620	OKORO CHRISTOPHER CHINWEUBA	X	X
1621	OKORO CHUKWUMAA EMMANUEL	X	X
1622	OKORO DAMIAN OSITA CHUKWUEMEKA	X	X
1623	OKORO JOHN DANIEL OGBONNAYA	X	X
1624	OKORO KALU OKORO	X	X
1625	OKORO OGBONNAYA ZEPHANIAH	X	X
1626	OKOROAMA & COMPANY LTD.		X
1627	OKOROAMA INNOCENT NWADIKE		X
1628	OKOROIGWE ALOYSIUS AMAJUOYI	X	X
1629	OKORONKWO ALBERT	X	X
1630	OKORONKWO WILLIAM ONYEKWERRE	X	X
1631	OKORUWA THOMAS IBHAROKHONRE	X	X
1632	OKOTETE ODUKUYE FRANCIS	X	X
1633	OKOTO THOMAS BRIGHT UFUOVU	X	X
1634	OKOYA ABU-BAKAR ADEYOLA	X	X
1635	OKOYA ADETUTU KAFAYAT	X	
1636	OKOYE BYRON	X	X
1637	OKOYE CLEMENT NWACHUKWU	X	X
1638	OKOYE IGWEBIKE JONATHAN	X	X
1639	OKOYE NONYELUM C	X	X
1640	OKOYE OKPALA MOSES	X	X
1641	OKOYEH NGOZI BLESSINGS	X	X
1642	OKPALA ANTHONY IFEANYI	X	X
1643	OKPALA EMMANUEL NNANNA	X	X
1644	OKPALA FELICIA	X	X
1645	OKPALA HYACINTH ONWUASO	X	
1646	OKPALA MICHAEL SUNNY	X	X
1647	OKPALAENECHUKWU MUOLOZIE MOSES	X	X
1648	OKPALANOCHIKWA FRANCIS	X	X
1649	OKPALLA GLADYS UCHENNA	X	X
1650	OKPARA AUGUSTINE NGANWUCHU	X	X
1651	OKPARA MONICA ELEMECHI	X	X
1652	OKPOKIRI DANIEL IKEDIUWA	X	X
1653	OKUOYE, OMOLARA & OLUWADARA (ADMORS TO THE ESTATE OF OKUOYE S		X
1654	OKUSANYA ABAYOMI	X	X
1655	OKWANDU FRANCIS EGUZORO	X	X
1656	OKWELU VERONICA OKWELU	X	X
1657	OKWESA NGOZI IFEYINWA	X	X
1658	OKWOCHE JONAH OWULO	X	X
1659	OKWUADIGBO DEC D ALBERT IKWUNZE	X	X

