



**UDO UDOMA &
BELO-OSAGIE**

FIRM PROFILE

“...WIDELY ACCEPTED
AS THE CORPORATE
FIRM OF CHOICE IN
NIGERIA AND THE
GO-TO FIRM FOR A LARGE
PERCENTAGE
OF INTERNATIONAL
OUTFITS LOOKING FOR
LOCAL COUNSEL IN
THE COUNTRY”

The International Financial Law Review (IFLR 1000)



A Culture of Excellence

Founded in 1983, Udo Udoma & Belo-Osagie is a multi-specialisation full service corporate and commercial law firm with offices in Nigeria’s key commercial centres and an affiliate in Ghana. The firm’s corporate practice is supported by a dedicated litigation and alternative dispute resolution team and, also, by a company secretarial department, Alsec Nominees Limited, which provides a full range of company secretarial services.

We are privileged to work with diverse local and international clients to create and implement innovative practical solutions that facilitate business in Nigeria and beyond. When required, we are well-placed to work with a select network of leading African and international law firms with whom we enjoy established, non-exclusive relationships.

Our core philosophy is that legal advice should be of the highest possible standard, accessible, commercially oriented, and consistently sound on principle. As a firm, we have developed a reputation for advising on a wide range of transactions including those that are complex, unusual or new to the market

in which our clients operate, for generating innovative and practical legal solutions, and for effectively resolving disputes— within a relatively short space of time. We actively seek to refine our existing skills and to develop fresh ones. As such, we consistently acquire new expertise across our practice areas, which enables us to respond quickly and effectively to the evolution and rapid changes of the economies and markets in which we and our clients operate. This approach enables us to set charges that reflect our knowledge and experience, rather than learning costs.

Our goal is to remain the preferred firm for facilitating corporate and commercial transactions and resolving disputes in the rapidly changing world of Nigerian and African business.

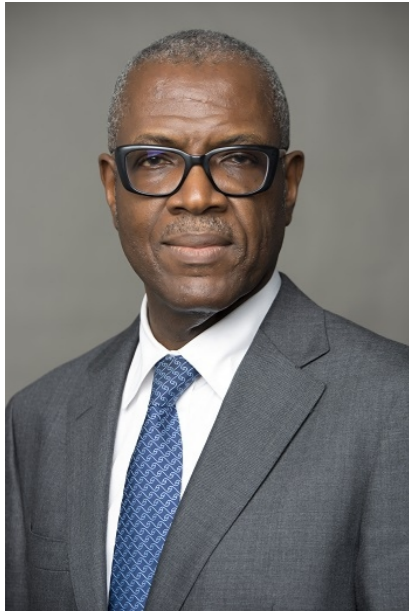
“...LEGAL ADVICE SHOULD BE OF THE HIGHEST POSSIBLE STANDARD, ACCESSIBLE, COMMERCIALY-ORIENTED AND CONSISTENTLY SOUND ON PRINCIPLE...”

Specialisations

AVIATION
BANKING AND FINANCE
BUSINESS ESTABLISHMENT AND CORPORATE IMMIGRATION
CAPITAL MARKETS
COMPANY SECRETARIAL
COMPETITION
COMPLIANCE AND INVESTIGATIONS
CORPORATE ADVISORY
DISPUTE RESOLUTION
EMPLOYMENT
FINTECH
INTELLECTUAL PROPERTY
MEDIA AND ENTERTAINMENT
MERGERS, ACQUISITIONS AND RESTRUCTURING
MINING
OIL AND GAS
POWER, INFRASTRUCTURE AND PROJECTS
PRIVATE EQUITY
REAL ESTATE
TAX
TELECOMMUNICATIONS, MEDIA AND TECHNOLOGY

“ ...RECURRENTLY HIGH INDEPENDENT PEER AND CLIENT RANKINGS ACROSS SEVERAL PRACTICE AREA SPECIALISATIONS...”

PARTNERS



DAN AGBOR
Senior Partner

- Banking and Finance
- Capital Markets
- Compliance and Investigations
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Oil and Gas
- Private Equity
- Tax



ANIEKAN UKPANA
Managing Partner

- Banking and Finance
- Capital Markets
- Intellectual Property
- Power, Infrastructure and Projects
- Real Estate



JUMOIKE LAMBO
Partner

- Aviation
- Business Establishment Corporate Immigration
- Company Secretarial
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Employment
- Telecommunications, Media and Technology

PARTNERS

UZOMA AZIKIWE, SAN
Partner

- Aviation
- Employment
- Dispute Resolution



FOLAKE ELIAS-ADEBOWALE
Partner

- Compliance and Investigations
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Oil and Gas
- Private Equity



YINKA EDU
Partner

- Banking and Finance
- Capital Markets
- Compliance and Investigations
- Competition
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Fintech
- Pro Bono



PARTNERS



NICHOLAS OKAFOR
Partner

- Banking and Finance
- Capital Markets
- Power, Infrastructure and Projects



OZOFU OGIEMUDIA
Partner

- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Employment
- Private Equity
- Pro Bono



LOLADE OSOSAMI
Partner

- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Compliance and Investigations
- Mining
- Oil and Gas
- Tax

PARTNERS



MENAJAKPOVI
Partner

- Dispute Resolution
- Intellectual Property
- Media and Entertainment
- Telecommunications, Media and Technology



FESTUS ONYIA
Partner

- Dispute Resolution
- Employment



ADEOLA SUNMOLA
Partner

- Banking and Finance
- Compliance and Investigations
- Power, Infrastructure and Projects
- Real Estate

PARTNERS



JOSEPH EIMUNJEZE
Partner

- Banking and Finance
- Capital Markets
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Fintech
- Private Equity
- Tax



ONYINYE OKAFOR
Partner

- Banking and Finance
- Capital Markets
- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Fintech
- Power, Infrastructure and Projects



OLUKAYODE DADA
Partner

- Compliance and Investigations
- Dispute Resolution
- Intellectual Property

“... ONE OF THE HIGHEST RATIOS OF
INTERNATIONALLY RECOGNISED
PARTNERS, PER FIRM, IN THE
NIGERIAN LEGAL MARKET...”

