



CUSTODIAN & ALLIED PLC

COMPLAINTS MANAGEMENT POLICY

Custodian and Allied Plc has issued this Policy made pursuant to the various laws relating to an Issuer of publicly traded securities in Nigeria.

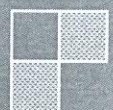




TABLE OF CONTENTS

1. BACKGROUND.....2

2. GUIDING PRINCIPLES FOR MANAGING COMPLAINT.....2

3. COMPLAINTS LODGMENT FORM.....4

4. COMPLAINTS REGISTER.....6