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S/N	HOLDER NAME	2015_36	2016_37
1793	ONUGU UKWU AWA	X	X
1794	ONUIGBO WILSON IKECHUKU		X
1795	ONUKAOGU MOSES NWOKOHURU	X	X
1796	ONUKOGU OBADIAH	X	X
1797	ONUMA ADA AGBEZE		X
1798	ONUOHA CLEMENT	X	
1799	ONUOHA PAULINUS CHUKWUMA	X	X
1800	ONUORAH GODWIN		X
1801	ONUORAH IFEANYICHUKWU GREGORY	X	X
1802	ONUORAH NWOSU	X	X
1803	ONUORA-ORAKWUE LAMBERT AYODELE	X	X
1804	ONWUAZO EDWARD EMEJULU	X	X
1805	ONWUAZO JOANNA NJIDEKA	X	X
1806	ONWUAZO MIKE CHARLES OBIORA	X	X
1807	ONWUBALILI EMMANUEL CHUKWUEMEKA	X	X
1808	ONWUBIKO JOHN OMENIHU	X	X
1809	ONWUBUYA GABRIEL OKECHUKWU UDEGBUNAM	X	X
1810	ONWUBUYA GEORGE NWAMULUNAMMA	X	X
1811	ONWUCHAY VIVIAN (ADMORS TO THE ESTATE OF ONWUCHAY WAMUO)	X	X
1812	ONWUDIWE JUSTIN M. C.	X	X
1813	ONWUGBENE PIUS CHUKWUDI	X	X
1814	ONWUKANJO NELSON A B	X	X
1815	ONWUKWE AUGUSTINE NDUKWE	X	X
1816	ONWUNALI POLYCARP UMUNAKWE	X	X
1817	ONWUNGHAI ALEX ONWUNGHAI CORNELIUS (ADMORS TO THE ESTATE OF	X	X
1818	ONWUZULIGBO PATRICK CHUKWUKA	X	X
1819	ONWUZURUOHA REMIGIUS NWABUEZE		X
1820	ONYALAGU JAMES O.U.	X	X
1821	ONYEAGBA BARTHOLOMEW MADUKA		X
1822	ONYEAKA OSITA CHUKWUMA	X	X
1823	ONYEBUCHI ALPHONSUS NNANYELUGO		X
1824	ONYECHI RALPH BOB IKE	X	X
1825	ONYEDIM NANCY ELEWECHI	X	X
1826	ONYEGBULA & OPARA CHRISTIAN KEM SAMUEL	X	X
1827	ONYEGBULE VICTOR NWABUEZE	X	X
1828	ONYEJEKWE VICTORIA OMUERURE	X	X
1829	ONYEJIAKA GINA NMA	X	X
1830	ONYEKAOKWU IKE EMMANUEL	X	X
1831	ONYEKWE ROSELINE &, CHUKWUKA (ADMORS TO THE ESTATE OF AMANDUBUO	X	X
1832	ONYEKWUM(DECD) ONYEKWUM ROSE(ADMOR) LEVI SUNNY NNABUENYI (DEC D)	X	X
1833	ONYEMEKARA (EST OF.)	X	X
1834	ONYEMELUKWE AFULUCHIANYA GRACE	X	X
1835	ONYEMELUKWE RALU	X	X
1836	ONYENALI BASIL CHIDI	X	X
1837	ONYEOHURU PHILIP OMETEREUMU-NNA	X	X
1838	ONYIKE KALU (DR) (ADMORS TO THE ESTATE OF ONYIKE KALU)	X	X
1839	OPANUGA TIMOTHY OBAFEMI	X	X
1840	OPARAOCHA TITUS E	X	X
1841	OPOKO DAVID ONYEMA	X	X
1842	OPTIONS SECURITIES-DEPOSIT A/C	X	X
1843	OPUAMBE SOLOMON	X	X
1844	ORAEGBU CHUKWUDI LAWRENCE	X	X
1845	ORAEGBU EMMANUEL CHUKWUKA		X
1846	ORAGUI(DECD) ORAGUI, VERONICA O. & ANR(ADMOR) RAPHAEL NNABUIKE		X
1847	ORAKWUE BENEDICT NNAEMEKA	X	
1848	ORAKWUE THERESA EMETAROM	X	
1849	ORANEKWULU UGOCHI NWANKWO EMMANUEL	X	X
1850	ORANLOLA AYO. AROWOLO	X	X
1851	ORAUE BENJAMIN A	X	X
1852	OREBAJO JULIUS OSINEYE	X	X
1853	OREDUGBA AMOS OLORUNFUNMI (DECD) MODUPE AMU, ADEMOLA OREDUGBA & BOLADE TAIWO	X	X
1854	ORESANYA JOHNSON ADE	X	X
1855	ORHERUATA SUNDAY FRANCIS AKPOJEVWE	X	X
1856	ORHOKPOKE OWINI GODWIN	X	X
1857	ORIFE MAVUAYE, JAMES		X
1858	ORIJA(DECD) MARGARET OLUBANKE(ADMOR) DAVID AFOLABI	X	X
