‘Ensuring Investor Protection’

SECURITIES AND EXCHANGE COMMISSION, GHANA

SECURITIES INDUSTRY (REGISTRAR) GUIDELINES 2026

SEC/GUI/003/09/2026

SECURITIES INDUSTRY (REGISTRAR) GUIDELINES 2026

ARRANGEMENT OF GUIDELINES

SECURITIES INDUSTRY (REGISTRAR) GUIDELINES 2025

In the exercise of the powers conferred on the Securities and Exchange Commission (hereinafter referred to as "the SEC") by section 209 of the Securities Industry Act, 2016 (Act 929), as amended by the Securities Industry (Amendment) Act, 2021 (Act 1062), these Guidelines are made this 15th day of September 2026

PART A: PRELIMINARY

1. Application of Guidelines

These Guidelines apply to

(a) the operations of a company licensed as a Registrar for issuers of securities in Ghana.

(b)

i. an issuer whose securities are issued or admitted to trading on a regulated market.
ii. Any other person involved in the business of or required to maintain a register of interest in securities as may be specified by the SEC.

2. Application for License as a Registrar

(1) A person shall not act as a Registrar of a person referred to under clause 1 (b) unless licensed by the SEC.
(2) An applicant shall meet the requirements set out in the Securities Industry (Licensing Guidelines) 2020, the Securities Industry (Conduct of Business) Guidelines 2020 and any other requirement as may be specified by the SEC.

3. Appointment of a Registrar

A person referred to under clause 1 (b) shall appoint a licensed Registrar to perform the functions specified under paragraph 4 of these Guidelines.

PART B: FUNCTIONS OF A REGISTRAR

4. General functions

A Registrar shall, pursuant to these Guidelines, perform the following functions;

(1) maintain the register of security holders of a company, and effect appropriate changes in the register;
(2) issue share/debenture/bond certificates to security holders where necessary;
(3) print and dispatch securities certificates to new and existing security holders in respect of the transfers of existing securities;
(4) issue securities account statements to security holders with certificated securities;
(5) collect, process and pay corporate action cash entitlements to security holders;
(6) Report to the Commission delays in the receipt of dividends from the issuer.
(7) distribute Corporate Action circulars to security holders.
(8) dispatch annual reports, accounts and notices of meetings to security holders.;

(9) verify the genuineness of share certificates and authenticate signatures on transfer instruments in respect of existing securities;
(10) any other function ancillary to all the above, and as may be specified by the SEC.

5. Creation of Securities Register

(1) A Registrar shall receive the completed offer application forms, the full details of allotments and other supporting documents from an Issuing House or Sponsoring Broker for the creation of a register for a company whose securities are to be listed on a recognised securities exchange.
(2) Where the transaction involves more than one Issuing House, the Registrar shall receive the completed initial offer application forms and the full details of allotments from the Lead Manager.
(3) A Registrar shall receive the full details and other supporting documents of security holders from a company whose securities are to be admitted for trading on a recognised securities exchange for the creation of a register for that company.
(4) An entity or person which is required to maintain a register of securities holders shall upon completion of a transaction, send the required documentation, including application forms, details of allotment, to the Registrar for the creation of a register of securities holders.
(5) The Registrar, the Sponsoring Broker or Issuing House or entity referred to in 5 (4) shall jointly sign the final allotment list and the Sponsoring Broker and the Registrar shall forward the list of security holders to be admitted on the depository for upload.
(6) The depository shall provide a report of upload, failed and successful, to the Sponsoring Broker or Issuing House and Registrar.
(7) The Sponsoring Broker or Issuing House and the Registrar shall rectify or open a valid securities account for failed upload and resubmit the upload list to the depository.

6. Keeping and Updating of Register

(1) A Registrar shall:
  a. maintain complete, accurate and reliable register that may be made up of dematerialized security register (obtained from the depository) and materialized/certificated register.
  b. on a daily basis update the records of security holders arising from changes in holdings resulting from transactions, including mutual transfers by securities holders.
  c. keep proper accounts of blank, spoilt, defaced, destroyed and undelivered certificates.
  d. Maintain, preserve and keep in safe custody spoilt, defaced, destroyed certificates, books, accounts and any other documentation relating to its Registrar function for a minimum of seven (7) years.
  e. have an electronic system for managing registers with the capacity to track movements in the accounts of security holders.
  f. ensure that the register and its associated documentation are maintained in safe custody

(2) A security holder with a depository account shall update its records through a Broker-Dealer.
(3) A depository shall on a daily basis provide the necessary updates needed by a Registrar for the purpose of updating the records of security holders.
(4) The Commission may require a Registrar to submit its books in connection with its functions under these Guidelines to an independent audit.

