

FINANCIAL YEAR END OF COMPANIES QUOTED ON NIGERIAN STOCK EXCHANGE

<b>EQUITIES</b>	<b>YEAR END</b>
<b>AGRICULTURE</b>	
ELLAH LAKES PLC	JULY 31ST
GROMMAC INDS. PLC	DECEMBER 31ST
LIVESTOCK FEEDS PLC	MARCH 31ST
OKITIPUPA OIL PALM PLC	DECEMBER 31ST
OKOMU OIL PALM PLC	DECEMBER 31ST
PRESCO PLC	DECEMBER 31ST
<b>AVIATION</b>	
ALBARKA AIR PLC	DECEMBER 31ST
ADC	DECEMBER 31ST
NAHCO	DECEMBER 31ST
<b>AUTOMOBILE &amp; TYRE</b>	
DUNLOP NIGERIA PLC	DECEMBER 31ST
INCAR NIGERIA PLC	DECEMBER 31ST
INTRA MOTORS PLC	MARCH 31ST
R T BRISCOE PLC	DECEMBER 31ST
RIETZCOT NIGERIA CO. PLC	DECEMBER 31ST
<b>BANKING</b>	
ACCESS BANK NIGERIA PLC	MARCH 31ST
AFRIBANK NIGERIA PLC	MARCH 31ST
DIAMOND BANK NIGERIA PLC	APRIL 30TH
ECOBANK PLC	DECEMBER 31ST
FCMB PLC.	APRIL 30TH
FIDELITY BANK PLC	JUNE 30TH
FIRST BANK OF NIG. PLC	MARCH 31ST
FIRSTINLAND BANK	
GUARANTY TRUST BANK PLC (GTB)	FEBRUARY 28TH
INTERCONTINENTAL BANK PLC	FEBRUARY 28TH
IBTC-CHARTERED BANK PLC	MARCH 31ST
OCEANIC BANK INTERNATIONAL NIG. PLC	SEPTEMBER 30TH
PHB	JUNE 30TH
SKYE BANK PLC	MARCH 31ST
SPRING BANK PLC	
STERLING BANK	JUNE 30TH
UNITED BANK FOR AFRICA PLC	SEPTEMBER 30TH
UNITY BANK PLC	
UNION BANK NIG. PLC	MARCH 31ST
WEMA BANK PLC	MARCH 31ST
ZENITH BANK PLC	JUNE 30TH

<b>BREWERIES</b>	
CHAMPION BREW. PLC	DECEMBER 31ST
GOLDEN GUINEA BREW.PLC	DECEMBER 31ST
GUINNESS NIG PLC	JUNE 30TH
INTERNATIONAL BREWERIES PLC	DECEMBER 31ST
JOS INT. BREWERIES PLC.	DECEMBER 31ST
NIGERIAN BREW PLC.	DECEMBER 31ST
PREMIER BREWERIES PLC.	MARCH 31ST
<b>BUILDING MATERIALS</b>	
ASHAKACEM. PLC	DECEMBER 31ST
CEMENT CO. OF NORTH NIG. PLC	DECEMBER 31ST
CERAMIC MANUFACTURER NIG. PLC	DECEMBER 31ST
NIGER CEM. PLC	DECEMBER 31ST
NIGERIAN ROPES PLC.	DECEMBER 31ST
NIGERIAN WIRE IND. PLC	DECEMBER 31ST
W.A. PORTLAND COMP. PLC.	DECEMBER 31ST
BENUE CEMENT COMPANY PLC	DECEMBER 31ST
<b>CHEMICAL &amp; PAINTS</b>	
AFRICAN PAINTS (NIGERIA) PLC.	DECEMBER 31ST
BERGER PAINTS PLC	DECEMBER 31ST
CAP PLC	DECEMBER 31ST
DN MEYER PLC	DECEMBER 31ST
IPWA PLC	DECEMBER 31ST
NIGERIA-GERMAN CHEMICALS PLC	DECEMBER 31ST
PREMIER PAINTS PLC	DECEMBER 31ST
<b>COMMERCIAL/SERVICES</b>	
TRANS-NATIONWIDE EXPRESS PLC	DECEMBER 31ST
<b>COMPUTER &amp; OFFICE EQUIPMENT</b>	
ATLAS NIGERIA PLC	DECEMBER 31ST
HALLMARK PAPER PRODUCTS PLC	DECEMBER 31ST
NCR (NIGERIA) PLC	DECEMBER 31ST
THOMAS WYATT NIG. PLC	MARCH 31ST
TRIPPLE GEE AND COMPANY PLC	MARCH 31ST
WIGGINS TEAPE NIGERIA PLC	MARCH 31ST
<b>CONGLOMERATES</b>	
A.G. LEVENTIS NIGERIA PLC	DECEMBER 31ST
CHELLARAMS PLC	MARCH 31ST
JOHN HOLT PLC	SEPTEMBER 30TH
P.Z. INDUSTRIES PLC	MAY 31ST
S C O A NIG. PLC	DECEMBER 31ST