1859	ORIMALADE SOLOMON OLUGBADEGA	X	X
1860	ORITSETIMEYIN LOGISTIC LIMITED		X
1861	ORITSETIMEYIN LOGISTICS COMPANY LTD	X	X
1862	ORJI DANIEL OKPARA ANYAOHA	X	X
1863	ORJIAKO UMUNNA HUMPHREY	X	X
1864	OROK ANDEM EDET	X	X
1865	ORONSAYE OMOREFE	X	X
1866	ORUCHE ONYEKWELE SEBASTIAN	X	X
1867	ORUH GOLD BRIDGET	X	X
1868	OSALUKWUE CELESTINE	X	X
1869	OSAYERIE MATTHIAS OKE	X	X
1870	OSBORNE OLUREMI AINA	X	X
1871	OSELU & CHUKWURAH ADMOR THERESA IFEOMA & OSELU DEC D P CECILIA	X	
1872	OSELU CECILIA	X	
1873	OSENI OLUFUNMILAYO	X	X
1874	OSHIGBELU OLALERE OGUNNEYE	X	X
1875	OSHIKOYA NURAT OLAYINKA	X	
1876	OSHO JOSEPH BABAJIDE	X	X
1877	OSHODI WOSILAT AYOKA		X
1878	OSHODI(DECD) OSHODI, BABATUNDE A & MRS BANGBOSE OLUWATO ADEKUNLE BOLAJI		X
1879	OSHODI(DECD) OSHODI, LT.COL.EDWARD O. & OTHERS(ADMOR) IBIKUNLE		X
1880	OSHUNRINDE JONATHAN OLUSANJO	X	X
1881	OSINAIKE ABDIEL OTOLORIN	X	X
1882	OSINLOYE GLADYS BOSOLA	X	X
1883	OSISAMI OLUGBENGA AJIBOLA		X
1884	OSUMAH AGBODEBAMA KASHETU	X	X
1885	OSUNFOLAWE & OKEDIADI BEATRICE MORENIKE ALBERT ADE. SHITTU	X	X
1886	OSUNLANA DEC D EPHRAIM JAIYESIMI	X	X
1887	OSUNNUGA AMOS ONASANYA ESTATE. OF OSUNNUGA	X	
1888	OTI NWAFOR ANYALEWECHI	X	X
1889	OTTUN MANSOUR A.	X	X
1890	OTUAKHENA SUNDAY	X	X
1891	OTUBUE THOMAS	X	X
1892	OTUDEKO OLUJIDE	X	X
1893	OTUEDON ELIZABETH APOYI	X	X
1894	OTURU PESERVERANCE ABEL EVERoREN	X	X
1895	OTUSAGU & COMPANY AND TRUSTEES OF OMO MOGU J.O. OJELANO J.O. OJELANO	X	X
1896	OTUWEHINMI RAPHEAL OLU	X	X
1897	OWELLE FELICIA NKECHI	X	X
1898	OWERRI & DEC D MATTHIAS IGBOAGWA NWOKORO THE ADMINISTRATOR GENERAL	X	X
1899	OWODUNNI OLUFEMI ABAS		X
1900	OWOEYE OLUSEGUN EMMANUEL	X	X
1901	OWOLABI ALBERT VICTOR OLUBODE	X	X
1902	OWOLABI STANLEY-OLATUNDE-ADI	X	
1903	OWOYALE M.A. & OWOYALE YETUNDE.F (ADMORS TO THE ESTATE OF O	X	X
1904	OYADIRAN TENIOLA OLUSEYE	X	X
1905	OYAFEMI PETER OLUFEMI OLUWOLE	X	X
1906	OYALOWO NURUDEEN ADEKUNLE	X	X
1907	OYEBADE OLAOLU WILLIAM	X	X
1908	OYEBISI AMOS OLADELE	X	X
1909	OYEBISI AMOS OLADELE	X	X
1910	OYEBISI JOYCE MARY		X
1911	OYEBODE THOMAS AYINDE	X	X
1912	OYEDELE TAIWO ADEMOLA	X	X
1913	OYEFESO MICHAEL AYO		X
1914	OYELEYE MOSES ADISA	X	X
1915	OYELEYE WAHAB AKANDE	X	X
1916	OYERO KUNLE		X
1917	OYETUNDE CAROLINE FEHINTADE	X	X
1918	OYETUNDE REUBEN AREMU	X	X
1919	OYETUNJI SULAIMAN AYOBAMI	X	X
1920	OYEWOLE BODE	X	X
1921	OYEWUSI ABIODUN OLADOYE	X	X
1922	OYEYIPO JOHN KEHINDE	X	X
1923	OYIBOGARE DANIEL EMENA	X	X
1924	OYINLOLA GABRIEL ABIODUN	X	X
1925	OZIRI GABRIEL	X	X
1926	OZOBIA PETER OBIEFUNA	X	X
1927	OZOMAH PIUS EKE	X	
1928	OZOUDE CHARLES UGWU	X	X