Of Counsel



SENATOR UDOMA UDO UDOMA
Of Counsel

- Corporate Advisory including Mergers, Acquisitions and Restructuring
- Oil and Gas



DR. MYMA BELO-OSAGIE
Of Counsel

- Corporate Advisory (Foreign Investment)
- Mergers and Acquisition
- Power, Infrastructure and Projects
- Telecommunications, Media and Technology

CONSULTANTS

OLUGBENGA OJO

- Dispute Resolution



ANIOLA DUROSINMI-ETTI

- Corporate Advisory including Mergers, Acquisitions and Restructuring



SALLY UDOMA

- Dispute Resolution
- Oil and Gas



AVIATION

TEAM PARTNERS NOTED FOR BRINGING
 “...CLEAR SIGHTEDNESS TO COMPLEX
 ISSUES...” AND FOR “...VERSATILE
 THINKING...”

The firm's Aviation practice is known for providing creative, solution-focused and clear-cut advice and representation to local and international airlines, operators, regulators and key players in the aviation sector on commercial transactions and in aviation litigation and claims.

Our clients include local and international airlines, aircraft and helicopter operators, and leasing companies and financiers. We offer expert advice on the acquisitions of aircraft, helicopters and equipment, leasing, financing and security arrangements, registration and de-registration of aircraft, engine swaps, related-issues and representations of airlines and aircraft operators in relation to litigation and claims, regulatory and administrative law issues. Our aviation team also routinely advises on regulatory compliance, liability and commercial matters.

The Aviation team's many successes include representing Milestone Aviation, Bristow Helicopters, CIT Finance LLC, LCIH Hobart Seven Limited, Wells Fargo and other clients on the registration, de-registration, acquisition, leases - both wet and dry -, of aircraft and the registration of security interests in aircraft. Our successes in aviation disputes include representing Virgin Atlantic Airways in a labour dispute at the National Industrial Court and advised as well as represented

Virgin Atlantic Airways at a hearing by a Select Committee of the House of Representatives on Aviation and Labour. The team also defended South African Airways in a claim arising from cargo and passenger liability; represented Air Atlanta in claims against a Nigerian Airline for recovery of over US\$9 million debt arising from aircraft wet lease agreements, and defended McDonnell Douglas Corporation in a suit for negligence and claims for compensation arising from an air accident in Saudi Arabia.

On panels and committees' representations, we successfully defended British Airways in an Appeal Panel set up by the Nigerian Civil Aviation Authority regarding the sanctions imposed on British Airways for alleged collusion, unfair, deceptive and/or unfair methods of competition by British Airways and Virgin Atlantic Airways.

To further establish our firm as an industry leader in the aviation sector, we are strategically increasing our focus on emerging issues on airlines alliances and joint ventures, competition and antitrust law, as well as representing clients on committees involved in the formulation of legislative policies for the aviation industry.

Key Contacts

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BANKING AND FINANCE

“...ESTEEMED PRACTICE THAT IS PARTICULARLY NOTED FOR ITS STRENGTH IN ACQUISITION FINANCE, SECURED AND UNSECURED FACILITIES AND SYNDICATED LOANS...”

“...HIGHLY REPUTED GROUP WITH WIDE-RANGING EXPERTISE IN THE FINANCIAL SECTOR. CONSISTENTLY ENGAGED IN HIGH-VALUE MATTERS...”

Chambers Global Guide

The firm's Banking and Finance practice is a key area of specialisation for which it has consistently earned some of its highest commendations from independent ranking publications, including Chambers Global, IFLR 1000, Legal 500 and Who's Who legal. The team is particularly noted for its strength in acquisition finance, secured and unsecured facilities, syndicated loans, and project finance.

The team developed its initial international financing experience when it advised on various issues arising out of the re-financing of Nigeria's international commercial debt in the 1980s. It has also advised on issues arising out of the re-financing of debt owed by various Nigerian commercial banks to international creditors. Further, we have a wealth of experience in preparing and reviewing financing documentation and vetting foreign law-governed contracts to evaluate their efficacy and validity under Nigerian law, or

within the context of Nigerian laws and regulations.

Our Banking and Finance clients range from local and international banks, development finance institutions and other financial institutions, to arrangers, facility agents, borrowers and sponsors. We offer expert advice on incorporation, establishment, setting up representative offices, regulatory capital, foreign exchange and other general regulatory compliance issues, including Central Bank of Nigeria regulations and the operations of financial institutions in the sector.

Our Banking and Finance team also routinely advises on corporate and commercial lending, project and structured finance transactions, syndicated financing, asset-based lending, debt capital markets, real estate financing, and hotel financing. Additionally, we handle Islamic banking and finance, global depository receipts, and leasing. We have structured transactions relating to debt restructuring, debt-to-equity conversions, swaps, other derivative transactions and other forms of acquisition finance.

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BUSINESS ESTABLISHMENT AND CORPORATE IMMIGRATION

“...THE FIRM HAS CONSOLIDATED A REPUTATION
FOR 'FIRST-CLASS' CORPORATE AND
COMMERCIAL WORK, ABLE TO ADAPT AND
EXCEL IN A COMPETITIVE LEGAL
MARKETPLACE WHICH IS RAPIDLY EXPANDING.”

Who's Who Legal

Our Business Establishment and Corporate Immigration practice services a range of local and foreign investors, particularly with regard to the legal and regulatory requirements related to establishing and doing business in Nigeria. The team assists with incorporation, registration and the procurement of authorisations required to establish and operate client businesses in Nigeria. We also advise on the most tax-efficient investment structures for operating in Nigeria, the protection of intellectual property, and environmental compliance.