7. Security of Records and Register

(1) A Registrar shall at all times have in place a documented disaster recovery manual, business continuity plan and software maintenance agreement.
(2) A Registrar shall have an adequate back-up system capable of a daily backup of records, located in a fireproof and safe disaster recovery site outside the premises of the Registrar.

8. Annual/Extraordinary General Meetings

1) A Registrar shall, in consultation with the Company Secretary:
   a. undertake all activities relating to its functions in connection with Annual General Meetings and Extraordinary General Meetings in accordance with the Companies Act, 2019 (Act 992).
   b. publish the notice of book closure to the public, distribute all reports and accounts to shareholders and admit shareholders to the meeting.
   c. ensure that annual reports are dispatched or distributed 21 days prior to the Annual General Meeting date.

PART C: DIVIDENDS

9. Dividends Payment

(1) A dividend shall be paid within sixty days, in accordance with section 76(3) of the Companies Act 2019 (Act 992), after an issuer, by shareholders' resolution, declares dividends.
(2) A Registrar shall open a new bank account within seven (7) days after a declaration of dividend by an issuer.
(3) A Registrar shall submit the dividend funding calculation and account details to the issuer for the transfer of the net dividend not more than 7 days after the qualifying date for the dividend payment.
(4) Persons referred to in Clause 1(b) of these Guidelines shall ensure that they transfer the total net dividend into the dividend account at least three (3) business days before the dividend payment date.
(5) An Issuer shall notify a Registrar upon the transfer of a dividend.
(6) The amount of dividend paid into the dividend account opened in Clause 9 (2) shall be utilized only for the payment of dividend.
(7) A Registrar shall control the bank account, file all issuers' advice on transfer of dividends, and reconcile all dividend accounts on a weekly basis.
(8) A person referred to in Clause 1 (b) of these Guidelines shall not open a dividend account from which dividends would be paid to shareholders or pay dividends to shareholders directly.

(9) A Registrar shall take adequate steps to contact shareholders to update their account or payment details such as bank account number, address or next of kin.

10. Transfer of dividends by an Issuer

(1) A Registrar shall verify that the right amount of dividend is transferred into the dividend account.

(2) Where there are discrepancies in the amount to be transferred and the amount transferred, the Registrar shall engage the issuer to resolve the discrepancies within one business day.

(3) Unresolved discrepancies pertaining to the dividend amount shall be immediately referred to the SEC by the Registrar for resolution.

11. Processing and payment of dividend

(1) All dividend payments shall be through electronic payment means such as mobile money, bank transfers and other forms of payment as may be approved by the SEC.

(2) All dividend payments shall be processed and paid by the dividend payment date as communicated by the Issuer.

(3) A Registrar shall collaborate with a Broker - Dealer of an entitled shareholder whose payments could not be processed as a result of issues with the account details for the necessary updates to be done.

(4) Where payments to a particular shareholder cannot be processed as a result of the suspicion of money laundering offences and other related offences, the Registrar shall notify the Financial Intelligence Centre and the SEC on the matter.

12. Post-dividend payment Activities

(1) A Registrar shall advise Shareholders on their dividends becoming unclaimed fifteen (15) months after the dividend payment date and following which the amounts due them shall be transferred to the Office of the Registrar of Companies (ORC) in accordance with section 73(2) of the Companies Act 2019 (Act 992).

(2) A Registrar shall submit half-year unclaimed dividend returns not later than 21 days after the end of each half-year and in accordance with Schedule A of these Guidelines.

13. Transfer of Funds to the Office of the Registrar of Companies (ORC)

(1) A Registrar shall comply with the provisions on transfer of unclaimed dividends to the Office of the Registrar of Companies as required by the Companies Act 2019 (Act 992) and any guideline which may be issued by the Office of the Registrar of Companies.

(2) A Registrar shall within fourteen (14) days after the transfer of unclaimed dividends to the Office of the Registrar of Companies submit a report to the SEC in accordance with Schedule C of these Guidelines.