1929	OZOUDE ROSELINE MGBEKE	X	X
1930	PASE JOHNSON OLUBUKUNOLA	X	X
1931	PETERS TIMOTHY ORIABURE	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
1828	ONYEJEKWE VICTORIA OMUERURE	X	X
1829	ONYEJIAKA GINA NMA	X	X
1830	ONYEKAOKWU IKE EMMANUEL	X	X
1831	ONYEKWE ROSELINE &, CHUKWUKA (ADMORS TO THE ESTATE OF AMANDUBUO	X	X
1832	ONYEKWUM(DECD) ONYEKWUM ROSE(ADMOR) LEVI SUNNY NNABUENYI (DEC D)	X	X
1833	ONYEMEKARA (EST OF.)	X	X
1834	ONYEMELUKWE AFULUCHIANYA GRACE	X	X
1835	ONYEMELUKWE RALU	X	X
1836	ONYENALI BASIL CHIDI	X	X
1837	ONYEOHURU PHILIP OMETEREUMU-NNA	X	X
1838	ONYIKE KALU (DR) (ADMORS TO THE ESTATE OF ONYIKE KALU)	X	X
1839	OPANUGA TIMOTHY OBAFEMI	X	X
1840	OPARAOCHA TITUS E	X	X
1841	OPOKO DAVID ONYEMA	X	X
1842	OPTIONS SECURITIES-DEPOSIT A/C	X	X
1843	OPUAMBE SOLOMON	X	X
1844	ORAEGBU CHUKWUDI LAWRENCE	X	X
1845	ORAEGBU EMMANUEL CHUKWUKA		X
1846	ORAGUI(DECD) ORAGUI, VERONICA O. & ANR(ADMOR) RAPHAEL NNABUIKE		X
1847	ORAKWUE BENEDICT NNAEMEKA	X	
1848	ORAKWUE THERESA EMETAROM	X	
1849	ORANEKWULU UGOCHI NWANKWO EMMANUEL	X	X
1850	ORANLOLA AYO. AROWOLO	X	X
1851	ORAUE BENJAMIN A	X	X
1852	OREBAJO JULIUS OSINEYE	X	X
1853	OREDUGBA AMOS OLORUNFUNMI (DECD) MODUPE AMU, ADEMOLA OREDUGBA & BOLADE TAIWO	X	X
1854	ORESANYA JOHNSON ADE	X	X
1855	ORHERUATA SUNDAY FRANCIS AKPOJEVWE	X	X
1856	ORHOKPOKE OWINI GODWIN	X	X
1857	ORIFE MAVUAYE, JAMES		X
1858	ORIJA(DECD) MARGARET OLUBANKE(ADMOR) DAVID AFOLABI	X	X
1859	ORIMALADE SOLOMON OLUGBADEGA	X	X
1860	ORITSETIMEYIN LOGISTIC LIMITED		X
1861	ORITSETIMEYIN LOGISTICS COMPANY LTD	X	X
1862	ORJI DANIEL OKPARA ANYAOHA	X	X
1863	ORJIAKO UMUNNA HUMPHREY	X	X
1864	OROK ANDEM EDET	X	X
1865	ORONSAYE OMOREFE	X	X
1866	ORUCHE ONYEKWELE SEBASTIAN	X	X
1867	ORUH GOLD BRIDGET	X	X
1868	OSALUKWUE CELESTINE	X	X
1869	OSAYERIE MATTHIAS OKE	X	X
1870	OSBORNE OLUREMI AINA	X	X
1871	OSELU & CHUKWURAH ADMOR THERESA IFEOMA & OSELU DEC D P CECILIA	X	
1872	OSELU CECILIA	X	
1873	OSENI OLUFUNMILAYO	X	X
1874	OSHIGBELU OLALERE OGUNNEYE	X	X
1875	OSHIKOYA NURAT OLAYINKA	X	
1876	OSHO JOSEPH BABAJIDE	X	X
1877	OSHODI WOSILAT AYOKA		X
1878	OSHODI(DECD) OSHODI, BABATUNDE A & MRS BANGBOSE OLUWATO ADEKUNLE BOLAJI		X
1879	OSHODI(DECD) OSHODI, LT.COL.EDWARD O. & OTHERS(ADMOR) IBIKUNLE		X
1880	OSHUNRINDE JONATHAN OLUSANJO	X	X
1881	OSINAIKE ABDIEL OTOLORIN	X	X
1882	OSINLOYE GLADYS BOSOLA	X	X
1883	OSISAMI OLUGBENGA AJIBOLA		X
1884	OSUMAH AGBODEBAMA KASHETU	X	X
1885	OSUNFOLAWE & OKEDIADI BEATRICE MORENIKE ALBERT ADE. SHITTU	X	X
1886	OSUNLANA DEC D EPHRAIM JAIYESIMI	X	X
1887	OSUNNUGA AMOS ONASANYA ESTATE. OF OSUNNUGA	X	
1888	OTI NWAFOR ANYALEWECHI	X	X