We procure operational and regulatory permits relevant to transactions in Nigeria, acting as liaison between clients and regulators such as the Department for Petroleum Resources, the Central Bank of Nigeria, the Nigerian Communications Commission, the Nigerian Electricity Regulatory Commission, the National Agency for Food and Drug Administration and Control, the National Office for Technology Acquisition and Promotion, the Federal Ministry of Labour and Productivity, the Federal Ministry for the Interior and the Nigerian Investment Promotions Commission.

Additionally, we work closely with federal and state environmental protection authorities and other parastatals on behalf of our clients.

The Corporate Immigration team works with the business establishment, company secretarial and employment teams to advise clients on regulatory compliance specific to immigration. The team assists with procuring operational and regulatory permits relevant to businesses with expatriate employees (and their families) in Nigeria, liaising between clients and regulators such as the Nigeria Immigration Service and the Federal Ministry of Interior.

The services provided by the Corporate Immigration team include assisting with obtaining expatriate quota positions, subject to regularisation (str) visas, work permits, combined expatriate residence permit and alien's cards, renewals for expatriate quota positions, and visa extensions.

Key Contacts

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CAPITAL MARKETS

TEAM PARTNERS

“...ACKNOWLEDGED FOR STRENGTH
IN CAPITAL MARKETS...”

“...PROFESSIONALISM KNOWLEDGE
AND IN-DEPTH INSIGHT...”

Chambers Global Guide

“...VERY EFFICIENT AND KNOWLEDGEABLE
IN CORPORATE FINANCE...”

IFLR 1000

Our Capital Markets team services clients including issuers (sovereign, sub- sovereign and corporates), financial and other advisors, underwriters, custodians, and trustees, which operate across a wide spectrum of sectors, including financial services, real estate, oil and gas (upstream and downstream), manufacturing, and fast-moving consumer goods.

The Capital Markets team advises on local debt and equity capital market transactions, securities offerings, derivatives transactions, the establishment and listing of investment funds such as mutual funds and real estate investment trusts (REITs), and transactional and regulatory mandates. The team also advises and assists on bond issuances in the local and international capital markets by Nigerian corporates, various Nigerian State Governments and the Federal Government of Nigeria and was involved in Nigeria's first Eurobond transaction. Furthermore, it facilitates Islamic finance transactions.

The Capital Markets team is also actively involved in regulatory advocacy and in ongoing legislative and regulatory reviews

of key laws and regulations governing Nigeria's capital markets. The team's engagement ensures continuing familiarity with the workings and practical concerns driving the market and its regulators, which helps to build and strengthen relationships with regulators and to facilitate the informed, compliant and efficient completion of highly complex transactions in alignment with client objectives.

The firm's Founding Partner (now Of Counsel), Senator Udoma, served as chairman of the board of the Securities and Exchange Commission (SEC) between 2008 and 2012. Other members of the Capital markets team have served and continue to serve in a range of capacities on various advisory committees set up by the SEC and other key regulators, including the Nigerian Capital Markets Association.

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COMPANY SECRETARIAL SERVICES

“... EXCELLENT SUPPORT,
LIBERALLY AT OUR BECK AND CALL...”

IFLR1000

The firm's Company Secretarial Services are undertaken through Alsec Nominees Limited (Alsec).

Alsec is a limited liability company that was registered at the Corporate Affairs Commission (“CAC”) in 1987. Alsec advises on matters relating to business establishment in Nigeria and undertakes the incorporation of companies at the CAC. Alsec also assists new companies with foreign equity participation in their capital structure by obtaining statutorily-required foreign investment approvals, including registration with the Nigerian Investment Promotion Commission and obtaining business permits.

Alsec provides a full range of company secretarial services to over 180 public and private companies operating within the various sectors of the Nigerian economy. Sectors include financial services, oil and gas, health management, engineering services, real estate and property development, printing, power and energy, telecommunication, manufacturing, hospitality, confectionery, food and beverage, inspection services, capital markets, information technology and logistics.

Alsec actively participates in corporate advisory work, including conducting due

diligence investigations (confirmation and compliance) in transactions undertaken by the firm. The Alsec team has acquired vast experience over the years in the area of corporate governance, which is of immense benefit to the firm in supporting its mergers and acquisitions transactions as well as its corporate restructuring practice.

The services provided by Alsec include the following:

- Preparing and circulating notices of company/ board meetings, minutes and resolutions in relation thereto;
- Attending company/ board meetings and preparing minutes;
- Maintaining statutory registers, minute books and corporate seals;
- Filing annual returns and any other returns required to record changes in directors and the allotment of shares;
- Attesting to and executing company documents on behalf of the company as may be required by the board, or by law; Advising on compliance by the company with applicable rules and regulations.

Key Contacts

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COMPETITION

“... HIGHLY PROFESSIONAL AND KNOWLEDGEABLE. THEY DESCRIBE COMPLEX LEGAL ISSUES IN A SIMPLE WAY, ENSURING THEIR CLIENTS ARE CARRIED THROUGH.

Legal 500

Key Contacts

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Our competition team expertly navigates the rapidly evolving Nigerian competition landscape to achieve our clients' goals in addressing all aspects of competition risk. Clients around the world regularly request advice from our competition specialists. The firm's competition practice is known for providing clear advice which makes it possible for our clients to structure complex cross-border and local transactions that comply with the Nigerian competition law regime.

The competition team advises on various aspects of competition law including:

- merger control,
- anti-competitive agreements,
- abuse of a dominant position,
- price fixing,
- dawn raids and
- cartel conduct.

We are in frequent direct contact with the Federal Competition and Consumer Protection Commission (FCCPC), Nigeria's apex competition regulator. We also assist our clients to obtain approvals (including negative clearance) of the FCCPC and routinely engage in anti-trust and pre-merger consultations. We also advise on sector-specific competition issues such as the requirement to obtain multiple clearances depending on the target industry; and act as liaison

between international and foreign clients and regulators such as the Department of Petroleum Resources, the Central Bank of Nigeria, the Nigerian Communications Commission, the Securities and Exchange Commission, the Nigerian Civil Aviation Authority, the National Pension Commission, and the National Insurance Commission.