U A C N PLC	DECEMBER 31ST
UNILEVER NIG. PLC	DECEMBER 31ST
TRANSNATIONAL CORPORATION OF NIG.	DECEMBER 31ST
<b>CONSTRUCTION</b>	
ARBICO PLC	DECEMBER 31ST
CAPPA & D'ALBERTO PLC	MARCH 31ST
COSTAIN (WA) PLC	MARCH 31ST
G CAPPA PLC	MARCH 31ST
JULIUS BERGER NIG PLC	DECEMBER 31ST
ROADS NIG. PLC	MARCH 31ST
<b>ENGINEERING TECHNOLOGY</b>	
INTERLINKED TECHNOLOGIES PLC	JUNE 30TH
NIGERIAN WIRE AND CABLE PLC.	SEPTEMBER 30TH
ONWUKA HI-TEK INDUSTRIES PLC	DECEMBER 31ST
<b>FOOD/BEVERAGES &amp; TOBACCO</b>	
7 UP BOTTLING COMP. PLC	MARCH 31ST
BEVERAGES (WEST AFRICA ) PLC	DECEMBER 31ST
CADBURY NIGERIA PLC	DECEMBER 31ST
DANGOTE SUGAR REFINERY PLC	DECEMBER 31ST
FERDINAND OIL MILLS PLC	AUGUST 31ST
FLOUR MILLS NIG. PLC	MARCH 31ST
FOREMOST DAIRIES PLC	DECEMBER 31ST
NORTHERN NIGERIA FLOUR MILLS PLC	MARCH 31ST
NATIONAL SALT CO. NIG. PLC	DECEMBER 31ST
NESTLE NIGERIA PLC	DECEMBER 31ST
NIG. BOTTLING CO. PLC	DECEMBER 31ST
P S MANDRIDES & CO PLC	SEPTEMBER 30TH
TATE INDUSTRIES PLC	DECEMBER 31ST
UNION DICON SALT PLC	DECEMBER 31ST
U T C NIG. PLC	DECEMBER 31ST
<b>FOOTWEAR</b>	
FOOTWEAR AND ACCESSORIES MAN.	DECEMBER 31ST
LENNARDS (NIG) PLC	SEPTEMBER 30TH
<b>HEALTHCARE</b>	
ABOSELDEHYDE LABS. PLC	MARCH 31ST
BCN PLC	DECEMBER 31ST
CHRIESTLIEB PLC	DECEMBER 31ST
EKOCORP PLC	DECEMBER 31ST
EVANS MEDICAL PLC	DECEMBER 31ST

GLAXO SMITHKLINE CONSUMER NIG. PLC	DECEMBER 31ST
MAUREEN LABORATORIES PLC	DECEMBER 31ST
MAY & BAKER NIGERIA PLC	DECEMBER 31ST
MORISON INDUSTRIES PLC	DECEMBER 31ST
NEIMETH INTERNATIONAL PHARM PHARMA - DEKO PLC	MARCH 31ST DECEMBER 31ST
<b>HOTEL &amp; TOURISM</b>	
TOURIST COMPANY OF NIGERIA PLC	JUNE 30TH
<b>INDUSTRIAL/DOMESTIC PRODUCTS</b>	
ALUMINIUM MAN. OF NIG PLC	DECEMBER 31ST
ALUMINIUM EXTRUSION IND.PLC	DECEMBER 31ST
B.O.C. GASES PLC (IGL)	SEPTEMBER 30TH
EPIC DYNAMICS PLC	DECEMBER 31ST
FIRST ALUMINIUM NIGERIA PLC	DECEMBER 31ST
LIZ-OLOFIN AND COMPANY PLC	JUNE 30TH
NIG ENAMELWARE COMP. PLC	SEPTEMBER 30TH
NIGERIAN LAMPS INDUST. PLC	DECEMBER 31ST
NIYAMCO PLC	DECEMBER 31ST
OLUWA GLASS COMPANY PLC	DECEMBER 31ST
VITAFOAM NIG PLC	SEPTEMBER 30TH
VONO PRODUCTS PLC	DECEMBER 31ST
<b>INSURANCE</b>	
ACEN INSURANCE PLC	DECEMBER 31ST
AIICO INSURANCE PLC	DECEMBER 31ST
AMICABLE ASSURANCE PLC	DECEMBER 31ST
BAICO INSURANCE PLC	DECEMBER 31ST
CONFIDENCE INSURANCE PLC	DECEMBER 31ST
CONTINENTAL REINSURANCE PLC	DECEMBER 31ST
CORNERSTONE INSURANCE COMPANY	DECEMBER 31ST
CRUSADER INSURANCE PLC	DECEMBER 31ST
FIRST ASSURANCE PLC	DECEMBER 31ST
GREAT NIGERIAN INSURANCE PLC	
GUINEA INSURANCE PLC	DECEMBER 31ST
LASACO ASSURANCE PLC	DECEMBER 31ST
LAW UNION AND ROCK INSURANCE PLC	DECEMBER 31ST
LINKAGE ASSURANCE PLC	DECEMBER 31ST
MUTUAL BENEFITS ASSURANCE PLC	DECEMBER 31ST
N.E.M INSURANCE CO (NIG) PLC	DECEMBER 31ST
NFI INSURANCE PLC	
NIGER INSURANCE CO. PLC	DECEMBER 31ST
PRESTIGE ASSURANCE CO. PLC	DECEMBER 31ST
ROYAL EXCHANGE ASSURANCE PLC	DECEMBER 31ST