1889	OTTUN MANSOUR A.	X	X
1890	OTUAKHENA SUNDAY	X	X
1891	OTUBUE THOMAS	X	X
1892	OTUDEKO OLUJIDE	X	X
1893	OTUEDON ELIZABETH APOYI	X	X
1894	OTURU PESERVERANCE ABEL EVERoREN	X	X
1895	OTUSAGU & COMPANY AND TRUSTEES OF OMO MOGU J.O. OJELANO J.O. OJELANO	X	X
1896	OTUWEHINMI RAPHEAL OLU	X	X
1897	OWELLE FELICIA NKECHI	X	X
1898	OWERRI & DEC D MATTHIAS IGBOAGWA NWOKORO THE ADMINISTRATOR GENERAL	X	X
1899	OWODUNNI OLUFEMI ABAS		X
1900	OWOEYE OLUSEGUN EMMANUEL	X	X
1901	OWOLABI ALBERT VICTOR OLUBODE	X	X
1902	OWOLABI STANLEY-OLATUNDE-ADI	X	
1903	OWOYALE M.A. & OWOYALE YETUNDE.F (ADMORS TO THE ESTATE OF O	X	X
1904	OYADIRAN TENIOLA OLUSEYE	X	X
1905	OYAFEMI PETER OLUFEMI OLUWOLE	X	X
1906	OYALOWO NURUDEEN ADEKUNLE	X	X
1907	OYEBADE OLAOLU WILLIAM	X	X
1908	OYEBISI AMOS OLADELE	X	X
1909	OYEBISI AMOS OLADELE	X	X
1910	OYEBISI JOYCE MARY		X
1911	OYEBODE THOMAS AYINDE	X	X
1912	OYEDELE TAIWO ADEMOLA	X	X
1913	OYEFESO MICHAEL AYO		X
1914	OYELEYE MOSES ADISA	X	X
1915	OYELEYE WAHAB AKANDE	X	X
1916	OYERO KUNLE		X
1917	OYETUNDE CAROLINE FEHINTADE	X	X
1918	OYETUNDE REUBEN AREMU	X	X
1919	OYETUNJI SULAIMAN AYOBAMI	X	X
1920	OYEWOLE BODE	X	X
1921	OYEWUSI ABIODUN OLADOYE	X	X
1922	OYEYIPO JOHN KEHINDE	X	X
1923	OYIBOGARE DANIEL EMENA	X	X
1924	OYINLOLA GABRIEL ABIODUN	X	X
1925	OZIRI GABRIEL	X	X
1926	OZOBIA PETER OBIEFUNA	X	X
1927	OZOMAH PIUS EKE	X	
1928	OZOUDE CHARLES UGWU	X	X
1929	OZOUDE ROSELINE MGBEKE	X	X
1930	PASE JOHNSON OLUBUKUNOLA	X	X
1931	PETERS TIMOTHY ORIABURE	X	X
1932	PHILIP RISIKAT ADUKE	X	X
1933	PHRONESIS WEALTH MANAGERS LTD	X	X
1934	PIETERSON BEATRICE ADATA	X	X
1935	PILOT FINANACE LIMITED - DEPOSIT A/C	X	X
1936	PINE PETOSAN LIMITED		X
1937	PINE PETOSAN LTD - NOMINEE 0001		X
1938	POPOOLA & POPOOLA ADMOR ABODUNRIN & POPOOLA ADMOR AMOS EMMANUEL OLU (DEC D)	X	
1939	POPOOLA EDWARD O. & PHILIP A. (ADMOR)	X	
1940	POPOOLA(DECD) POPOOLA EDWARD(ADMOR) AKANBI	X	
1941	PSL (TREASURY) MGT. LAGOS	X	X
1942	PUO INFRASTRUCTURE DEV. COY. LTD.		X
1943	RAHEEM SALIU ISHOLA ADE	X	X
1944	READINGS INV. LTD		X
1945	REEMSON WAHAB ADEDAYO	X	X
1946	REIS CHRISTOPHER OLABODE	X	X
1947	REIS STEPHEN OLADIPO	X	X
1948	RESOLUTION CAPITAL LTD		X
1949	RESOLUTION FINANCE LIMITED/CLIENT -TRAD		X
1950	RIMS (ASM 001) NOMINEES	X	X
1951	RIMS SECURITIES LIMITED	X	X
1952	ROBERT TITUS AKPAN	X	X
1953	ROMAINE PETER IKECHUKWU	X	X
1954	ROSENJE(DECD) ROSENJE BOLANLE(ADMOR) BASHEER. ADE. OLA	X	X
1955	ROYAL CIRCLE NOMINEES LTD	X	X
1956	RUOBOR JOHN	X	X
1957	SADARE & SADARE SARAH OLUFUNMILAYO AUGUSTUS OLUSOLA	X	X
1958	SADDIK(DECD) SADIQ HAJIYA(ADMOR) ABUBAKAR	X	X
1959	SADIKU CHRISTOPHER NOJIMU	X	X