We advise on the competition, monopoly and regulatory aspects of mergers, acquisitions, joint ventures and corporate restructurings. Where there is a risk of violation, we have the capacity to provide advice on leniency regimes, remedies and mitigating factors applicable to penalties.

The competition team provides advice to a wide range of clients operating within various sectors of the Nigerian economy including financial services, oil and gas (upstream and downstream), health management, engineering services, real estate and property development, power and energy, food and beverage, capital markets, insurance, pensions, aviation, manufacturing, fast-moving consumer goods, health and fitness, data services, telecommunications, training services and security services.

Our clients include a wide range of local and international market leaders.

COMPLIANCE AND INVESTIGATIONS

“... THEY HAVE STREAMLINED THEIR PROCESSES
SO YOU GET QUALITY WORK REGARDLESS OF
THE PARTNER YOU WORK WITH...”

Chambers Global Guide

Our Compliance and Investigations practice is strategically positioned to advise and support clients with ethical issues, legal, procedural, governance and reputational aspects of compliance, and complex investigations in Nigeria.

Our Compliance and Investigations team has a wealth of experience engaging with key regulators, which strengthens our capacity to provide up-to-date, informed, practical and commercially relevant legal advice. The team offers valuable support to clients in strategising and structuring arrangements, enabling it to resolve issues without compromising profitability and viability.

The Compliance and Investigations team routinely advises and assists diverse businesses, firms, global financial institutions, international organisations and their respective boards, management and employees with the following services:

- identifying and mitigating risk

exposure;

- achieving adherence to business ethics;
- conducting internal audits and investigations to review and evaluate misconduct as well as recommended remedial action;
- recommending strategies for complying with relevant statutes in US Foreign Corrupt Practices Act and the United Kingdom Bribery Act;
- handling incidences of alleged collusion, money laundering, fraud, and sexual offences; and
- tackling general corporate governance and leadership assessments.

Where required, the Compliance and Investigations team works with multidisciplinary local and international teams to conduct internal and regulator-driven investigations. The team also represents and defends the interests of multinationals and their employees in public inquiries and before law enforcement agencies, including the Economic and Financial Crimes Commission (EFCC), the National Drug Law Enforcement Agency (NDLEA), the Independent Corrupt Practices Commission (ICPC) and the Nigerian Police.

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CORPORATE ADVISORY

INCLUDING MERGERS, ACQUISITIONS
AND RESTRUCTURING

“...HIGHLY REGARDED FOR ITS IMPRESSIVE
BENCH STRENGTH AND ALSO NOTED FOR
ITS CROSS BORDER CAPABILITIES...”

Chambers Global Guide

“...HIGH QUALITY, RESPONSIVE AND
CONSCIOUS OF DEADLINES...”

IFLR 1000

At the heart of Udo Udoma & Belo-Osagie's areas of specialisation is its market-leading Corporate Advisory Practice. The team advises on mergers, acquisitions, investments, corporate restructuring, general, corporate and commercial matters. The firm's oldest and largest practice group, it continues to earn some of our most notable and recurring peer and client commendations, as evinced by international rankings and accolades over three decades.

The team has extensive domestic and cross-border transactional experience advising corporates, conglomerates, investors, joint venture partners, shareholders, boards of directors, financial institutions, regulators, and a host of other local, regional and international clients. The sectors that these clients operate in include oil and gas, banking, finance, telecommunications, fast-moving consumer goods,

food, beverage, packaging, brewery, manufacturing health, logistics, insurance, infrastructure, retail, power and agriculture, among many others.

The team routinely advises on mergers, de-mergers, acquisitions, domestic and foreign investments, restructuring, commercial contracts, joint ventures and strategic alliances, equity and asset disposals, employment, foreign investment, due diligence and risk management, governance, including anti-trust, competition, business ethics and anti-corruption issues, and insolvency, among other matters.

Members of the team have been involved in advising the office of the Senate President on the legal and regulatory reforms required to enhance the business environment in Nigeria, including the review of the Nigerian Companies and Allied Matters Act.

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DISPUTE RESOLUTION

“... THEY ARE VERY KNOWLEDGEABLE AND
RESPONSIVE, AND THEY HAVE A BIG TEAM,
WHICH IS GREAT...”

Chambers Global Guide

The firm's Dispute Resolution Practice provides a full complement of services to clients across all our practice areas and is known for its expertise in corporate and commercial disputes. The team advises and represents clients on array of high-profile contract disputes and enforcement action before various courts, arbitration, mediation and other tribunals. The Dispute Resolution practice team represents clients from a wide range of industries, with expertise in the energy, aviation, construction, entertainment, media, financial services and professional services sectors.

The team members are not only qualified barristers and solicitors, but also arbitrators, mediators and conciliators with practical experience in a range of corporate and commercial matters. They routinely support and advise our international law firm peers on Nigerian law matters and have been called upon to act as expert witnesses in the Courts of the United Kingdom and United States of America. The team also represents, as counsel, various national and multinational corporate organisations in

disputes relating to coastal trade (cabotage), oil and gas, mining, dredging, construction, aviation and maritime arbitrations, telecommunication disputes, tax disputes and Intellectual property infringements.

Our Dispute Resolution team also routinely support and advise our international law firm peers on Nigerian law matters, in addition to which we regularly evaluate the litigation portfolios of target companies involved in financings, investments, mergers and acquisitions handled by the firm's corporate team, and routinely carry out comprehensive legal audits and risk assessments of the litigation portfolios of designated companies.

Our Clients include market leading international companies such as Pfizer, HSBC, General Electric, Statoil, Barclays Bank and Virgin Atlantic Airways. Such is our expertise in matters of Nigerian law that we have been called as expert witnesses in the UK and United States courts.

Key Contacts

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EMPLOYMENT

“...EXCELLENT UNDERSTANDING AND
EXPERIENCE OF LABOUR LAW DISPUTES...”

