

**MARKET CIRCULAR 40**

**To: Participating Institutions**  
**From: NASD OTC Securities Exchange**  
**Date: 24 March 2020**  
**Subject: EXTENSION OF FILING DEADLINES**

In the past week, reported cases of the novel corona virus have gradually grown across the country, which has disrupted businesses. At NASD, we understand that auditing procedures of companies are also being disrupted by the coronavirus outbreak.

Hence, NASD OTC Securities Exchange grants its Participating Institutions (PIs) the following extension period for filing of its returns:

S/N	Expected Filing	Due Date	Extension Period	New Due Date
1.	Audited Financial Statement for the year ended 31 December 2019	31 March 2020	60 days	30 May 2020
2.	Quarterly Filing for First Quarter 2020 (Internal Audit Report and Transaction Report)	April 30, 2020	30 days	30 May 2020

NASD accepts only electronic copies of the Audited Financial Statements and Quarterly Filings. Kindly, endeavour to specify the name of your Firm in the subject matter of the email before forwarding electronic copies to the following email addresses: [legalcompliance@nasdng.com](mailto:legalcompliance@nasdng.com), [oadeagbo@nasdng.com](mailto:oadeagbo@nasdng.com).

We shall continue to monitor events and coordinate with other governmental and regulatory bodies and communicate new developments accordingly.

Stay Safe.

For further guidance, please contact [legalcompliance@nasdng.com](mailto:legalcompliance@nasdng.com) or +2349024559686.

Warm regards,  
**NASD PLC**