1960	SADIKU SULAIMAN ADENIYI	X	X
1961	SAFE TRUST SAVINGS & LOANS LTD	X	X
1962	SAGOE K M O	X	X
1963	SAHEED SARATU OLAYINKA	X	X
1964	SALAAM EYITAYO	X	X
1965	SALAKO GODWIN ADE	X	X
1966	SALAKO HANNAH AJAYI	X	X
1967	SALAKO MONSURAT IBIRONKE	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
1968	SALAMI OSENI	X	X
1969	SALAU ABIBAT OLANREWAJU	X	X
1970	SALAWU OLATORERA	X	X
1971	SALIMONU AMINU	X	X
1972	SALIU OLASHENI	X	X
1973	SALU OLULANU ODUKOYA	X	X
1974	SAMBO GODPOWER ORDER	X	X
1975	SAMUEL ABRAHAM BABAFEMI	X	X
1976	SAMUEL OHIMAI	X	
1977	SAMUELS GRISELDA	X	X
1978	SAMUELS SARAH OLUREMI	X	X
1979	SANGOGBOYE OLAFISOYE	X	X
1980	SANGOWAWA COMFORT ABOSEDE	X	X
1981	SANNI BOLA BALIATU	X	X
1982	SANNI BOLAJI ADEGBITE		X
1983	SANNI-FADEYI SAIBU OKE	X	X
1984	SANTRUST SECURITIES LTD-DEP A/C		X
1985	SARUMI ALIRAT ATINUKE	X	X
1986	SAVAGE PAMELA EVELYN	X	X
1987	SCOTT ADEDOYIN		X
1988	SENU-OKE YEMI	X	X
1989	SEWONIKU ALFRED OLUGBOYEGA	X	X
1990	SFS RESEARCH	X	X
1991	SHADE ABIODUN ABASI		X
1992	SHESHE ABDULLAHI MOHAMMED	X	X
1993	SHEWONIKU OLADELE	X	X
1994	SHITTA-BEY MODUPE ABEGBE	X	X
1995	SHOAGA & SHOAGA ABIBAT AYISATU IYAEKO	X	X
1996	SHOBIYI(DECD) SHOBIYI ADEKUNLE(ADMOR) JACOBSON OLUGBEMIGA (ADMOR)		X
1997	SHOBOWALE OLATUNDE OLADAPO	X	X
1998	SHODIMU MUFUTAU OLAYINKA	X	X
1999	SHODUNKE GANIYU AREMU	X	X
2000	SHOEWU OLUWAMAYOKUN YETUNDE	X	X
2001	SHOEWU OLUWASEGUN	X	X
2002	SHOEWU OLUWASEUN OPEYEMI	X	X
2003	SHOLOLA PATRICK AYINDE	X	X
2004	SHOPEJU CAROLINE MORENIKE		X
2005	SHOTUNMBI(DECD) SHOTUNMBI, ABAYOMI(ADMOR) JONATHAN OLUSOJI	X	X
2006	SHOYOMBO BEJAMIN OLANIPEKUN	X	X
2007	SIDI EBENEZER NDANUSA	X	X
2008	SIPE DAVID OROPO OLUFEMI	X	X
2009	SOAGA MUBASIRU ADEDOTUN	X	X
2010	SOBAMBI SODAMOLA	X	X
2011	SODE EUNICE ADENIKE		X
2012	SODEINDE AKIJOBI OYEDOLA	X	X
2013	SODUNKE FATOYINBO OLUSOLA	X	X
2014	SOETAN(DECD) OGUNDELE, ADEMOLA & OLUSEGUN(ADMOR) CECILIA OLATUNDE	X	X
2015	SOKEFUN ESTHER ALAKE	X	X
2016	SOKEFUN JOHNSON ADEDAYO		X
2017	SOKEYO JAIYE	X	X
2018	SOKOYA DAVID		X
2019	SOKUNBI AKEEM KAYODE	X	X
2020	SOKUNBI OLATOLA	X	X
2021	SOKUNBI PASTOR DAVID KOLAWOLE	X	X
2022	SOLAJA CHARLOTTE ADEKANLA	X	X
2023	SOLAJA OLUSEGUN	X	X
2024	SOLOMON -OKE EDITH OLANREWAJU	X	X
2025	SOSINA AYINDE SOMORIN	X	X
2026	SOTIMEHIN MICHAEL OLATUNDE	X	X
2027	SOWUNMI JULIUS OLAYIWOLA	X	X
2028	SOYANNWO ABIOLA OLUDIPE		X
2029	STB FINANCE LIMITED	X	X
2030	STOCKMONITOR & INVESTMENT SUPPORT LTD	X	
2031	SULAIMAN BADMUS ABIODUN		X
2032	SULE LASISI ALABI		X
2033	SULEIMAN-ARAB FOUAD		X
2034	SUNMONU LIADI MOHAMMED	X	X
2035	SYCAMINE ENDEAVOURS LTD	X	X
2036	SYON HOLDINGS W.A.LTD	X	X