Who's Who Legal

Our Employment practice is one of our firm's core competencies. Our services in this practice area include generating employment and end-of-employment documentation; advising on employees' onboarding requirements, negotiating and settling employment-related contractual and trade disputes, and advising on employee-related matters in the context of bankruptcies, liquidations, mergers, acquisitions, divestments and corporate restructuring.

In addition, our Employment practice advises on the establishment, operation and management of employee benefit schemes, including gratuity schemes and employee share option schemes. Our work in this area includes drafting the trust deeds and rules of the schemes and advising on the composition and powers of the benefits management team. The Employment team also provides regular and ongoing training and seminars on employee matters

and key developments to our clients.

The team has, in conjunction with our Corporate Immigration practice team, advised various local and multinational clients on the requirements for employing foreign nationals in Nigeria and on the terms and conditions of the contracts of such foreign nationals. The team also routinely collaborates with our Disputes team in providing practical advice for negotiating and settling disputes between our clients and its employees and trade unions.

In recognition of the expertise of the firm's employment practice, our firm was appointed as the Employment Law Alliance member firm for Nigeria. The Employment Law Alliance is the world's largest and most prestigious network of labour and employment lawyers with over 3000 lawyers in more than 100 countries, all 50 states in the United States of America and every Canadian province.

Key Contacts

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FINTECH

“...THE FIRM IS IMMERSSED IN THE INDUSTRY,
EXHIBITING...DEEP EXPERTISE IN THE
MARKET. THEY ARE VALUED PARTNERS TO
COMPANIES OPERATING MULTINATIONALLY...
DUE TO THEIR STRONG RELATIONSHIPS
WITH INTERNATIONAL FIRMS...”

CHAMBERS, FINTECH GUIDE 2019

Our FinTech practice enjoys the benefits of our corporate dynamism, rich banking background, wide-ranging private equity experience and exciting telecommunications, media and technology practice. Our investment advisory service in this space dates as far back as 2007, when we advised a leading private equity house in its investment in one of the pioneering payment processors in Nigeria.

The FinTech team at our firm is conversant with the various innovations and regulations in the ever-evolving financial services sector, and actively provides advice to clients in this space. Our team advises on crowdfunding projects, mobile lending services, payments transfer solutions, financial products with mobile or web-based applications, data privacy and data processing by FinTech entities, regulation of payments platforms and non-conventional payments systems, licensing of money transfer operators, cryptocurrencies, Initial Coin Offerings, and so on.

In the cryptocurrency space, we

advise various local and foreign institutions on the regulatory framework for cryptocurrencies, as well as on the use of bitcoins, Litecoin, onecoin and other forms of virtual currencies. On the licensing front, we advise and assist clients in obtaining licences from regulators such as the Central bank of Nigeria, Money Lenders Registry and the Nigerian Communications Commission. We have also advised investors, including leading private equity houses on the acquisition of interest in FinTech companies, leveraging our extensive knowledge of the private equity sector on these deals. Our clients include international and local banks, payment companies, card networks, private equity houses, mobile lenders, technology companies, and crowdfunding platforms.

The Firm is ranked as a Tier 1 firm and our partners are similarly highly ranked in the 2018 Chambers and Partners Fintech Guide. The Firm is also a member of the FinTech Association of Nigeria and has representations on the SEC Fintech Roadmap Committee of the Nigerian Capital Market.

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INTELLECTUAL PROPERTY

“...AN OUTSTANDING FIRM WITH
A FANTASTIC REPUTATION...”

IFLR1000

The firm has a robust Intellectual Property practice group, with years of experience gained from providing a full complement of services to clients across various sectors. The group is result-oriented and regularly advises on registration of trademarks, patents, and designs, as well as providing copyright advisory in order to maximise the commercial benefits of our clients' IP rights.

With a clientele that cuts across business owners, entrepreneurs, large corporations, foundations, Intellectual Property rights aggregators, trust companies, research companies, pharmaceutical companies, and media and entertainment companies, the Intellectual Property team is adept at identifying and advising on the IP aspects of corporate and commercial transactions such as mergers and acquisitions, syndication, licensing, and private equity transactions.

The Intellectual Property team is reputed for its record in the enforcement of IP rights in Nigeria, as it is currently involved in some of the most significant and delicate IP rights cases in courts. The team has advised on a multi-million-dollar patent

infringement case involving the two largest switching companies in Nigeria over the patent utilised in deploying ATMs across the country. The team is also representing one of Nigeria's foremost actors in an action to enforce his image rights against a large pan-African online media company, just as the team is defending a foremost brewery in a multi-million-dollar copyright infringement case. The group also recently successfully defended one of Nigeria's foremost mobile phone operators in a multi-million-dollar copyright infringement claim.

As a member firm of the Intellectual Property Law Association of Nigeria, the firm is heavily involved in the efforts to modernise and update Nigeria's Intellectual Property legislation to reflect global trends and best practices. We are also members of the International Trademark Association and the Pharmaceutical Trade Group PTMG.

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MINING & METALS

“...AN IMPRESSIVE RANGE OF EXPERTISE....”

Who's Who Legal

The Nigerian mining sector is one of the emerging markets in the western region of the Sub-Sahara. Our mining team's experience dates back to 1996 when we advised on the development of a gold mine in Iperindo-Ijesha, Osun State situated in the south western region of Nigeria. The project, which was the first of many, has evolved into a flagship project with an indicative reserve of approximately 4million metric tonnes of high-grade gold.

We currently represent a company listed on the Australian Stock Exchange (ASX:KFE) with significant interest in an iron ore concession in Nigeria. Located in Kogi State of Nigeria, our client is a holder of seventeen exploration licenses and the operator of the Agbaja Cast Steel project which has an indicative mineral reserve of approximately 466million tonnes. With the help of our team our client has successfully concluded the exploratory stages of the Agbaja project and is set to commence the development stage. Our team consists of experts who are able to navigate the evolving regulatory and legal framework that govern the Nigerian mining industry,

bringing to bear our expertise in power, finance, tax and policy advocacy. Members of our firm were part of a committee of legal experts established by the Federal Government of Nigeria to review the National Policy on Solid Minerals Development.

