

**LATE FILING OF AUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31st DECEMBER, 2018**

Nigerian Aviation Handling Company Plc (the Company) hereby notifies its shareholders, stakeholders and the investing public that the Company, requested for an extension of time to file its Audited Financial Statements for the year ended 31st December, 2018 from The Nigerian Stock Exchange (The Exchange).

The Company being an operator in a specialized service field of handling aircrafts is affected by the directive on the adoption and implementation of IFRS 9 and 15, as well as to conduct impact assessment of IFRS 16 on the Audited Financial Statements.

The Company's Auditors advised that the implementation of the two standards and impact assessment of IFRS 16 would delay the completion of the audit process and would further cause a delay in the submission of the 2018 Audited Financial Statements.

The Exchange graciously granted the Company extension till 18th April, 2019. The work on the implementation of IFRS 9 and 15, and impact assessment of IFRS 16 has reached an advanced stage and the Company is optimistic of submitting the 2018 Audited Financial Statements within the extended period.

The Company regrets any inconvenience the delay in submission of the Audited Financial Statements may cause. This publication can also be found on the Company's website [www.nahcoaviance.com](http://www.nahcoaviance.com).

Bello A. Abdullahi  
Dikko & Mahmoud Solicitors  
COMPANY SECRETARY