SECURITY ASSURANCE PLC	DECEMBER 31ST
SOVERIEGN TRUST INSUARANCE	
STANDARD ALLIANCE INSURANCE PLC	DECEMBER 31ST
SUN INSURANCE NIGERIA PLC	DECEMBER 31ST
UNIC INSURANCE PLC	DECEMBER 31ST
WEST AFRICAN PROV.INS.COY.PLC	DECEMBER 31ST (UP TILL 2003)
	NOW FEBRUARY 28TH / 29TH
<b>MACHINERY(MARKETING)</b>	
BLACKWOOD HODGE (NIG) PLC	DECEMBER 31ST
NIG. SEW. MACH. MAN. CO. PLC	
STOKVIS NIG PLC	DECEMBER 31ST
<b>LEASING</b>	
C & I LEASING PLC	JANUARY 31ST
<b>MANAGED FUNDS</b>	
FIRST CAPITAL INV. TRUST PLC	
NIGERIA ENERGY SECTOR FUND	MARCH 31ST
NIGERIA INT. DEBT FUND PLC	DECEMBER 31ST
<b>MARITIME</b>	
JAPPAUL OIL AND MARITIME SERVICES PLC	DECEMBER 31ST
<b>MORTGAGE INDUSTRIES</b>	
UNION HOMES SAVINGS & LOANS PLC	MARCH 31ST
<b>PACKAGING</b>	
ABPLAST PRODUCTS PLC	DECEMBER 31ST
AVON CROWNCAPS & CONTAINER	MARCH 31ST
BETA GLASS CO PLC	DECEMBER 31ST
NAMPAK PLC	SEPTEMBER 30TH
POLY PRODUCTS (NIG) PLC	MARCH 31ST
STUDIO PRESS (NIG) PLC	DECEMBER 31ST
VANLEER CONTAINERS (NIG) PLC	OCTOBER 31ST
W. A. GLASS IND. PLC	DECEMBER 31ST
<b>PETROLEUM(MARKETING)</b>	
AFRICAN PETROLEUM PLC	DECEMBER 31ST
AFROIL PLC	DECEMBER 31ST
CONOIL PLC	DECEMBER 31ST
ETERNA OIL & GAS PLC	DECEMBER 31ST
MOBIL OIL NIG PLC	DECEMBER 31ST
OANDO PLC	DECEMBER 31ST
CHEVRON (TEXACO) (NIG) PLC	DECEMBER 31ST

<b>TOTAL NIGERIA PLC</b>	<b>DECEMBER 31ST</b>
<b>PRINTING &amp; PUBLISHING</b>	
ACADEMY PRESS PLC	MARCH 31ST
DAILY TIMES PLC	FEBRUARY 28TH
LONGMAN NIGERIA PLC	DECEMBER 31ST
UNIVERSITY PRESS PLC	MARCH 31ST
<b>REAL ESTATE</b>	
UACN PROPERTY DEVELOPMENT	DECEMBER 31ST
<b>ROAD TRANSPORT</b>	
ABC TRANSPORT	DECEMBER 31ST
<b>TEXTILES</b>	
ABA TEXTILE MILLS PLC	MARCH 31ST
AFPRINT NIGERIA PLC	JUNE 30TH
ASABA TEXTILE MILL PLC	MARCH 31ST
PENPEE INDUSTRIES PLC	MARCH 31ST
NIG. TEXTILE MILLS PLC	DECEMBER 31ST
UNITED NIGERIA TEXTILES PLC	DECEMBER 31ST
<b>SECOND-TIER SECURITIES</b>	
ADSWITCH PLC	APRIL 30TH
AFRIK PHARMACEUTICALS PLC	DECEMBER 31ST
ANINO INTERNATIONAL PLC	DECEMBER 31ST
CAPITAL OIL PLC	DECEMBER 31ST
CUTIX PLC	APRIL 30TH
FLEXIBLE PACKAGING PLC	DECEMBER 31ST
JULI PLC	DECEMBER 31ST
KRABO NIGERIA PLC	DECEMBER 31ST
NEWPAK PLC	DECEMBER 31ST
RAK UNITY PET. COM. PLC	APRIL 30TH
ROKANA INDUSTRIES PLC	DECEMBER 31ST
SMART PRODUCTS NIGERIA PLC	DECEMBER 31ST
TROPICAL PET. PRODUCTS PLC	DECEMBER 31ST
UDEOFSON GARMENT FCT. NIG PLC	SEPTEMBER 30TH
UNION VENTURES & PET. PLC	DECEMBER 31ST
W.A. ALUMINIUM PRODUCTS PLC (WAAP)	SEPTEMBER 30TH
<b>FOREIGN LISTING</b>	
ECOBANK TRANSNATIONAL INCORPORATED	DECEMBER 31ST