2037	T ADAMS LTD		X
2038	TAHIR HASSAN SADIQ	X	X
2039	TAIWO E. BABATUNDE	X	X
2040	TAIWO JULIUS BIOLA	X	X
	TALABI ADMOR & TALABI ADMOR ADEOLA	X	X
2041	OLUSEYI & TALABI AD ADENIKE OLUFADEKE		
2042	TALUBI JOSEPHINE ADENIKE	X	X
2043	TARU DAVID	X	X
2044	THAHAL PAUL MAMMAN	X	X
2045	THE ESTATE OF ONELUM ANDREW OSADUNKWU	X	X
2046	THE ESTATE OF UDOFIA SAM NELSON	X	X
2047	THOMAS AKHUAMHUEKHIN	X	X
2048	THOMAS AUGUSTINE ADEBAYO	X	X
2049	THOMAS DAPO	X	
2050	THOMAS JONATHAN ADEWALE	X	X
2051	THOMAS RIFUKAT AYODEJI	X	X
2052	THOM-MANUEL VICTOR JOHN	X	X
2053	THORPE AYOKUNLE WUDOLU	X	X
2054	THORPE OMOLOLA AYOLEYE	X	X
2055	TIAMIYU BISOLA MODINAT	X	X
2056	TIAMIYU SAHEED ADELEKE	X	
2057	TIJANI LATEEF ADESINA	X	X
2058	TOGUN AJIBOLA	X	X
2059	TOHIR FOLORUNSHO ISMAILA	X	X
2060	TOKUNBOH MATTHEW AYODELE	X	X
2061	TONADE NATHANIEL AYINDE	X	X
2062	TONOLASE JOSEPH OLORUNTOBI	X	X
2063	TONPREBOFA CHARLES AMADU	X	X
2064	TRANSGLOBE INV.-DEPOSIT A/C	X	X
2065	TRANSGLOBE INVESTMENT & FINANCE CO LTD	X	X
2066	TRITECH CAPITAL LTD.	X	X
2067	TRUSTEES & LTD & KOMOLAFE DEC D BAYO ESTATE EXECUTORS ESTATE EXECUTORS	X	X
2068	TRW STOCKBROKERS LTD.-TRADED-STOCK-A/C		X
2069	TRW STOCKBROKERS-DEPOSIT A/C	X	X
2070	TUNKARIMU ALFRED OTTO		X
2071	TUNWASE JOSEPH ADEKUNLE ESTATE. OF TUNWASE	X	X
2072	U.R.L SUSPENSE ACCOUNT	X	X
2073	UBAKA JOHN OKWUDILI	X	X
2074	UBANI CHRISTIAN UBA	X	X
2075	UBANI GEORGE L.H	X	X
2076	UBE MATTHEW ANAEDOZIE ESTATE. OF UBE	X	X
2077	UBOH FRIDAY GEORGE		X
2078	UCHE IGNATIUS KURUME	X	X
2079	UCHEANA JONATHAN KANAYOCHUKWU	X	X
2080	UCHECHUKWU ANTHONY NWOKE	X	X
2081	UCHEM CYPRIAN EMEKA	X	X
2082	UCHEM REMIGIUS CHIDOZIE	X	X
2083	UCHENDU ERIC OBIJIOFOR	X	X
2084	UCHENNA THERESA OZOH	X	X
2085	UDAH JACOB EMMANUEL	X	X
2086	UDAZE GODSTIME ALPHA	X	X
2087	UDE RUFUS CHUKWUEMEKA	X	X
2088	UDE SIMON ODO	X	X
2089	UDEAJA IKECHUKWU PAUL	X	X
2090	UDECHUKWU CHIDOZIE FRANCIS	X	X
2091	UDEGBUNAM OGBONNE		X
2092	UDEH SAMUEL CHIEKEZI	X	X
2093	UDOEYOP EDET FRANK	X	X
2094	UDOFFA BASSEY IDONGESIT	X	X
2095	UDOFIA EKANEM	X	X
2096	UDOH & DEC D FRIDAY TOM UDOH ENOH FRIDAY TOM		X
2097	UDOH ANIEFIOK OBOT	X	
2098	UDOH SAMUEL JOHN	X	X
2099	UDOMEZUBE GRACE	X	X
2100	UDOSEN NSE CLEMENT AKPAN	X	X
2101	UFIA ANIEDI EFFIONG		X
2102	UFODIAMA JUSTINA NKIRU	X	
2103	UFOMADU MARTINS OHAMIKORO ESTATE. OF UFOMADU	X	X
2104	UGAH CHARLES AMADU	X	X
2105	UGBAJA CYPRAIN OFORMA CLEMENT	X	X
2106	UGBAJAH ANENECHI THOMAS	X	X
2107	UGBOAJA IFEYINWA (MRS)		X
2108	UGBOAJAH UKANWA DONATUS ESTATE. OF UGBOAJAH	X	X
2109	UGBOMA IJOMA	X	X
2110	UGBOMA PATRICK SULE	X	X
	UGHANZE & BANJOH OLAITAN OLAYINKA	X	X