In addition to providing advisory support to our clients in this sector, as thought leaders in the sector we contribute to resources such as the Mining in Africa Legal Database, an online product, designed to help investors, financiers and developers evaluate African mining projects.

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OIL AND GAS

“...UDO UDOMA AND BELO-OSAGIE IS VERY STRONG IN ... OIL AND GAS...”

IFLR 1000

TEAM PARTNERS AND CONSULTANTS ARE “...FANTASTIC ON COMPLEX REGULATORY MATTERS...”

“...VAST EXPERIENCE...”

“...INCREDIBLY BRIGHT AND ASTUTE...”

Who's Who Legal

The Oil and Gas team at Udo Udoma & Belo-Osagie developed its initial experience by acting as legal advisers in the negotiations leading to the formation of Nigeria LNG Limited, which operated the Nigeria liquefied natural gas project under the government of the former President of Nigeria, Shehu Shagari. Subsequently, our founder, Senator Udoma Udo Udoma, served as a member of the LNG Working Committee, providing legal support and reviewing and advising on the legal issues encountered in raising financing for the LNG project. Since then, the team has represented various multinational and Nigerian oil firms in negotiating oil and gas investment transactions.

The team advises on matters such as the regulatory framework for oil and gas in Nigeria; the processes and procedures for

obtaining authorisations from the Department of Petroleum Resources, the Nigeria Content Development and Monitoring Board, and the Nigerian Export Processing Zones; licensing procedures under the bidding rounds; joint ventures, investments, technical service and management relationships with local companies; the tax regime applicable to oil and gas transactions in Nigeria; foreign investment in companies operating within the Marginal Oil Fields Programme; and the negotiation, drafting and resolution of disputes under petroleum industry contracts.

In addition, the team engages in regulatory advocacy work and assists strategic investors in the emerging natural gas and energy sectors with structuring their investments and formalising their arrangements with local partners.

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POWER, INFRASTRUCTURE AND PROJECTS

“...THE TEAM IS VERY PRECISE. THEY ARE ALWAYS A FEW STEPS AHEAD BECAUSE THEY UNDERSTAND THE TERRAIN BETTER AND GUIDED US THROUGH A LOT OF SHARP CONCERNS...”

- Chambers Global Guide

“...UDO UDOMA & BELO-OSAGIE PROVIDES COMMERCIAL ADVICE, IN THE SENSE THAT THEY ARE ALWAYS MINDFUL OF THE FACT THAT WE ARE A BUSINESS SEEKING ECONOMIC RESULTS...”

- Chambers Global Guide

POWER

Our Power team has an impressive range of expertise gained from years of providing bespoke legal advice across the Nigerian power sector value chain. Our extensive knowledge of the industry and strong contacts at various levels enables us to provide commercially relevant advice, making us the go-to team for projects and investments in the power sector.

We have advised on various aspects of the overhaul and privatisation of the Nigerian power sector, and regularly advise our clients on matters such as the regulatory framework for the development, design, financing, ownership and construction of power projects in Nigeria; the processes and procedures for obtaining licences and authorisations from the Nigerian Electricity Regulatory Commission; and the viability of certain proposed power financing arrangements under Nigerian law. The team also advises on the negotiation and drafting of industry contracts like Power Purchase Agreements, Put and Call Option Agreements, Engineering, Procurement and Construction Contracts, Gas Supply and Transportation Agreements, Long Term Service Agreements, and Operation and Maintenance Contracts.

We advised the defunct National Electric Power Authority (NEPA) in connection with re-negotiating its power purchase agreement with Enron, and subsequently represented NEPA in its negotiations with prospective independent power producers. The team worked with NEPA for a period of four years and, in the course of that time, advised in connection with a power purchase agreement with Agip and Shell. Since then, the team has advised on numerous independent power projects such as the construction and financing of Aba IPP, the Azura Edo Gas-Fired Power Plant in Edo State and the Oma Power 500 MW Independent Gas Power Project in Abia State. We also continue to provide support to the National Electricity Regulatory Commission in the drafting of its regulations.

The team provides advice and dispute resolution representation to multinational and indigenous companies in connection with their day-to-day operations, projects and transactions. We also routinely advise local and multinational pioneers and would-be sector participants in connection with their various investments in the power sector, including generation, distribution, and gas and pipeline projects. Furthermore, we advise corporates offering captive power generation and other power projects in connection with their projects in Nigeria.

POWER, INFRASTRUCTURE AND PROJECTS

CONTINUED

“...SUBJECT MATTER EXPERTISE BOTH
INDUSTRY AND COUNTRY SPECIFIC. DEEP
BENCH OF PARTNERS AND ASSOCIATES.
WELL-CONNECTED AND DRIVING POLICY...”

- IFLR 1000

INFRASTRUCTURE AND PROJECTS

Our Projects and Project Finance team has built a reputation as one of the best in the industry due to our unique experience and capability which evolves from regularly working on some of the most important, innovative and complex projects in Nigeria. Our project finance experience covers the broad spectrum of structuring, documenting and negotiating national, international and multi-national projects, including projects facilitated by public-private partnerships. We have advised and continue to advise clients with respect to the development and financing of projects in diverse sectors such as:

- Infrastructure, including gas pipelines and effluent treatment plants;
- Transportation, including airports, seaports, roads and railways;
- Power and energy, including solar power generation and distribution and mining;
- Manufacturing;
- Oil and gas; and
- Telecommunications;

We have also advised on structures and devices such as limited recourse project financings, off-shore escrow accounts and dedicated accounts, risk mitigation techniques in project financing and revenue streams from

product sales. In addition, the team has advised on the effects of the negative pledge and other restrictive covenants that arise from existing Nigerian sovereign obligations. Recent assignments have included advising a wholly-owned subsidiary of an international oil and gas company in connection with a foreign currency denominated facility for refinancing existing debt, constructing a gas processing facility, and the development and construction of various pipeline projects in Nigeria.