PART D: AGREEMENTS, TERMINATION OF AGREEMENT AND TRANSFER OF REGISTER

14. Agreement

(1) A Registrar shall enter into an agreement with the Issuer for whom it provides services. The agreement shall cover all expected roles of each party, stating clearly the activities to be performed by each party upon termination of the agreement.
(2) A copy of the agreement shall be filed with the SEC upon its execution.
(3) A Registrar shall notify an issuer of an agreement that will be expiring three (3) months prior to the expiry of the agreement for the necessary steps to be taken to renew the agreement.
(4) In the event where the agreement is not renewed upon expiry, the agreement shall be deemed to be automatically renewed until a party moves for its termination or amendment.
(5) Where the SEC finds any provision which is detrimental to the interest of investors, the SEC shall direct parties to amend and same shall be complied with.

15. Termination of Agreement and Transfer of Register

(1) A Registrar shall inform the SEC within seven (7) days upon receipt of a notice of termination of an agreement from an issuer.
(2) The parties to an agreement shall give at least three months' notice before termination.
(3) Where a Registrar or an issuer terminates an agreement, the SEC shall be notified with reasons for the termination within seven (7) days.
(4) An outgoing and incoming Registrar shall file with the SEC the list of documents and files submitted and received, respectively. The incoming Registrar shall file with the SEC an acknowledgement of receipt of all supporting documents from the outgoing Registrar.
(5) Notwithstanding clause 14(4) above, the outgoing Registrar shall not be absolved of any issues arising at the time they acted as Registrars.
(6) A register shall be deemed to be transferred to a new Registrar on the agreement termination date with the old Registrar.
(7) Notwithstanding the contents of the agreement referred to in clause 14 above, in the event that the parties terminate the agreement for Registrar services but are unable to disengage amicably, the following best practices and standards in relation to the migration process shall apply:
    i. The security holder register and all related documentation shall be deemed to belong to the issuer and not to the outgoing Registrar.
    ii. The outgoing Registrar shall hand over the register and all related documentation to the new Registrar appointed by the issuer or the issuer.
    iii. where the register is handed over to the issuer, the issuer shall hand over to a new Registrar the same day.
    iv. The outgoing Registrar shall hand over to the new Registrar a security holders' register which for the avoidance of doubt, is a live working database. The register shall comprise:

1. The full history, electronic and/or paper-based, of all shareholders and their transactions with supporting documents from IPO to date, including shareholders with zero balances.
2. These transactions include trades, transmissions, transfers, stop trade flags, liens, replacement certificates/warrants, change of personal details, participation in corporate actions (e.g. rights issues), dividend history and other transactions involving security deposits and withdrawals.
3. The new Registrar shall receive all dividend entitlement Lists (including full narration needed to handle claims) and Unclaimed Dividend Registers balanced to the bank accounts for each year of payment.

v. The outgoing Registrar shall hand over the register in the following format: Two electronic copies and one hard copy print-out of the full register, signed, dated, time-stamped, alphabetically sorted and in a format agreeable to the outgoing Registrar, incoming Registrar and the issuer.

vi. The outgoing Registrar shall transfer the first electronic copy to the incoming Registrar six weeks after the notice of termination.

vii. The outgoing Registrar shall transfer the second electronic copy and the hard copy of the register simultaneously to the incoming Registrar not later than two (2) weeks before the incoming Registrar takes over.

viii. The outgoing Registrar shall notify the SEC and the incoming Registrar where the final register cannot be delivered within two (2) weeks to the contract termination.

ix. The outgoing Registrar will continue to act as Registrar and mop up activities and transactions within the two weeks until the second and final copy of the register is handed over.

x. The incoming Registrar will update the register with the mopped-up data before it goes live.

xi. After termination of contract, the outgoing Registrar shall provide assistance to resolve all disputes or issues relating to the period for which it was the Registrar.

xii. The outgoing Registrar shall make a notice of disengagement or termination to the public not later than a week before the incoming Registrar takes over.

16. Other Documents and files to be transferred

The outgoing Registrar shall hand over copies of the following documents and files showing a full audit trail of transactions and correspondence with related parties as follows:

(1) Files containing all share transfer instruments relating to the transfer of shares for whatever reason those shares were transferred.
(2) Files containing correspondence with shareholders including all letters and emails exchanged between the outgoing Registrar and the client's security holders.
(3) Files containing correspondence with the Issuer including all letters and printed emails exchanged between the outgoing Registrar and the issuer.
(4) Files containing correspondence with regulatory bodies including all letters and printed emails exchanged between the outgoing Registrar and the regulatory bodies.
(5) Files containing correspondence with Broker-Dealer, including all letters and printed emails exchanged between the outgoing Registrar and the Broker-Dealer.

(6) File containing unresolved complaints, including documents showing work done on the outstanding complaints.

17. Handover of Security Stationery

(1) Security stationery relates to certificates, balance receipts, transfer receipts and warrants.
(2) Inventory shall be taken of all security stationery. Both incoming and outgoing Registrars shall sign and date the inventory list with the issuer in copy.
(3) The outgoing Registrar shall submit all returned, cancelled certificates, balance receipts and transfer receipts to the incoming Registrar.

18. Processing of historical dividends

(1) The outgoing Registrar shall reconcile the unclaimed dividend register with the dividend bank accounts.
(2) The dividend account shall not attract any bank charges. Any charge to the account shall be reimbursed by the issuer.
(3) The outgoing Registrar shall provide a full and accurate unclaimed dividend register in hard and soft copy formats to the incoming Registrar that balances precisely with the funds held on account for shareholders.
(4) The outgoing Registrar shall hand over correspondence with security holders, the issuer and banks that have been involved in the payment of dividends to the incoming Registrar.
(5) The outgoing Registrar shall transfer all documents in 15, 16,17 and 18 to the incoming Registrar not later than two weeks before the incoming Registrar take over.

19. Reports to the Commission

The outgoing and incoming Registrars shall each submit a report on the termination and migration of the register to the SEC within fourteen (14) days after migration in accordance with Schedule D.

<u>PART E: MISCELLANEOUS PROVISIONS</u>

20. Service Fees

(1) A Registrar shall charge such fees for its services and facilities utilised by security holders as approved by the SEC.
(2) Where a Registrar, on the commencement of this amendment, has existing fees for its services and facilities for which approval has not been given, it shall immediately apply for approval from the SEC.

21. Handling of Complaints

(1) A Registrar shall maintain a Complaints Register and follow a documented complaints procedure that indicates the status of resolution of complaints.
(2) Complaints that remain unresolved after thirty (30) days shall be referred to the SEC for resolution.

22. Establishment of Good Business Practices

(1) A Registrar shall establish good business practices including good corporate governance policies and practices, internal control systems and assurance, and in line with the SEC's Conduct of Business Guidelines.

(2) The above shall culminate into maintaining and enforcing procedures to supervise the activities of the organisation to ensure compliance with the law.

(3) The Registrar shall have an internal control system which shall address all the operational processes including the issue of indemnities to clients against loss of financial instruments.

23. Returns to the Commission

A Registrar shall submit

(1) quarterly returns in accordance with Schedule D and containing information that the SEC may specify from time to time. The quarterly returns shall reach the Commission not later than 21 days after the end of the quarter;

(2) annual reports containing audited annual financial statements presented in accordance with the Internationally Accepted Accounting Standards adopted by the Institute of Chartered Accountants (Ghana) before the expiration of three months from the end of its financial year.

24. Penalties

(1) Where a person breaches or fails to comply with a code, directive, guideline or circular issued by the Commission, the Commission may;

  a. take action set out in section 118, 122 or 123 of the Act;
  b. impose an administrative penalty of not less than fifty penalty units and not more than twenty thousand penalty units; or
  c. apply paragraphs (a) and (b) where the Commission considers necessary.

(2) The Commission may, in addition to the actions taken above, impose any administrative penalty that the Commission considers necessary or take any other remedial action that the Commission considers appropriate in the interests of protecting investors and the integrity of the securities market.

(3) Where the breach or non-compliance constitutes a criminal offence under any part of the Act or the Regulations, and the accused voluntarily makes an offer of compensation or restitution and reparation in writing to the Commission, the Commission shall, without instituting criminal proceedings under section 207 of the Act, settle the offence in accordance with this section.

(4) Sections 209 (6) to (12) of the Act shall also apply in addition to the above in dealing with offences.

(5) A Registrar ordered to pay an administrative penalty shall pay the penalty to the Commission within seven days, or such further period as the Commission may specify by notice, after the order has taken effect.

25. Transitional provisions

A Registrar shall comply with these Guidelines within one year of the commencement of these Guidelines.

26. Exemptions and waivers

(1) The Commission may grant an exemption or partial exemption or waiver from compliance with these Guidelines, subject to section 210 of the Act.

(2) Where any doubt arises about the meaning of any provision contained in these Guidelines and any other Guideline issued by the Commission, the same shall be referred to the Commission and the interpretation provided by the Commission shall be final.

PART F: Interpretation

In these Guidelines, unless the context otherwise requires,

"AGM" means Annual General Meeting of an issuer;

"SEC" means the Securities and Exchange Commission;

"EGM" means Extraordinary General Meeting of an issuer;

"The Act" means the Securities Industry Act 2016 (Act 929) as amended;

"Broker – Dealer" means a person who carries on a business of dealing in securities as principal or as an agent, whether that person carries on any other business approved by the Commission or does not carry out any additional business;

"*Issu*er" means a person or any other entity that issues, has issued or is going to issue securities;

"*Issuing House*" means a bank as defined in section 90 of the Banking Act, 2004 (Act 673) or other licensed Issuing House which undertakes the business of arranging or underwriting the issue of securities by a company;

"*Live working database*" means a database that is currently active and being used by applications or systems;

"Net dividend" means dividend declared and paid by an issuer less tax;

"Outstanding number of shares" means a company's shares currently held by all its shareholders, including share blocks held by institutional investors and restricted shares owned by the company's officers and insiders;

*"Public offe*r" means the sale of equity shares or other financial instruments by an organisation to the public in order to raise funds for business expansion and investment. This includes initial public offer and any subsequent bonus and rights offers;

"Lead Manager" means an Issuing House licensed by the Commission and responsible for arranging the issuance of a security and managing the entire issue process, as well as advising the issuer on the structure and timing of the issue;

"Office of the Registrar of Companies" means the body corporate established under section 351 of the Companies Act, 2019 (Act 992);

“Registrar” shall have the same meaning under section 216 of the Securities Industries Act, 2016 (Act 929);

“Sponsoring Broker” is a licensed Broker-Dealer authorised by the Securities and Exchange Commission to introduce a company to the public market and guide it through the entire listing process; and

“Unclaimed Dividend” means all dividends that have not been claimed by qualified shareholders after fifteen (15) months of dividend payment by an issuer of securities.

ISSUED BY ORDER OF
THE SECURITIES AND EXCHANGE COMMISSION
DATED: 15TH SEPTEMBER 2026

SCHEDULE 1

UNCLAIMED DIVIDENDS REPORT

SECURITIES AND EXCHANGE COMMISSION UNCLAIMED DIVIDEND RETURN FROM REGISTRARS (LISTED AND UNLISTED ISSUERS)

N.B: THIS RETURN SHALL COVER THE PERIODS AS AT 30TH JUNE AND 31ST DECEMBER OF EVERY YEAR. THE RETURNS SHALL BE SUBMITTED BY 21ST JULY AND 21ST JANUARY, RESPECTIVELY.

NAME OF REGISTRAR...

DATE OF REPORT...

Issuer	Dividend type (final/interim)	Year of dividend payments	Total Net Dividend Received	Total Dividend paid to date	Amount unclaimed	Amount transferred to the Registrar General	Balance after transfer (if any)	Remarks

Please note that these will be inspected during the on-site surveillance. Declaration

I/We certify that the above information is true and accurate

Date:

Name:

Signature of authorised person

Designation

Stamp

SCHEDULE 2

RETURNS ON FINAL UNCLAIMED DIVIDENDS TRANSFERRED TO THE OFFICE OF THE REGISTRAR OF COMPANIES

SECURITIES AND EXCHANGE COMMISSION
RETURNS ON FINAL UNCLAIMED DIVIDENDS TRANSFERRED TO THE OFFICE OF THE REGISTRAR OF COMPANIES (ORC).

NB: This report shall be filed with the SEC within fourteen (14) days after the transfer of unclaimed dividends to the Office of the Registrar of Companies.

General Information:

1. Name of Registrar:
2. Name of Issuer whose dividend has been transferred:

Unclaimed Dividend Details:

3. Date of dividend payment:
4. Dividend payment reference number:
5. Total amount of dividend payment:
6. Total amount of unclaimed dividends transferred:

Information relating to the transfer to ORC:

7. Date of transfer to ORC:
8. Mode of transfer to ORC (e.g. bank transfer, cheque, etc)
9. Reference number for transfer:
10. **Please attach the list of shareholders with unclaimed dividends (i.e name, address, amount, contact information)**

Declaration

I/We certify that the above information is true and accurate.

Date:

Name:

Signature of authorised person Designation:

Official Stamp:

SCHEDULE 3

QUARTERLY RETURNS FROM REGISTRARS (LISTED AND UNLISTED)

SECURITIES AND EXCHANGE COMMISSION

QUARTERLY RETURNS FROM REGISTRARS (LISTED AND UNLISTED)

N.B: This return shall be submitted **21 days after the end of the quarter**. Late returns will attract statutory penalties.

A. GENERAL INFORMATION OF REGISTRAR

1. Name of Registrar;

2. Address;

3. Telephone/Fax Number(s);

4. Date of renewal of registration with SEC

5. a) Have there been any changes in the directors?

Yes/No

b) If yes, have you notified the Commission? Yes/No/NA

If No, give reason(s)………………………………….

c) Have all directors filed their Director's Personal Note with the Commission Yes/No

If No, provide reasons

……………………………………………………………………………………………

6. (a)Have there been any changes in registered/licensed personnel?

Yes/No

(b) If yes to (a), have you notified the Commission? Yes/No/NA

7. Capital

a) Stated Capital:
b) Shareholders' Fund
c) Number of Shareholders

8. a) Do you have agreements with all Issuers Yes/No

b) If No, state reasons

9. a) Are duties segregated?

Yes/No

b) If No, state reasons

B. COMPANY REGISTERS

11. How many companies are you registrar for?

- Listed equity issuers ……………………….

- Unlisted equity issuers …………………….
- Issuers of fixed income securities……….

12. a) Is the register of shareholders updated daily

    Yes/No

b) If No, state frequency of updates

13. a) Are registers accurate?

    Yes/No

b) If No, state reasons

14. a) Are records of shareholders maintained properly and up to date?

    Yes/No

b) If No, state reason(s)

15. a) Are transfers and registration of ownership in securities properly done?

    Yes/No

b) If no, state reason(s)

16. Reconciliation of Register

Issuer	Number of Shares Issued	Number of shares		Number of shareholders		Remarks
		Depository	Certificated	Depository	Certificated	

17. Dematerialization;

Broker - Dearler	Total number of requests	Number of Requests			No. of days securities were/are pending dematerialization	Reason(s) for rejected request(s), if any.
		Approved	Rejected	Pending		

18. Certificate/Balance Receipt Reissue

Issuer	Number of Shares	Reason for Reissue		
		Withdrawal	Removal from GSE	Other Reasons

C. SECURITY HOLDERS' INFORMATION

19. Provide shareholders/security holders information as specified below;

i. Listed equity issuers

EQUITY	TYPE OF INVESTOR				
	Local Institutional	Local Individual	Foreign Institutional	Foreign Retail	TOTAL
TOTAL					

ii. Unlisted equity issuers

EQUITY	TYPE OF INVESTOR				
	Local Institutional	Local Retail	Foreign Institutional	Foreign Retail	TOTAL
TOTAL					

iii. **Issuers of Debt Securities**

Issuer	TYPE OF INVESTOR				
	Local Institutional	Local Retail	Foreign Institutional	Foreign Retail	TOTAL
TOTAL					

iv. Percentage of shareholders' holdings (i and ii above). Attach Top 20 list.

D. NOTICES AND ANNUAL REPORTS TO SHAREHOLDERS

20. a) Have all annual reports been dispatched 21days before AGMs? Yes/No
b) If No, state reason(s).

21. Provide details of Meetings within the quarter as below.

Name of Company	Type of Meeting (AGM, EGM…)	Date Notice was received from issuer	Date Notice Dispatched	Date of the Meeting	Date of last AGM/EGM

E. i) DIVIDEND PAYMENT IN CURRENT YEAR

Complete the table below for dividends paid within the quarter.

Issuer	Date Dividend declared & approved	Book Closure date	Dividend Payment Date	Date Dividend account is credited	Dividend per share	Number of shares at book closure	Total Dividend to be paid (Without deductions)	Total Dividend transferred by issuer

22. a) Are dividend reconciliations done?
Yes/No
b) If No, state reason(s)

ii) UNCLAIMED DIVIDEND –CURRENT YEAR

Issuer	Year (approved for payment)	Type of Dividend payment (Interim/Final)	Total Net Dividend	Amount of dividend paid to date	Amount unclaimed

23. a) Are all dividend accounts under the custody and control of the Registrar?
Yes/No
b) If No, state reason(s).