NIGERIAN ENAMELWARE COMPANY PLC. UNCLAIMED DIVIDEND LIST

S/N	HOLDER NAME	2015_36	2016_37
2111	GREGORY NWANKWO		
2112	UGOCHUKWU CHRISTIANA		X
2113	UGOCHUKWU RAPHAEL IROKA ESTATE. OF UGOCHUKWU	X	X
2114	UGODILINWA IKECHUKWU PETER	X	X
2115	UGONABOR EZENWAMADU MICHAEL	X	X
2116	UGOYAH GEORGE & EMMANUEL & OTHERS (ADMORS TO THE ESTATE OF		X
2117	UGWU ROMANUS ARUSOBIMMA	X	X
2118	UHUMAGHO PHILIP IYERE	X	X
2119	UKACHI AUSTEN CHIMDI	X	X
2120	UKACHUKWU NNODU BONIFACE	X	X
2121	UKADIKE AUGUSTINE CHUKWUNWEORA	X	X
2122	UKAFORO JULIUS EZEMADU		X
2123	UKANWA ANTHONY ONU		X
2124	UKAOHA STEPHEN AMAECHI		X
2125	UKEJE NNAMERRE GODWIN	X	X
2126	UKIWE OKORIE STEVE	X	X
2127	UKIWE OKORIE STEVE KALU	X	
2128	UKO UKPABI	X	X
2129	UKOH SIMEON MARK	X	X
2130	UKOHA SHEILA	X	X
2131	UKOMA SILAS	X	X
2132	UKONU RICHARD EBELEBE	X	X
2133	UKPABI JOSEPH IFEANYI	X	X
2134	UKPABI NDUBUISI DAVIDSON	X	X
2135	ULAETO SAMUEL BILL	X	X
2136	ULASI JOE CHU OGBUCHUKWU	X	X
2137	UMAR USMAN	X	X
2138	UME RAPHAEL ONYEKABA		X
2139	UMEH AUGUSTINE CHUKWUDI	X	X
2140	UMEH BEATRICE	X	X
2141	UMEH CHRISTOPHER CHUKWUDI	X	X
2142	UMEH EZIKE NWAMADU	X	X
2143	UMEH JANET NWANYIEGBO	X	X
2144	UMEKWE JOSEPH ONYEJI	X	X
2145	UMEMODO & UMEMODO ORIAKU UWADIEGWU UWADIEGWU	X	X
2146	UMENWANNE BEN UCHE	X	X
2147	UMEOKORO PAULINUS		X
2148	UMEORA CHUKWUEMEKA IFEANYI MELUCHI	X	
2149	UMEORA ELIAS ILOABUEKE CHUKWUMA	X	X
2150	UMO NKESE OKON	X	X
2151	UMOH KINGSLEY OKON (ADMORS TO THE ESTATE OF UMOH EYIBIO OKON	X	
2152	UMUDJOR JOSEPH	X	X
2153	UMUKORO AUGUSTINE SHADRACK	X	X
2154	UMUKORO JANET	X	X
2155	UNIGWE FELIX AZUBIKE		X
2156	UNOZO OBIAKOIZU GODIAN	X	X
2157	USIFOH DANIEL SIFO	X	X
2158	USIHOLO SOLOMON EHIZOGIE	X	X
2159	USIM WILSON BEN	X	X
2160	UTHMAN & UTHMAN ALHAJI ADM MUTALIU & DEC D ALHAJI WAZE MUSILIU O	X	X
2161	UTHMAN OLANREWAJU ESTATE. OF UTHMAN	X	X
2162	UTOMWEN JULIUS	X	X
2163	UWAKWE RICHARD ONYEOZIRI	X	X
2164	UWAKWEH AKWURUAHA NICHOLAS	X	X
2165	UWAKWEH LUKE ELEDO	X	X
2166	UWANDU ROBINSON CHUKUKERE	X	X
2167	UWATT ARIT UMO	X	X
2168	UWAZIE DONATUS	X	X
2169	UWAZIE OKONKWO CHRISTOPHER	X	X
2170	UWERUNONYE SAMUEL	X	X
2171	UWOGHIREN ROBERT IDAHOSA OGBEGIEE	X	X
2172	UZOAGBA ISAIAH NNAGBORO		X
2173	UZOETO MICHAEL CHIMA	X	X
2174	UZOIJE GODWIN OMENIHU JONAH	X	
2175	UZOMA HYGINUS CHUKWUNYERENWA	X	X
2176	UZOMA JUSTINA IKPECHUKWU	X	
2177	UZOMA PIUS IWUALA	X	X
2178	UZONWA GEORGE ADIGOM	X	X
2179	UZOR AZUBUIKE KINGSLY		X
2180	UZOR UZOMA	X	X
2181	UZORKA JOHN VINCENT	X	X
2182	UZORKA JOHN, VINCENT OSAKWE		X
2183	VALUELINE SECURITIES & INV LTD	X	X
2184	VINCENT CHRISTIE O	X	
2185	VINCENT THEOPHILUS	X	X
2186	WADA INUWA	X	X
2187	WALLSTREET TRUST CO LTD.	X	X
2188	WALLSTREET TRUST COMPANY LIMITED		X
2189	WEWE LASISI	X	X
2190	WHYTE HOPE WILLIAM	X	X
2191	WHYTE MATILDA MORGANBA	X	X
2192	WILLIAMS GABI		X
2193	WILLIAMS STREET TRUSTEES LIMITED		X
2194	WILLOUGHBY STEPHEN OLUKOREDE		X
2195	WUSHISHI ZAINABU	X	X
2196	YAKASAI BALARABE	X	X
2197	YAKUB JUBRIL OLUGBEMIGA	X	X
2198	YAKUB RUKAYAT MODUPE	X	X
2199	YAKUB SEKINAT OLUFUNMILAYO	X	X
2200	YARO BASHIR MALAM	X	X
2201	YESUFU DEC D LAMIDI	X	X
2202	YOUNGMAN-HARRY VICTOR TELEMA	X	X
2203	YUSUFF TAJUDEEN AKANNI	X	X

GTL Registrars Limited
274 Murtala Muhammed Way,
Alagomeji, Yaba, Lagos.
P.M.B. 12717, Lagos.
Tel: 2793166-9
Fax: 2793160-5

E-DIVIDEND MANDATE

Dear Sir,

I/we hereby request that all dividend(s) due to me/us from my/our holding in Nigerian Enamelware Plc be paid directly to my/our Bank named below:

NAME OF BANK _____ BRANCH _____

BANK ADDRESS _____

BANK ACCOUNT NO. _____

SHARE HOLDER'S FULL NAME _____ _____
SURNAME TITLE

_____
OTHER NAMES

FULL ADDRESS _____

_____

MOBILE GSM NO. _____ LAND LINE _____

E-MAIL _____ FAX _____

SHARE HOLDER'S SIGNATURE(S)	BANK'S AUTHORISED SIGNATURES STAMP
1.	1.
2.	2.

Company Seal

Please fill out and send this form to the Registrar above

Notes: