

**PREMIUM PENSION RETIREMENT SAVINGS ACCOUNT (RSA) FUND I
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023**

The Administrator of Premium Pension Retirement Savings Account (RSA) Fund I presents the summary financial information of Premium Pension Retirement Savings Account (RSA) Fund I for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT			STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2,023	31 December 2,022		31 December 2,023	31 December 2,022
	N'000	N'000		N'000	N'000
Assets:			Income		
Cash and cash equivalents	53,099	128,060	Interest income	85,908	55,660
Financial assets at fair value through profit or loss	114,457	44,512	Dividend income	5,950	2,842
Financial assets carried at amortised cost	536,926	444,378	Other investment income	1,723	994
Total assets	704,482	616,950	Net (losses) gain from financial assets	49,223	1,388
			Impairment loss on financial assets at amortised cost	-8,824	-44
Liabilities				133,980	60,840
Other liabilities	1,442	1,425	Investment expenses		
Total liabilities	1,442	1,425	Fund management expenses	(16,315)	(10,475)
			Net investment income	117,665	50,365
Net assets available for benefits	703,040	615,525			
			Other operating expenses		
Net asset value per unit	N1.6384	N1.4042	Other operating expenses	-620	-635
			Changes in Net assets before membership activities	117,145	49,730
SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)			Membership activities:		
			Contributions		
			Members' Contributions	518090	238763
			Gross Benefit Withdrawals	(547,720)	(45,517)
			Total contributions less withdrawals	(29,630)	193,246
Approved by the Board of Directors on 6 February 2024					
			Net Membership Activities		
			Net increase in Net Assets during the period	87,515	242,976
			Net Assets available for benefits at beginning of year	615,525	372,549
			Net Assets available for benefits at end of year	703,040	615,525

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Retirement Savings Account (RSA) Fund I
Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:
 • the statement of net assets as at 31 December, 2023,
 • the statement of changes in net assets for the year then ended,
 are derived from the audited financial statements of Premium Pension Limited Retirement Savings Account (RSA) Fund I for the year ended December 31, 2023

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014

Summary Financial Information

The summary financial information do not contain all the disclosures required by the International Financial Reporting Standards, the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 8 March 2024

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

Signed:

 Elijah O. Oladunmoye, FCA
 FRC/2013/ICAN/00000019769
 For: KPMG Professional Services
 Chartered Accountants
 8 March 2024
 Lagos, Nigeria



Premium Pension Limited

Head Office: 4, Awgu Close, off Faskari Crescent, Area 3, Garki, Abuja. Tel: 09 - 461 5700
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Offices in all states of the Federation, including the Federal Capital Territory (FCT)
 E-mail: info@premiumpension.com
 Website: www.premiumpension.com

Directors: Gen. Bitrus Kwaji (rtd.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makarfi, Dr. Nernadi Esther Usman, Dr. Muhammadu Mansur Aliero, Ms. Bennedikter C. Molokwu (Independent).

PREMIUM PENSION RETIREMENT SAVINGS ACCOUNT (RSA) FUND II SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

The Administrator of Premium Pension Retirement Savings Account (RSA) Fund II presents the summary financial information of Premium Pension Retirement Savings Account (RSA) Fund II for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT			STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2023 N'000	31 December 2022 N'000		31 December 2023 N'000	31 December 2022 N'000
Assets:			Income		
Cash and cash equivalents	34,498,682	51,781,477	Interest income	47,998,409	38,573,408
Financial assets at fair value	67,635,977	38,159,910	Dividend income	4,582,232	3,642,502
Financial assets carried at amortised cost	361,268,289	303,901,118	Other income	84,293	357,187
Total assets	463,402,948	393,842,505	Net (loss)/ gains from financial assets	24,251,898	1,672,079
Liabilities			Impairment loss on financial assets at amortised cost	(9,108,601)	(238,587)
Deposits for accounting units	13,883,256	9,661,511	Investment expenses	67,808,231	44,006,589
Other liabilities	693,707	709,561	Fund management expenses	(7,430,733)	(6,423,383)
Total liabilities	14,576,963	10,371,072	Net investment income	60,377,498	37,583,206
Net assets available for benefits	448,825,985	383,471,433	Other operating expenses		
Net asset value per unit	N7.2845	N6.3069	Other operating expenses	(12,055)	(9,371)
			Changes in Net assets before membership activities	60,365,443	37,573,835
			Membership activities:		
			Contributions		
			Members' contributions	54,696,713	46,263,172
			Gross withdrawals	(49,707,604)	(42,499,926)
			Net membership activities	4,989,109	3,763,246
			Net increase in Net Assets during the year	65,354,552	41,337,081
			Net Assets available for benefits at beginning of year	383,471,433	342,134,352
			Net Assets available for benefits at end of year	448,825,985	383,471,433

SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)

Approved by the Board of Directors on 6 February 2024

Shehu Jamiu
FRC/2018/ICAN/0000018878
Chief Financial Officer of the Fund Administrator

Umar Sanda Mairami
FRC/2013/CIBN/0000002125
Managing Director/CEO of The Fund Administrator

Maj Gen Bitrus Kwaji (ret.) OON
FRC/2022/PRO/ANAN/004/0000023388
Chairman of the Fund Administrator

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Retirement Savings Account (RSA) Fund II
Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited Retirement Savings Account (RSA) Fund II for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014.

Summary Financial Information

The summary financial information do not contain all the disclosures required by the International Financial Reporting Standards, the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 8 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

Signed:
Elijah O. Oladunmoye, FCA
FRC/2013/ICAN/0000019769
For: KPMG Professional Services
Chartered Accountants
8 March 2024
Lagos, Nigeria



Premium Pension Limited

Head Office: 4, Awgu Close, off Faskari Crescent, Area 3, Garki, Abuja. Tel: 09 - 461 5700
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Website: www.premiumpension.com

Directors: Gen. Bitrus Kwaji (ret.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makari, Dr. Nemadi Esther Usman, Dr. Muhammadu Mansur Aliero, Ms. Benedekter C. Malokwu (Independent).

PREMIUM PENSION RETIREMENT SAVINGS ACCOUNT (RSA) FUND III SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

The Administrator of Premium Pension Retirement Savings Account (RSA) Fund III presents the summary financial information of Premium Pension Retirement Savings Account (RSA) Fund III for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT			STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2023 N'000	31 December 2022 N'000		31 December 2023 N'000	31 December 2022 N'000
Assets:			Income		
Cash and cash equivalents	15,788,326	29,728,562	Interest income	47,670,233	37,809,029
Other receivables	-	46,880	Other investment income	880,523	715,835
Financial assets at fair value through profit or loss	13,995,943	8,162,365	Net gains from financial assets at fair value through profit or loss	5,104,162	134,144
Financial assets carried at amortised cost	37,283,406	322,871,804	Impairment loss on financial assets at amortised cost	(9,016,840)	21,593
Total assets	402,637,675	360,809,611	Investment expenses		
Liabilities			Fund management expenses	(6,226,421)	(5,496,372)
Other liabilities	570,085	606,530	Net Investment Income	38,411,657	33,184,229
Total liabilities	570,085	606,530	Other operating expenses		
Net assets available for benefits	402,067,590	360,203,081	Other operating expenses	(57,574)	(8,600)
Net asset value per unit	₦1.7809	₦1.6119	Changes in Net assets before membership activities	38,354,083	33,175,629
SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)			Membership activities:		
Approved by the Board of Directors on 6 February 2024			Contributions		
Shehu Ibrahim Jamiu FRC/2018/ICAN/00000018878 Chief Financial Officer of the Fund Administrator			Member's Contributions	63,348,363	58,945,200
Umar Sanda Mairami FRC/2013/GIBN/0000002125 Managing Director/CEO of The Fund Administrator			Gross Withdrawals	(59,837,936)	(51,899,997)
Maj Gen Bitrus Kwaji (rtd) OON FRC/2022/PRO/ANAN/004/00000023388 Chairman of the Fund Administrator			Total contributions less withdrawals	3,510,427	7,045,203
			Net Membership Activities		
			Net increase in Net Assets during the period	41,864,510	40,220,833
			Net Assets available for benefits at beginning of year	360,203,080	319,982,248
			Net Assets available for benefits at end of year	402,067,590	360,203,080

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Retirement Savings Account (RSA) Fund III

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited Retirement Savings Account (RSA) Fund III for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014.

Summary Financial Information

The summary financial information do not contain all the disclosures required by the International Financial Reporting Standards, the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 8 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

Signed:
Elijah O. Oladunmoye, FCA
FRC/2013/ICAN/00000019769
For: KPMG Professional Services
Chartered Accountants
8 March 2024
Lagos, Nigeria



Premium Pension Limited

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Directors: Gen. Bitrus Kwaji (rtd.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makarfi, Dr. Nemadi Esther Usman, Dr. Muhammadu Mansur Aliero, Ms. Benediktler C. Molokwu (Independent).

**PREMIUM PENSION RETIREE FUND (FUND IV)
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023**

The Administrator of Premium Pension Retiree Fund (Fund IV) presents the summary financial information of Premium Pension Retiree Fund for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT			STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2023 N'000	31 December 2022 N'000		31 December 2023 N'000	31 December 2022 N'000
Assets:			Income		
Cash and cash equivalents	10,439,054	14,119,430	Interest income	14,405,247	12,123,173
Financial assets at fair value through profit or loss	1,432,580	918,527	Dividend income	92,094	78,499
Financial assets carried at amortised cost	107,757,086	96,071,491	Other losses	(555,038)	(749,463)
Total assets	119,628,720	111,109,448	Net (loss)/ gains from financial assets	557,476	(40,646)
			Impairment loss on financial assets at amortised cost	(2,718,106)	10,306
Liabilities			Investment expenses	11,781,673	11,421,869
Fees and commission payable	100,694	109,966	Investment management expenses	(1,119,739)	(912,611)
Other liabilities	15,788	14,389	Net investment income	10,661,934	10,509,258
Total liabilities	116,482	124,355	Other operating expenses	(9,138)	(7,718)
Net assets available for benefits	119,512,238	110,985,093	Changes in Net assets before membership activities	10,652,796	10,501,540
Net asset value per unit	N5.1507	N4.6933	Membership activities:		
SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)			Contributions		
Approved by the Board of Directors on 6 February 2024			Members' Contributions	38,355,000	37,570,655
			Gross Withdrawals	(40,430,650)	(35,430,245)
Shehu Ibrahim Jamiu FRC/2018/ICAN/00000018878 Chief Financial Officer of the Fund Administrator			Net membership activities	(2,125,650)	2,140,410
			Net increase in Net Assets during the year	8,527,146	12,641,950
Umar Sanda Mairami FRC/2013/CIBN/00000002125 Managing Director/CEO of The Fund Administrator			Net Assets available for benefits at beginning of year	110,985,092	98,343,143
			Net increase/ (decrease) in Contribution during the period	8,527,146	12,641,949
Maj Gen Bitrus Kwaji (rtd) OON Chairman of the Fund Administrator FRC/2022/PRO/ANAN/004/00000023388			Net Assets available for benefits at end of year	119,512,238	110,985,093

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Retiree Fund

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited Retiree Fund (Fund IV) for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014

Summary Financial Information

The summary financial information do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards), the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 08 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*

Signed:



Elijah D. Oladunmoye, FCA
FRC/2013/ICAN/00000019769
For: KPMG Professional Services
Chartered Accountants
08 March 2024
Lagos, Nigeria



Premium Pension Limited

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Website: www.premiumpension.com

Directors: Gen. Bitrus Kwaji (rtd.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijjani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makarfi, Dr. Nemadi Esther Usman, Dr. Muhammadu Mansur Aliero, Ms. Bennedikter C. Molokwu (Independent).

**PREMIUM PENSION MICRO-PENSION FUND (V)
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023**

The Administrator of Premium Pension Micro Pension Fund (V) presents the summary financial information of Premium Pension Micro Pension Fund (V) for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT				STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED					
	31 December		31 December			31 December		31 December	
	2023		2022			2023		2022	
	N'000		N'000			N'000		N'000	
Assets:					Income				
Cash and cash equivalents	22,602	14,384			Interest income	3,024	1,561		
Financial assets carried at amortised cost	11,671	5,771			Other Income	339	91		
Total assets	34,273	20,155			Impairment loss on financial assets at amortised cost	(18)	55		
						3,345	1,707		
Liabilities					Investment expenses				
Deposits for accounting units	254	254			Investment management expenses	(285)	(188)		
Fees and commission payable	30	27			Net investment income	3,060	1,519		
Other payables	65	228			Other operating expenses				
Total liabilities	349	509			Other operating expenses	(65)	(50)		
					Changes in Net assets before membership activities	2,995	1,469		
Net assets available for benefits	33,924	19,646			Membership activities:				
Net asset value per unit	₦1.3225	₦1.1707			Contributions				
					Members' Contributions	14,868	13,120		
					Gross benefit withdrawals	(3,583)	(6,593)		
					Net membership activities	11,284	6,527		
					Net Increase in Net Assets during the year	14,279	7,996		
					Net Assets available for benefits at beginning of year	19,646	11,650		
					Net Assets available for benefits at end of year	33,924	19,646		

SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)

Approved by the Board of Directors on 6 February 2024


Shehu Ibrahim Jamui
FRC/2018/ICAN/00000018878
Chief Financial Officer of the Fund Administrator


Umar Sanda Mairami
FRC/2013/CIBN/00000002125
Managing Director/CEO of The Fund Administrator


Maj Gen Bitrus Kwaji (rtd) OON
Chairman of the Fund Administrator
FRC/2022/PRO/ANAN/004/00000023388

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Micro-Pension Fund

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited Micro-Pension Fund (V) for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014

Summary Financial Information

The summary financial information do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards), the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

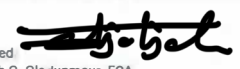
We expressed an unmodified audit opinion on the audited financial statements in our report dated 08 March 2024

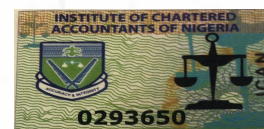
Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

Signed: 
Elijah O. Oladunmoye, FCA
FRC/2013/ICAN/00000019769
For: KPMG Professional Services
Chartered Accountants
8 March 2024
Lagos, Nigeria



Premium Pension Limited

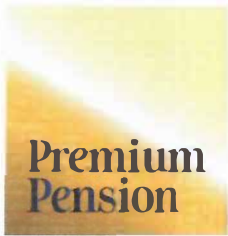
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Website: www.premiumpension.com

Directors: Gen. Bitrus Kwaji (rtd.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makarfi, Dr. Norradi Esther Usman, Dr. Muhammadu Mansur Aliero, Ms. Bernadikter C. Malokuwa (Independent).






PREMIUM PENSION FUND VI (ACTIVE)

SUMMARY FINANCIAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023

The Administrator of Premium Pension Fund VI (Active) presents the summary financial information of Premium Pension Fund VI (Active) for the period ended 31 December 2023. These summary financial information are derived from the full financial statements for the period ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT			STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2023 N'000	31 December 2022 N'000		31 December 2023 N'000	31 December 2022 N'000
Assets:			Income		
Cash and cash equivalents	1,478,647	1,198,485	Interest income	690,426	388,379
Financial assets carried at amortised cost	4,401,328	3,087,658	Dividend Income	3,234	948
Total assets	5,879,975	4,286,143	Net gains	13,027	(1,504)
			Other income	4,269	2,669
Liabilities			Impairment loss on financial assets at amortised cost	(103,951)	(4,420)
Fees and commission payable	9,028	8,266	Investment expenses	607,005	386,072
Other payables	269	220	Investment management expenses	(95,185)	(58,261)
Total liabilities	9,297	8,486	Net investment income	511,819	327,811
Net assets available for benefits	5,870,678	4,277,657	Other operating expenses	(1,641)	(221)
Net asset value per unit	N1.2494	N1.1339	Changes in Net assets before membership activities	510,178	327,590
SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)			Membership activities:		
Approved by the Board of Directors on 6 February 2024			Contributions		
 Shehu Ibrahim Jamiu FRC/2018/CAN/00000018878 Chief Financial Officer of the Fund Administrator			Members Contributions	2,212,636	2,443,667
 Umar Sanda Mairami FRC/2013/CIBN/00000002125 Managing Director/CEO of The Fund Administrator			Gross Withdrawals	(1,129,793)	(474,784)
 Maj Gen Bitrus Kwaji (rtd) OON Chairman of the Fund Administrator FRC/2022/PRO/ANAN/004/00000023388			Net membership activities	1,082,843	1,968,883
			Net increase in Net Assets during the year	1,593,021	2,296,473
			Net Assets available for benefits at beginning of year	4,277,657	1,981,184
			Net Assets available for benefits at end of year	5,870,678	4,277,657

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Fund VI Active

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited fund VI (Active) for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014

Summary Financial Information

The summary financial information do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards), the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 08 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*.

Signed: 

Elijah O. Oladunmoye, FCA
 FRC/2013/CAN/00000019769
 For: KPMG Professional Services
 Chartered Accountants
 08 March 2024
 Lagos, Nigeria



Premium Pension Limited

Head Office: 4, Awgu Close, off Faskari Crescent, Area 3, Garo, Abuja. Tel: 09 - 461 5700
 Lagos Office: 76, Awolowo Road, Ikoyi Lagos. +234 812 613 1333

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Website: www.premiumpension.com

Directors: Gen. Bitrus Kwaji (rtd.) OON (Chairman), Umar Sanda Mairami (Managing Director & CEO), Kabir Ahmed Tijjani (ED, Business Development North & Strategy), Sadi Abdu (ED, Operations & Services), Mrs. Kemi Oluwashina (ED Business Development South & Investment), Garba Bala Makarfi, Dr. Nemadi Esther Usman, Dr. Muhammadu Mansur Akeru, Ms. Benedicta G. Molokwu (Independent).

**PREMIUM PENSION FUND VI (RETIREE)
SUMMARY FINANCIAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2023**

The Administrator of Premium Pension Fund VI (Retiree) presents the summary financial information of Premium Pension Fund VI (Retiree) for the period ended 31 December 2023. These summary financial information are derived from the full financial statements for the period ended 31 December 2023 and are not the full financial statements of the Fund.

The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT		STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED		
	31 December 2023 N'000	31 December 2022 N'000	31 December 2023 N'000	31 December 2022 N'000
Assets:				
Cash and cash equivalents	574,300	424,395		
Financial assets carried at amortised cost	761,818	436,012		
Financial assets carried at fair value	6,689	-		
Total assets	1,342,807	860,407		
Liabilities				
Fees and commission payable	1,149	1,136		
Other payables	204	165		
Total liabilities	1,353	1,301		
Net assets available for benefits	1,341,454	859,106		
Net asset value per unit	N1.0685	N1.1378		
SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)				
Approved by the Board of Directors on 6 February 2024				
 Shehu Ibrahim Jamii FRC/2018/ICAN/00000018878 Chief Financial Officer of the Fund Administrator				
 Umar Sanda Mairami FRC/2013/CIBN/00000002125 Managing Director/CEO of The Fund Administrator				
 Mal Gen Bitrus Kwaji (rtd) OON Chairman of the Fund Administrator FRC/2022/PRO/ANAN/004/00000023388				
INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION				

To the Members of the Fund VI Retiree

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended,

are derived from the audited financial statements of Premium Pension Limited Fund VI (Retiree) for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014

Summary Financial Information

The summary financial information do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards), the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014, and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements

The Audited Financial Statements and Our Report Thereon


We expressed an unmodified audit opinion on the audited financial statements in our report dated 08 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*.

Signed:

 Eliiah O. Oladunmoye, FCA
 FRC/2013/ICAN/00000019769
 For: KPMG Professional Services
 Chartered Accountants
 08 March 2024
 Lagos, Nigeria



Premium Pension Limited

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**PREMIUM PENSION TRANSITIONAL CONTRIBUTIONS FUND
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023**


The Administrator of Premium Pension Transitional Contributions Fund (TCF) presents the summary financial information of Premium Pension Transitional Contributions Fund for the year ended 31 December 2023. These summary financial information are derived from the full financial statements for the year ended 31 December 2023 and are not the full financial statements of the Fund.

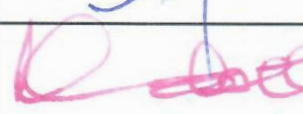
The Fund's Auditor issued an unmodified audit opinion on the full financial statements for the year ended 31 December 2023 from which these summary financial information were derived.

STATEMENT OF NET ASSETS AS AT		STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED			
	31 December 2023	31 December 2022			
	N'000	N'000	31 December 2023		
			31 December 2022		
			N'000		
			N'000		
Assets:			Income		
Cash and cash equivalents	1,799,788	2,298,864	Interest income	444,397	438,689
Financial assets carried at redemption value	2,292,620	1,422,634	Net loss from financial assets at fair value through profit or loss	11,881	12,361
Total assets	4,092,408	3,721,498	Impairment writeback/ (loss) on financial instrument at amortised cost	(6,729)	(358)
				449,549	450,692
Liabilities			Other operating expenses		
Other liabilities	35,436	34,326	Other operating expenses	(4,041)	(2,756)
Total liabilities	35,436	34,326	Changes in Net assets before membership activities	445,508	447,936
Net assets available for benefits	4,056,972	3,687,172			
Net asset value per unit	N3.0635	N2.7316	Membership activities:		
			Contributions		
			Members' contributions during the year	657	32,793
			Benefit withdrawal	(76,364)	(1,597,403)
			Net membership activities	(75,706)	(1,564,610)
			Net increase in Net Assets during the year	369,802	(1,116,674)
			Net assets available for benefits at beginning of year	3,687,172	4,803,846
			Net Assets available for benefits at end of year	4,056,974	3,687,172

SIGNED ON BEHALF OF THE FUND BY THE BOARD OF DIRECTORS OF THE PENSION FUND ADMINISTRATOR (PREMIUM PENSION LIMITED)

Approved by the Board of Directors on 6 February 2024


Shehu Ibrahim Jamiu
FRC/2018/ICAN/0000018878
Chief Financial Officer of the Fund Administrator


Umar Sanda Mairami
FRC/2013/CIBN/0000002125
Managing Director/CEO of The Fund Administrator


Maj Gen Bitrus Kwaji (rtd) OON
Chairman of the Fund Administrator
FRC/2022/PRO/ANAN/004/00000023388

INDEPENDENT AUDITOR'S REPORT ON THE SUMMARY FINANCIAL INFORMATION

To the Members of the Transitional Contributions Fund (TCF)

Report on the Summary Financial Information

Opinion

The summary financial information, which comprise:

- the statement of net assets as at 31 December, 2023,
- the statement of changes in net assets for the year then ended

are derived from the audited financial statements of Premium Pension Transitional Contributions Fund (TCF) for the year ended December 31, 2023.

In our opinion, the accompanying summary financial information are consistent, in all material respects, with the audited financial statements, in accordance with the Pension Reform Act, 2014.

Summary Financial Information

The summary financial information do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards), the Financial Reporting Council of Nigeria (Amendment) Act, 2023, the Pension Reform Act, 2014 and the National Pension Commission (PENCOM) guidelines and circulars. Reading the summary financial information and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effect of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon


We expressed an unmodified audit opinion on the audited financial statements in our report dated 08 March 2024.

Administrator's Responsibility for the Summary Financial Information

The Administrator is responsible for the preparation of the summary financial information in accordance with the Pension Reform Act, 2014

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial information are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*

Signed:

Elijah O. Oladunmoye, FCA
FRC/2013/ICAN/00000019769
For: KPMG Professional Services
Chartered Accountants
8 March 2024
Lagos, Nigeria



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