F. CORPORATE ACTIONS REQUIRING ALLOTMENT OF SHARES

Provide details as follows;

1. Type of corporate actions

Issuer	Indicate type of corporate action (IPO, Right Issue, Bonus Issue, Merger, Acquisition etc)	Date of corporate action	Remarks

G. STOCK CONTROL

24. a) Is your stock card register for certificates up to date?

Yes/No

b) If No, state reason(s)

25. a) Are your lost shares certificates register up to date?

Yes/No

b) If No, state reason(s)

26. a) Are your destroyed shares certificates register up to date?

Yes/No

b) If No, state reason(s)

H. i) COMPLAINTS

Issuer	Total number of complaints	Number resolved	Number of complaints less than 30days	Number of complaints unresolved for more than 30days	Number referred to the Commission

ii) TYPE OF COMPLAINTS (NUMBER)

Issuer	Dividend	Shareholding	Account opening details	Others	Remarks

27.
a) Are all clients assets in your custody kept in fire-proof safes? Yes/No
b) If No, state reason(s)

28.
a) Are your back-ups kept in a safe place outside the office? Yes/No
b) If No, state reason(s)

29.
a) Does the Company have a Disaster Recovery/ Business continuity plan? Yes/No
b) If No, state reason(s)

Please note that these will be inspected during the on-site surveillance.

Declaration

I/We certify that the above information is true and accurate.

Date:

Name:

Signature of Registrar

Designation

Stamp

SCHEDULE 4

(i) REPORT FROM THE OUTGOING REGISTRAR **SECURITIES AND EXCHANGE COMMISSION REPORT FROM AN OUTGOING REGISTRAR**

N.B: This return shall be submitted within 14 days after migration in accordance with the Registrar Guidelines.

1. Name of Outgoing Registrar:

2. Name of Issuer under consideration:

3. Have the following documents been submitted to the Incoming Registrar? If No, please provide reasons.

   a. Electronic copies of the full register in an agreed format. [YES/ NO]

……………………………………………………………………………………………
……………………………………………………………………………

   b. Hard copy of the full register. [YES/ NO]

……………………………………………………………………………………………
……………………………………………………………………………

   c. Documents related to historical dividends. [YES/ NO]

……………………………………………………………………………………………
……………………………………………………………………………

   d. Any other document transferred?

……………………………………………………………………………………………
……………………………………………………………………………

4.Are there any outstanding obligations to the Issuer. [YES/ NO]

If yes, please provide details
……………………………………………………………………………………………
……………………………………………………………………………

5.Are there any unresolved issues with the issuer? [YES/ NO]

If yes, please provide details
……………………………………………………………………………………………
……………………………………………………………………………

6.Any other relevant information the SEC must know? [YES/ NO]

If yes, please provide details
……………………………………………………………………………………………
……………………………………………………………………………

Declaration

I/We certify that the above information is true and accurate.

Date:

Name:

Signature of authorised person Designation:

Official Stamp:

(ii) REPORT FROM THE INCOMING REGISTRAR **SECURITIES AND EXCHANGE COMMISSION REPORT FROM AN INCOMING REGISTRAR**

N.B: This return shall be submitted within 14 days after migration in accordance with the Registrar Guidelines.

1. Name of Incoming Registrar:

2. Name of Issuer under consideration:

3. Have the following documents been received from the Incoming Registrar? If No, please provide reasons.

a) Electronic copies of the full register in an agreed format. [YES/ NO]

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……………………………………………………………………

b) Hard copy of the full register. [YES/ NO]

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c) Documents related to historical dividends. [YES/ NO]

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……………………………………………………………………

d) Any other document transferred?

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…………………………………………………………………………………………

4.Are there any unresolved issues with the outgoing Registrar? [YES/ NO]

If yes, please provide details
……………………………………………………………………………………………………
…………………………………………………………………………………………

5.Any other relevant information the SEC must know? [YES/ NO]

If yes, please provide details
……………………………………………………………………………………………………
…………………………………………………………………………………………

Declaration

I/We certify that the above information is true and accurate.

Date:

Name:

Signature of authorised person Designation:

Official Stamp: