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**CIRCULAR**

**NSE/RD/LRD/CIR6/20/03/23**

23 March 2020

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**Circular to Issuers on the Coronavirus (COVID-19) Pandemic: Extension of Time to File Audited Financial Statement for the Year Ended 31 December 2019**

We refer to The Nigerian Stock Exchange's (The Exchange) Circular of 19 March 2020, with reference number **NSE/RD/LRD/CIR4/20/03/19** wherein Listed Companies were advised on measures to put in place for the conduct of their Annual General Meetings (AGM) due to the Coronavirus (COVID-19) outbreak.

Further to the said Circular, The Exchange understands that some of the internal governance, auditing and other procedures and processes of listed companies may have been disrupted by COVID-19. Therefore, The Exchange is granting listed companies a sixty (60) day grace period for the submission of their Audited Financial Statements for the year ended 31 December 2019 (AFS), which are due to The Exchange on Monday, 30 March 2020.

During this period, there will be no sanctions for companies that are unable to file the AFS.

For further clarifications on the above, please contact the Listings Regulation Department via [listingsregulation@nse.com.ng](mailto:listingsregulation@nse.com.ng).

We thank you for your attention to the forgoing.

Godstime Iwenekhai  
**Head, Listings Regulation Department**