The team has earned its reputation by providing expert advice to local and international banks, as well as project developers, in relation to credit enhancements like the World Bank Partial Risk Guarantee programme for gas and power in Nigeria. We have been consistently ranked as one of the top-tier law firms in power, infrastructure, oil and gas projects and project finance by the International Financial Law Review and the Chambers Global Guide and have been recognised and commended for our regulatory practice and ability to interface with public entities.

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PRIVATE EQUITY

“...UDO UDOMA & BELO-OSAGIE HAS A STELLAR REPUTATION FOR PRIVATE EQUITY...”

The Lawyer’s Africa Elite Private Equity Report

“...THE QUALITY OF WORK FROM UDO UDOMA HAS ALWAYS BEEN FIRST CLASS. THE PARTNERS ARE EXTREMELY COMPETENT AND CUSTOMER SERVICE IS GREAT.”

- IFLR 1000

The firm’s Private Equity team has developed significant expertise in private equity fund structuring and investment transactions, dating back to our work with some of the domestic and foreign pioneers in this sector in Nigeria during the 1990s. The members of the team bring a range of experience from their commercial, financing, tax, corporate advisory and restructuring practice areas to bear in their work for private equity clients.

In addition to providing full transactional support, the team advises on issues including the formation and establishment of funds; the development of tax-efficient investment structures; the tax liability of funds under Nigerian law; the corporate, regulatory and licensing issues relevant to funds investing and operating in Nigeria or dealing with Nigerians; the representation of investors in the purchase and sales of portfolio assets; and the provision of representation and support in dispute resolution involving the interests of fund managers in

Nigeria.

Our clients include top-tier global, regional and local private equity funds and fund managers, institutional investors, financial organisations, international development institutions, banks, SMS fund managers, consortia of all of the above, and companies seeking private equity or venture capital.

The firm is an inaugural member of the Private Equity and Venture Capital Association of Nigeria (PEVCA) and is represented on the legal and regulatory councils of the Emerging Markets Private Equity Association (EMPEA) and the African Venture Capital Association (AVCA). The team has also written extensively on regulatory issues, investments, and the regulation of private equity for publications such as the IFLR, the Asset Management Law Review and the Emerging Markets Private Equity Association (EMPEA) newsletter, among others.

Key Contacts

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PRO BONO: UUBO IN THE COMMUNITY

“...GREAT REGULATORY PRACTICE...
VERY STRONG ON PUBLIC SECTOR
WORK AND AT INTERFACING WITH
PUBLIC ENTITIES...”

Chambers Global Guide

At Udo Udoma & Belo-Osagie, we believe that it is important to play a role in strengthening our community. To this end, we advise and support various non-governmental organisations (NGOs), charities, projects and development-oriented individuals whose activities have a positive social impact.

We are proud to have partnered with several such organisations, including Trust Law; the Thomson Reuters Foundation's global pro bono legal programme; Sidley Austin, under the Sidley Emerging Enterprises Pro Bono Program; and Advocates for International Development (A4ID), a global charity that works in partnership with the world's leading law firms to provide free access to legal advice for NGOs.

Through these partnerships, our firm has had the opportunity to provide quality legal services which assist organisations and social enterprises in achieving their social mission, for free. We are constantly taking on new projects, so we welcome opportunities where our services can be of maximum benefit and create meaningful social impact. NGOs and social enterprises that have benefitted from our pro bono practice include:

- The Montpelier Foundation
- Netri Private Foundation
- Kickstart International
- Malala Fund

Key Contacts

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Ozofu Ogiemudia
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- Creative Media Centre for Development
- West Africa Civil Society Institute
- Private Agencies Collaborating Together
- ActionAid Nigeria
- Malaria Consortium
- Zonta
- Debate Mate
- The Open Contracting Partnership
- South African AIDS Trust Program
- Africa Management Initiative
- Generation Enterprise
- European Venture Philanthropy Association
- African Renewable Energy Distributor
- 28 Too Many
- Child Lifeline (Association for the care of children and young persons in need)

Our long tradition of community service provides benefits and learning opportunities for our clients and for us. Initiatives supported by the firm and its members include:

- The Growing Businesses Foundation
- The African Leadership Foundation
- The African Wildlife Foundation
- Child Lifeline
- The Children's Developmental Center (CDC)
- Bloom Cancer Care & Support Centre
- The Special Olympics
- The Nigerian Society for the Blind
- The Christian Missionary Fund
- The Art and Business Foundation, Lagos
- The African Leadership Academy

REAL ESTATE

“... ALWAYS COMMERCIALY MINDED AND
UNDERSTAND THE NEED TO GET THINGS
ABSOLUTELY RIGHT...”

Chambers Global Guide

Since the firm's establishment over 34 years ago, the real estate team has grown from providing standard drafting and negotiation support to advising its clients on real estate financing transactions, project finance, mortgage schemes and other property acquisition transactions.

This team has advised local and international clients in connection with land acquisition, foreign investment approvals, and the financing and construction of several real estate projects in Nigeria. Many of these projects required the firm to advise on the regulatory framework for development of the properties, procurement of the relevant approvals,

establishment of the project companies as well as undertaking extensive due diligence to determine the ownership of the relevant properties.

Some of our experience in the hospitality sector includes advising promoters, developers and investors in connection with the construction and development of the Jabi Lake Mall in the FCT, which is the largest mall in Nigeria. The team is also involved in the refinancing, expansion, acquisition and development of existing projects including the Palms Mall, the Ikeja City Mall, Ikoyi Hotels (now Southern Sun, Ikoyi) and various other proposed projects.

Key Contacts

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TAX

“...ATTENTION TO DETAIL...”

Chambers Global Guide

Our Tax team comprises corporate tax and international tax experts as well as a disputes resolution team.

With a strong focus on adding value to transactions related to our areas of specialisation, our tax team advises on diverse tax issues from the inception of a business through to its operational stages, from both a domestic and an international perspective.

We offer our local and foreign clients practical and robust tax advisory, structuring and planning services that are consistent with current international tax developments. We help clients identify potential risks and seek to proffer practical solutions, within the purview of applicable Nigerian laws, to mitigate them. The team has advised and continues to advise clients on a wide range of areas,

including corporate structuring, foreign direct and portfolio investments, mergers and acquisitions, banking and finance, tax-efficient compensation packages, joint venture arrangements, the establishment of employee benefit schemes, energy, mining, oil and gas, project finance deals, and private equity fund establishment and investments. Our dispute resolution team has successfully negotiated settlements and provided litigation support to complement our corporate advisory services in this area of specialisation.

The team relies on its extensive knowledge of financial, commercial and tax laws, complemented by its cordial professional relationship with the various tax authorities and industry players, to deliver practicable advice and robust services to our clients.

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TELECOMMUNICATIONS, MEDIA AND TECHNOLOGY

“...INSIGHTFUL AND INTUITIVE COUNSEL...”

Who's Who Legal

Udo Udoma & Belo-Osagie has a robust Telecommunications, Media and Technology (TMT) practice that has evolved with the liberalisation of the rapidly-expanding telecommunications sector. Our TMT partners played a strategic role in the technical team charged by the Federal Government of Nigeria with reviewing the new communications policy of 2001 and drafting the legislation that now governs the Telecommunications sector in the country.

The TMT team advises on regulatory and compliance issues, operational requirements and divestments, anti-trust and competition issues, outsourcing projects, cybersecurity and data protection, privacy issues, e-payment systems, and e-commerce. The TMT team has advised bidders involved in licensing auctions, and has provided services to several telecommunications operations, media investors, broadcast companies, TMT sector

equipment and service suppliers, social network operations, telephone and electronics manufacturers, and music publishers. The team, where necessary, works with the financing, M & A and other commercial teams of the firm to structure transactions tailored for the Nigerian market.

Members of the TMT team have written extensively on telecommunications and media law and regulations. Some of the publications to which they have contributed include “Getting the Deal Through”, the International Comparative Legal Guide to Telecoms, Media and Internet Laws and Regulations, the International Law Office’s Telecommunications Newsletter and Lexology. Members of the team also collaborate with the Nigerian Communications Commission (NCC), the telecommunications sector regulator, to provide training to Nigerian court judges to update them on developments in the sector.

Key Contacts

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Accolades

“The best law firm in Nigeria.”
- EMEA Finance

“Best value for money law firm in Nigeria by a mile. You get world-class work done, on time...The quality of work from Udo Udoma has always been first class. The partners are extremely competent and customer service is great.”
- IFLR 1000

“Absolutely top tier.”
- Who’s Who Legal

“Udo Udoma & Belo-Osagie is without doubt an all-round top tier firm...”
- IFLR1000

“Udo Udoma & Belo-Osagie has the best financial sector knowledge of any of the firms” in Nigeria “with excellent partners and very good juniors.”
- Legal 500

“Commentators give the team high marks for responsiveness and availability, and appreciate the lawyers’ communication skills and commercial understanding.”
- Chambers Global

“They were very knowledgeable and responsive, and they have a big team, which is great.”
- Chambers Global

“They give common-sense advice - they are lawyers but they also advise on the business side.”
- Chambers Global

“An “impressive range of expertise.”
- Who’s Who Legal

“They understand the local environment very well and are plugged into the market. Quality first draft of agreements. Very responsive.”
- IFLR1000

“They have streamlined their processes so you get quality work regardless of the partner you work with.”
- Chambers Global

“They are always commercially minded and understand the need to get things absolutely right - I’m very impressed.”
- Chambers Global

“A very strong performance that highlights the firm’s phenomenal strength in depth.”
- Who’s Who Legal

“Knows the Nigeria oil and gas industry extremely well.”
- IFLR1000

“...subject matter expertise both industry and country specific. Deep bench of partners and associates. Well-connected and driving policy.”
- IFLR 1000

“The firm has consolidated a reputation for “first-class” corporate and commercial work across its oces, showing that Udo Udoma & Belo-Osagie is able to adapt and excel in a competitive legal marketplace which is rapidly expanding.”
- Who’s Who Legal

“They stand out to us: they have the expertise.”
- Chambers Global

“They’re level-headed, and they build relationships - they are able to pass that on to the associates too.”
- Chambers Global

“Attention to detail.”
- Chambers Global

“Higher level than others.”
- IFLR1000

“An outstanding firm with a fantastic reputation.”
- IFLR1000

“Great regulatory practice... Udo Udoma is very strong on public sector work and at interfacing with public entities.”
- IFLR1000

“Excellent support, literally at our beck and call.”
IFLR1000

Accolades

“They have very good lawyers.”

- IFLR1000

“Highly reputed group with wide-ranging expertise in the financial sector. Consistently engaged in high-value matters on behalf of domestic and international financial institutions and banks...”

- Chambers Global

“A member of Nigeria’s ‘magic triangle’, Udo Udoma & Belo-Osagie is among the most established and regarded firms in the jurisdiction.”

- IFLR1000

“Udo Udoma & Belo-Osagie enjoys a stellar reputation for its private equity work.”

- The Lawyer’s “Africa Elite” Private Equity Report

“They are efficient, thorough and super hard-working. They also have a depth of resources.”

- Chambers Global

“... They are very attuned to the current laws, rules, and regulations as well as forecasting out potential changes that may be arising or coming. They are extremely quick to revert on issues and questions even responding at odd hours or on weekends.”

- IFLR1000

“...widely accepted as the corporate firm of choice in Nigeria, and the go-to firm for a large percentage of international outfits looking for local counsel in the country...”

- IFLR1000

“Great regulatory practice... Udo Udoma is very strong on public sector work and at interfacing with public entities.”

- IFLR1000

“Excellent support, literally at our beck and call.”

- IFLR1000



Leading Firm





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