

Filed on behalf of Applicant
Statement No. 4
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Statement dated: 5 December 2019

Case No: CL-2018-000182

**IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
COMMERCIAL COURT (QBD)**

**IN THE MATTER OF AN ARBITRATION CLAIM
AND IN THE MATTER OF APPLICATIONS UNDER S.66, 67 and 68 OF THE
ARBITRATION ACT**

BETWEEN:

PROCESS & INDUSTRIAL DEVELOPMENTS LIMITED

Claimant/Respondent

- and -

THE FEDERAL REPUBLIC OF NIGERIA

Defendant/Applicant

**FOURTH WITNESS STATEMENT OF THE
HONOURABLE ABUBAKAR MALAMI**

I, **ABUBAKAR MALAMI, SAN** of **FEDERAL MINISTRY OF JUSTICE, PLOT 71B,
SHEHU SHAGARI WAY, MAITAMA, ABUJA FCT, NIGERIA** WILL STATE as
follows:

A. INTRODUCTION

1. I am the Honourable Attorney General of the Federation and Minister of Justice of Nigeria. This is my fourth witness statement filed in these proceedings following statements made on 18, 20 and 25 November 2019.
2. I make this witness statement in support of the Applicant's applications (the **Applications**) to:
 - 2.1 raise an additional ground upon which the Federal Republic of Nigeria (the **FRN** or the **Applicant**) wishes to resist the Respondent's existing application to enforce an arbitral award under section 66 of the Arbitration Act 1966;
 - 2.2 without prejudice to the position that England is not the seat of the arbitration, challenge an arbitral award pursuant to section 68(2)(g) of the Arbitration Act 1996 (the "**1996 Act**"), on the ground of serious irregularity affecting the proceedings or the award, namely the award having been obtained by fraud and/or the way in which it was procured being contrary to public policy;
 - 2.3 without prejudice to the position that England is not the seat of the arbitration, challenge an arbitral award pursuant to section 67 of the 1996 Act, on the ground that the arbitration clause was null and void because the contract, and the clause itself, were procured by fraud and/or bribery;
 - 2.4 seek an extension of time to enable the challenges pursuant to sections 67 and 68(2)(g) to be brought, seek permission to serve out of the jurisdiction or for alternative service in respect of those challenges, and seek the Court's permission to adduce new evidence after the deadlines set by Bryan J in the existing section 66 proceedings; and
 - 2.5 amend the FRN's grounds of appeal and adduce fresh evidence before the Court of Appeal in respect of the Respondent's existing section 66 application.
3. I am authorised by the Applicant to make this witness statement on its behalf. I make this statement on the basis of my own knowledge of the events I describe or on the

basis of documents and information provided to me, in which case the source is stated and the facts and matters are true to the best of my knowledge and belief.

4. I exhibit to this witness statement marked AM4 a bundle of true copy documents, to which I make reference in this witness statement. I shall refer to these documents throughout this witness statement in the format of **[AM4/page number(s)]**.
5. I acknowledge that these Applications are brought outside the time limits:
 - 5.1 for bringing an appeal as set out in Part 52 of the Civil Procedure Rules;
 - 5.2 for challenging enforcement of an award pursuant to Part 62 of the Civil Procedure Rules; and
 - 5.3 for challenging an award under sections 67 and 68 of the 1996 Act, as set out in section 70(3) of the 1996 Act.
6. As I shall explain in this statement, the reason that the Applications have been brought outside these time limits is that concrete evidence of fraud and corruption affecting the award has very recently come to the FRN's attention, as detailed in section E below.
7. The Applications concern arbitral awards dated 3 July 2014, 17 July 2015 and 31 January 2017 made against the FRN in arbitration proceedings brought by Process and Industrial Developments Limited (**P&ID** or the Respondent). I set out below in section 0 the brief background to and history of those arbitration proceedings.
8. The Applications are made without prejudice to the FRN's continuing position that the seat of the arbitration between P&ID and the FRN was Nigeria, and/or that the Nigerian Courts are courts of primary jurisdiction for the purposes of the New York Convention. I refer to this further at section H below.
9. In order to assist the Court, I have structured this witness statement as follows:

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A. BACKGROUND TO THE PROCEEDINGS

10. Whilst the factual background to the proceedings was well rehearsed before this Court in the Respondent's application earlier this year before Mr Justice Butcher pursuant to s. 66 of the 1996 Act, for an Order that P&ID had leave to enforce the 31 January 2017 arbitration award (the **Final Award**), the FRN has made recent discoveries which have significantly changed its understanding of the facts as further detailed below.

11. In brief summary:

11.1 The Application concerns a contract which is, on its face, deeply suspicious and a number of arbitral awards against the FRN which are, for that reason, surprising.

11.2 As I explain in section B below, corruption is endemic in Nigeria. The current administration has, however, made it a priority to tackle fraud and corruption

by government officials. Recent investigations into the contract that is the subject of these proceedings (the **GSPA**) and related arbitral awards are part of that initiative.

- 11.3 The Nigerian authorities have been investigating the circumstances of the GSPA and the awards since around August 2018. At a hearing before Mr Justice Butcher in September 2019, the FRN notified the judge that it had suspicions of fraud and corruption and that investigations were ongoing, but indicated that it was not at that stage in a position to take steps in this jurisdiction pursuant to those investigations. Recent discoveries have tipped those suspicions into concrete indications that the contract and arbitration were procured by fraud. Without waiving privilege, the FRN considers that it is now in a position to make serious allegations of fraud against P&ID. I stress, however, that the EFCC's investigations are ongoing and fast-moving. It is possible that further evidence of fraud will emerge. The FRN will, of course, keep the Court updated in this regard.
- 11.4 The evidence uncovered to date shows that a number of government employees who were directly involved in the appointment of P&ID as a contractor, and the conclusion of the GSPA, received fraudulent payments. As I shall explain below, there is good reason to believe that Ministers at the highest level were involved in a corrupt scheme to steal money from Nigeria by entering into the contract which is the subject of these proceedings and failing properly to defend the subsequent arbitral proceedings.
- 11.5 P&ID and its Nigerian subsidiary have also recently been convicted in Nigeria of a number of serious offences, including tax evasion and money laundering, as I describe below.
- 11.6 The size of the award is truly exceptional, representing a massive proportion of Nigeria's annual public expenditure. It would be grossly unfair for the award to be enforced in circumstances where there are grounds to believe that it arises out of a corrupt scheme, and that some of the proceeds will be diverted back to corrupt Nigerian officials.
- 11.7 The length of time that it took the FRN to make these recent discoveries must be seen in the context of the difficulties of unravelling fraud and corruption by senior officials who were in charge not only of negotiating and

signing the contract in question but also of conducting the subsequent arbitration. These difficulties were exacerbated by the deaths of several key actors and suspects (including Dr. Rilwanu Lukman and Messrs Quinn and Hitchcock), as well as the need to carry out early-stage profiling processes to trace international payments through opaque offshore companies to particular individuals. It is not clear that the fraud could have been detected at an earlier stage. As I explain below, until mid-2018 the FRN's efforts were focused on, firstly, defending the quantum stage of the arbitration by demonstrating that P&ID had suffered no loss and, subsequently, seeking to settle the arbitration with P&ID at a price that the FRN was able to afford (I do not waive privilege over these settlement discussions with P&ID). Moreover, it is only since the corrupt individuals departed or died, and since the institution of a new approach to fraud and corruption, that has it become possible to put in place a process of investigation which can start to uncover what truly was going on. That process has led to revelations of suspicious activity which has, in turn, led to further investigations and criminal and civil actions. They resulted in yet further information being revealed. To build the picture of the fraud which I am able to set out here has required a coordinated approach and painstaking effort across different arms of the Nigerian state.

11.8 As an example of the timing issues: it was only in October of this year that bank statements of Ms Grace Taiga were produced. She is a government employee who the evidence strongly suggests was involved in covering up the fact of the GSPA. The statements show she received cash transfers which can only be explained as bribes. Similarly, bank statements for another government employee involved in the fraud were obtained only in November.

12. The Final Award was made in arbitration proceedings relating to a dispute between P&ID and the Ministry of Petroleum Resources of the FRN arising out of a Gas Supply and Processing Agreement for Accelerated Gas Development (the **GSPA**) dated 11 January 2010 [**AM4/I-20**], which was entered into between P&ID and the FRN acting through the Ministry of Petroleum Resources (**MPR**). The awards made by the Tribunal during the course of the arbitral proceedings are as follows:

- 12.1 A partial final award concerning the Tribunal's jurisdiction dated 3 July 2014 **[AM4/21-36]**;
 - 12.2 A partial final award concerning liability dated 17 July 2015 **[AM4/37-62]**;
 - 12.3 A Final Award on quantum dated 31 January 2017 **[AM4/63-105]**.
13. As I explain below, the Tribunal's award is exceptionally large. The FRN was ordered to pay US\$6.6 billion. Together with interest, the amount said to be outstanding is over US\$9.66 billion. This amounts to almost five times Nigeria's 2019 education budget and more than eight times its 2019 national health budget. Moreover, the Award is based on a contract which is, on its face, suspect, as I explain below.
14. The procedural history of these proceedings to date is summarised at paragraphs 5 - 34 of the judgment of Mr Justice Butcher dated 26 September 2019 ([2019] EWHC 2451 (Comm)) **[AM4/106-115]**.
15. In summary:
- 15.1 On 10 February 2016, Mr Justice Philips refused to extend time for the FRN's application to set aside the Tribunal's partial award on liability under s.68 of the 1996 Act, based on grounds of internal inconsistency and inadequate consideration of the FRN's submissions.
 - 15.2 On 20 April 2016, the Nigerian High Court made an Order, upon the application of the FRN, restraining the parties from participating in the arbitral proceedings.
 - 15.3 On 26 April 2016, the Tribunal published its Procedural Order No.12 finding that the seat of the arbitration was England, not Nigeria.
 - 15.4 On 24 May 2016, the Nigerian High Court made an Order setting aside the Tribunal's awards on jurisdiction and liability.
 - 15.5 On 16 March 2018, P&ID applied for leave to enforce the Final Award in England under s.66 of the 1996 Act.
 - 15.6 On the same date, P&ID commenced a petition to enforce the Final Award in the US District Court (Washington DC). These enforcement proceedings are currently stayed pending an appeal on the FRN's sovereign immunity.

- 15.7 On 26 September 2019, Mr Justice Butcher made an Order allowing P&ID to enforce the Final Award in the same manner as a judgment. However, he granted the FRN permission to appeal on issues concerning the seat of the Tribunal and the public policy against enforcing awards of excessive amounts. The appeal is pending before the Court of Appeal.
16. Since these events, evidence has very recently come to light that the GSPA was a sham agreement procured by fraud. Based on these discoveries, the FRN believes that:
- 16.1 the GSPA was a sham from the outset, and P&ID would never have been able to perform it;
- 16.2 Dr. Rilwanu Lukman, the then Minister of Petroleum Resources, must have been involved in the sham given that he, with the connivance of Grace Taiga, which I describe below, wrongfully withheld the contract from the usual channels of Government scrutiny required by law (see paragraphs 34 and 46 below).
- 16.3 At least two government employees involved in the negotiation of the GSPA received bribes from companies associated with P&ID, while another close associate of Dr. Lukman has admitted to agreeing a deal to receive a 3% commission on profits from the project in return for “facilitating meetings” with Government officials (section E below).
- 16.4 Michael Quinn, the Chairman of P&ID, gave false evidence to the tribunal about the ability and readiness of P&ID to perform the GSPA (paragraphs 55 and 89 - 91 below).
- 16.5 P&ID (and its Nigerian subsidiary) were operating ‘under the radar’ in Nigeria, without obtaining the necessary licences and registering with the required authorities (paragraphs 66 and 87 below).
- 16.6 A number of large, unexplained payments were made into and out of the bank account of P&ID’s subsidiary, P&ID (Nigeria). Investigations into the sources and destinations of these payments are ongoing.
17. These arguments have not previously been raised in any of the proceedings mentioned in paragraph 15 above, save that, as noted at paragraph 15 of his judgment,

Mr Justice Butcher was notified of the FRN's continuing investigations into fraud and conspiracy.

18. Investigations by the FRN are ongoing as to whether any current or ex-government employees or officials stand to gain from, or take a cut of, the arbitration award. However, based on the recent discoveries that I describe below, the FRN has serious concerns that any recoveries made under the Final Award will be paid, in whole or in part, to Nigerian government ex-officers or employees, or their associates (including, as I explain below, an individual named Mr Kuchazi), involved in the corrupt scheme.
19. The FRN now makes applications based on these recent discoveries under sections 67 and 68 of the 1996 Act, to adduce new evidence and grounds in the existing section 66 proceedings, and to add a new ground of appeal and adduce fresh evidence before the Court of Appeal. Without waiving privilege, the FRN has pursued these applications in parallel to protect its own position and to leave the Court's options open for managing the various sets of proceedings as expeditiously and fairly as possible.

B. RECENT HISTORY OF CORRUPTION IN NIGERIA

20. Nigeria has a long history of endemic corruption under previous regimes, including under various leaders in the 1980s and 1990s, and under President Olusegun Obasanjo from May 1999 to May 2007 during which a number of bribery scandals arose. President Umaru Yar'Adua succeeded President Obasanjo. However, as I further explain at paragraph 32 below, he passed away in May 2010 following a long illness. He was succeeded by the then Vice President, Goodluck Jonathan. In March 2011, Goodluck Jonathan won the presidential elections to continue in office.
21. The Petroleum Minister who signed the GSPA, Dr. Lukman, remained in office until 17 March 2010. Thereafter, he was replaced by Diezani Alison-Madueke (6 April 2010 – 28 May 2015) and Muhammadu Buhari (11 November 2015 – present).¹ As I have

¹ Whilst the role was not subsumed within the office of the President, the President is vested with all the executive powers of the Federation under section 5(1)(a) of the 1999 Constitution of the FRN (as amended) [AM4/116-119] and he may choose to exercise these executive powers either directly, through the Vice-President or through Ministers of the Government of the Federation or other officers of the public service of the Federation. Furthermore, under section 147(1) of the 1999 Constitution of the FRN (as amended), the President also has the prerogative of establishing offices of Ministers of the Government of the Federation as he may determine. In the same vein, the President by virtue of section 148(1) of the 1999 Constitution of the FRN (as amended), may in his discretion, assign to the Vice-President, or any Minister of the Government of the Federation, responsibility for any business of the

mentioned and as I describe in detail below, Dr Lukman must have been involved in the fraud. As to his successor, Ms Alison-Madueke, investigations are ongoing as to whether she was aware of the sham relating to the GSPA. I note she signed at least two memoranda of understanding with P&ID. The FRN is conducting investigations into allegations that she stood to benefit from a settlement with P&ID. I have seen a without prejudice letter addressed for her attention dated 6 May 2015 which evidences that she was at least aware of the ongoing arbitration proceedings and communications relating to a possible settlement. This was at a time that those arbitration proceedings were being conducted in an unusual manner and in a way that I believe made it more likely that awards would be made in favour of P&ID, so making it possible (via an award) for money to be transferred from the FRN to corrupt individuals.

22. In March 2015, the current President of Nigeria, Muhammadu Buhari, won the presidential election, becoming the first opposition candidate to do so in Nigeria's history. In February 2019, he re-secured his place as President of Nigeria after presidential elections held following a last minute delay of one week.
23. Until the arrival of President Buhari in 2015, a continuing feature of corruption in Nigeria was the involvement of Government officials at the very highest level. The OPL 245 case before the English High Court provides a good example of this:
 - 23.1 The Attorney General of Nigeria made representations to Mr Justice David Steel in the English Commercial Court that the Nigerian government approved the release from an English freezing injunction of a balance of US\$1 billion in a depositary account held with JP Morgan.
 - 23.2 Following that release, those sums were paid to Malabu, a company controlled by the former Minister of Petroleum, Chief Daniel Etete, and, furthermore, in a substantial part found their way to, and personally benefitted, the Attorney General at the time who had made the representations to the English Court and President Goodluck Jonathan. The most senior people in the Nigerian government were therefore involved in the fraud, and willing to mislead the English Court, to effect it.

Government of the Federation, including the administration of any department of government. Therefore, the President is constitutionally empowered to administer the MPR directly or assign the responsibility to a Minister of his choice.

23.3 That release of funds and JP Morgan's involvement are now the subject of a claim by the FRN against JP Morgan in the English Commercial Court, in which the FRN claims that the bank was in breach of its Quincecare duty to the FRN.

24. In contrast to the previous regime under Goodluck Jonathan, President Buhari has made fighting corruption a top priority in both his first and second terms, and has not shied away from bringing many in the previous regime to justice. The following lists some of the key accomplishments and high-profile cases:

24.1 The Nigerian Economic and Financial Crimes Commission ("EFCC") recorded a total of 603 convictions from 2015 to 29 May 2018, which is roughly double the rate of convictions secured by the EFCC under President Goodluck Jonathan [AM4/120-121]. The EFCC is a statutory body set up by the EFCC Establishment Act and vested with power to conduct investigations into whether any person, corporate body or organisation has committed an offence under the Act or other laws of Nigeria relating to economic and financial matters.

24.2 The EFCC successfully convicted Senior Advocate of Nigeria Joseph Nwobike in May 2018 for perverting the course of justice. Mr Nwobike was convicted of offering the sum of N750,000 (approx. £1,600) and N300,000 (approx. £645) to various Federal High Court judges (Mohammed Yunusa and Hyeladzira Nganjiwa). Although Mr Nwobike claimed that one of these sums was intended to help the judge's sick mother, he was convicted nonetheless. Corruption charges were also brought against Justice Yunusa and Justice Nganjiwa [AM4/122-126].

24.3 The EFCC successfully convicted Jolly Nyame, the former Governor of Taraba State, on charges of receiving gratification, obtaining public funds without due consideration, and criminal breach of trust, involving the diversion of N1.64 billion (approx. £3.5 million) all of which occurred during his tenure from 1999 to 2007 [AM4/127-129].

24.4 The OPL 245 case involved large-scale corruption and fraud at the highest levels of Nigerian government. In addition to the English proceedings mentioned above, the EFCC has brought charges against the former Nigerian officials and the major oil companies involved in the OPL 245 deal. This

includes Former Justice Minister Mohammed Adoke who has been charged by the EFCC with corruption and money laundering for receiving funds as payment for the negotiations he allegedly brokered between Shell, Eni and Malabu for OPL 245; as well as Former Minister of Petroleum Dan Etete who has been charged by the EFCC with corruption for his role in fraudulently awarding the license to his own company in the first place as well as his involvement with Malabu. Both Shell and Eni have been charged by the EFCC over the payments they made which they allegedly knew would flow to Malabu. In 2017, Italian prosecutors in Milan also brought charges against executives from Shell and Eni on international corruption charges, and their prosecution is ongoing **[AM4/130-132]**.

- 24.5 The EFCC has charged Ms Alison-Madueke with engaging in fraudulent dealings, including money laundering offences and awarding lucrative contracts in exchange for unlawful commissions and gifts **[AM4/133-134 and AM4/135-136]**. Ms Alison-Madueke was (i) the immediate successor to Dr. Lukman, and (ii) in charge of the Ministry at the time of the first and second stages of the arbitration.
- 24.6 In 2015, President Buhari established the Presidential Advisory Committee Against Corruption, and its mandate is to advise him on tackling corruption and potential reforms to the legal system **[AM4/137-139]**.
- 24.7 The Federal Ministry of Finance issued the Whistle Blowers Policy in December 2016 which is "*designed to encourage anyone with information about a violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud, or theft to report them to relevant authorities*" **[AM4/140-146]**.
- 24.8 President Buhari has published the "National Anti-Corruption Strategy (NACS) 2017-2021" in order to provide a coordinated policy to guide all sectors, and to develop and implement mechanisms to improve public governance at all levels. Policies under the NACS include, *inter alia*, (i) signing the Open Government Partnership in 2016, a multi-lateral initiative that aims to secure concrete commitments from national and subnational governments to promote open government, empower citizens and fight corruption; (ii) strengthening anti-corruption with such policies as the Treasury Single Account which has (using bank verification numbers) removed thousands of

non-existent persons from the government payroll; and (iii) committing to recovering stolen wealth [AM4/147-179].

24.9 In June 2018, pursuant to these policies, the FRN secured the conviction of Joshua Dariye, the Governor of Plateau State (a Nigerian province), for criminal breach of trust and misappropriation of approximately N1.6 billion (approximately £3.4 million). Mr Dariye was sentenced to 14 years in prison, subsequently reduced to 10 years on appeal [AM4/180-184].

25. The EFCC's current and ongoing investigations into the circumstances surrounding the GSPA are part of the Buhari administration's commitment to tackling corruption in Nigeria.

26. It is of obvious significance that this endemic corruption, which the present regime is taking great strides to eliminate, was carrying on throughout the period when the GSPA was negotiated and when the dispute arose as well as during the early stages of the arbitration itself. It is my belief, based on the information I set out in this statement, that the GSPA was unfortunately yet another example of high-level officials using sham commercial deals to fraudulently divert resources which were the property of the Nigerian state to themselves.

C. THE GSPA AND P&ID

27. The GSPA is, on its face, a suspect contract. It concerns a 20-year arrangement for building and operating a gas-stripping plant in Nigeria. Yet it was entered into with a British Virgin Islands company, P&ID, with no apparent assets, no obvious industry experience, and no other credentials to suggest that it would be suitable to operate such a sophisticated arrangement.

P&ID and Messrs Quinn and Cahill

28. P&ID purports to be an engineering and project management company registered in the British Virgin Islands, with a Nigerian office in Abuja. However, the FRN and its legal team have conducted investigations into P&ID and its employees and have been able to identify only a few employees of the company:

28.1 An individual called Adebanke Fajana, who appears to have been engaged in a purely administrative role [AM4/185-189].

- 28.2 A further individual, Colm Doyle, was identified from P&ID documentation as a future employee, but his career history as detailed on his LinkedIn profile does not indicate that he was ever employed by P&ID **[AM4/190]**.
- 28.3 In terms of former employees, Neil Hitchcock (now deceased) appears to have been a former employee of P&ID (see the witness statement of Adamu Mohammed Usman, the Nigerian lawyer instructed by Mr Hitchcock to incorporate P&ID (Nigeria), dated 2 September 2019 in manuscript at **[AM4/191-198]** and typed transcript at **[AM4/199-201]**) but Mr Usman states that he "was never aware of any [other] staff or employees" of P&ID (Nigeria).
- 28.4 Another possible employee is Karel Vlok, identified from an invoice addressed from ABB Lummus Global Inc to P&ID (Nigeria) **[AM4/202]**, although his relationship with P&ID is unclear. I have seen a further document which refers to Mr Vlok as a "Process Director" (and alleges that he incurred over 1000 hours of time for P&ID, alongside Neil Hitchcock and Colm Doyle) **[AM4/203]**. I refer further to Mr Vlok at paragraph 90.7 below.
29. The Chairman of the company, Michael "Mick" Quinn (now deceased), co-founded P&ID with Brendan Cahill. Both men have been associated with corruption in Nigeria:
- 29.1 The international press has reported allegations of collusion, corruption, influence peddling, embezzlement, fraud, bid rigging and the conduct of sham litigation against companies associated with Mr Cahill and Mr Quinn **[AM4/204-231]**.
- 29.2 It has also been reported that Mr Cahill and Mr Quinn were involved in the arbitral claims brought by IPCO (Nigeria) Limited against the state oil company of Nigeria, the National Nigerian Petroleum Corporation. If this is correct, it is disturbing: the English Commercial Court and the Court of Appeal concluded that there was prima facie evidence that the arbitral award in question had been obtained by fraud and that the claims for damages had been improperly and dishonestly inflated through the preparation of false and forged documents **[AM4/204-231]**.
- 29.3 Michael Quinn was charged in a Russian "spying scandal" in 2006, alongside James Nolan and was described as being "at large" at the time **[AM4/232]**.

29.4 In addition, Mr Quinn was called as a witness in the Mahon Tribunal, a public inquiry in Ireland established to investigate allegations of corrupt payments to politicians focusing on planning permissions in the 1990s in Dublin. The tribunal wanted to know more about relationships Industrial Consultants had with two politicians. Mr Quinn testified that payments had been made to a politician, Mr Lawlor, for (unspecified) “*feasibility studies*”. The tribunal, however, preferred the evidence of Mr Cahill that these were, in fact, corrupt payments. The tribunal went on to find that tens of thousands of pounds had flowed from Mr Quinn’s companies **[AM4/233-235]**.

30. At paragraph 13 of Michael Quinn's witness statement dated 10 February 2014 filed within the arbitration proceedings, Mr Quinn alleged that “*over the years [his] team and [he had] successfully executed a wide range of substantial and challenging engineering projects in a wide range of areas*” **[AM4/236-269 (see page 238)]**. However, the FRN's investigations into P&ID have revealed that a number of the assertions made within that paragraph of his statement are demonstrably false and that the projects had adverse or questionable outcomes:

30.1 Mr Quinn claims to have been involved in the “Butanization Project” (paragraph 13.1 of his statement), which was launched to build distribution depots for LP gas, which would be fed from National Nigerian Petroleum Corporation (“**NNPC**”) refineries. Nine depots were constructed via NNPC funds, but while constructing these, the NNPC also shut down the feeding refineries and moved to import refined product, leaving those depots that did open under-utilised. The Pipeline and Product Marketing Company (a subsidiary of the NNPC) generally failed to bring in sufficient LP Gas for the depots and set ex-refinery prices at prohibitively high levels, leaving the new depots under-utilised, or in some cases entirely unused **[AM4/273-278]**. I note that Dr. Lukman was, according to Mr Quinn, responsible for the project in his capacity as the Special Advisor to the President on Energy and Strategic Matters at the time.

30.2 The FRN has uncovered a historical newspaper article outlining an investigation into Kent Steel (an organisation controlled by Michael Quinn and Brendan Cahill, which spent £3 million in EU research grants) following claims by Russian scientists who worked on a project that they were not paid all of the wages due to them and that the work “*was carried out without plan*”

or budget". The scientists claimed they had neither sufficient equipment nor proper funding, and spent most of their time sketching and planning [AM4/279].

30.3 According to a Bloomberg article, Messrs Quinn and Cahill set up a venture known as Marshpearl Limited (a British Virgin Islands company), allegedly to refurbish 36 British-made Scorpion tanks for the Nigerian Army. The Bloomberg report claims the journalists saw a memo circulated among Mr Quinn's team noting that Marshpearl had charged the army for undelivered tank parts [AM4/204-231 (see page 10)].

30.4 At paragraph 136 of Mr Quinn's Witness Statement he explains that in 2005 he had incorporated a mining company called EcoPhoenix Limited. Mr Quinn's intention was "to obtain exploration licenses from the Government for the mining of precious metals, to perform the necessary exploration, and then to float the company on an internationally recognised stock exchange once actual mineral resources had been proven". However, at paragraph 140, Mr Quinn conceded that "the EcoPhoenix venture was largely placed on hold after our initial work, the team of mining-specific experts reduced to a skeleton staff and no substantial exploration progress made" [AM4/266-267].

31. P&ID is 75% owned by Lismore Capital Limited (according to public lobbying filings in the US) a company incorporated in the Cayman Islands. A director of Lismore is Seamus Andrew, an English solicitor. He was also P&ID's legal representative in the arbitrations. The remaining 25% share in P&ID has recently been acquired by VR Advisory Services Limited, a "vulture fund". It has also engaged a law firm to lobby the US Federal Government on its behalf [AM4/280-283].

The award of the GSPA to P&ID

32. Mr Quinn submitted witness evidence in the arbitration proceedings as to, among other things, how he and P&ID became acquainted with the FRN's then Minister of Petroleum Resources. Mr Quinn stated that he approached the Permanent Secretary to Government at the State House in relation to a proposed gas project (which was later the subject of the GSPA) and the Permanent Secretary allegedly suggested that P&ID put forward a proposal to President Yar'Adua (now deceased) in his capacity as Minister of Petroleum Resources. I have been unable to verify this account. I do note, however, that Alhaji Muhammed Kuchazi, a long-term associate of the then

Minister of Petroleum Resources, Dr. Rilwanu Lukman, was brought in by P&ID in mid-2009 to accelerate the process. Mr Kuchazi is the Commercial Director of P&ID and has recently admitted that one of his companies, Kore Holdings Limited, stood to receive 3% annually from the operating profits of P&ID, after tax, in return for “facilitating meetings” with Government officials (see page 5 of Mr Kuchazi’s statement dated 6 September 2019 [AM4/284-296 (manuscript) and AM4/297-300 (typed)]).

33. It appears from minutes of meetings that the negotiations for the GSPA were conducted by Mr Quinn, Mr Kuchazi and Neil Hitchcock, Project Director of P&ID [AM4/301-305].
34. On 22 July 2009, a Memorandum of Understanding for the Processing of Natural Gas and in the Production of Products from Associated Gas (**MOU**) was entered into between the MPR and P&ID Nigeria [AM4/306-316]. From my enquiries, it appears that the MOU was not authorised by any government department or official (other than the Minister of Petroleum). The MPR had a substantive Minister and a Minister for State. Responsibilities had been demarcated so that the substantive Minister, Dr. Rilwanu Lukman was in charge of Petroleum, while the Minister for State, Odein Ajumogobia, was in charge of Gas. The latter Minister for State has since disclaimed the GSPA as he was never involved and did not execute it.
35. Around this time in 2009 and 2010, the FRN was experiencing a constitutional crisis. The then-President, Umaru Musa Yar’Adua, had been absent from office due to ill-health, and had been evacuated to Saudi Arabia for treatment, where he stayed until May 2010. Because the President had left the country in emergency circumstances, he did not hand over power to his Vice President, as was required by the Nigerian Constitution. There was therefore a temporary ‘power vacuum’ [AM4/317-318]. It appears that Dr. Lukman took advantage of this by taking charge of the GSPA and forcing it through during the crisis period, despite the fact that he was the Minister in charge of petroleum, not gas.
36. Dr. Lukman served as the substantive Minister² until 17 March 2010, when the acting President at the time, Goodluck Jonathan, dissolved his cabinet. Dr. Lukman died on 21 July 2014.

² In Nigeria, a ‘substantive’ minister may be appointed alongside a junior minister to run the affairs of a Ministry.

37. To the best of my knowledge, at the time of entering into the MOU and the GSPA, neither the MPR nor any other government department conducted any due diligence on Michael Quinn, Brendan Cahill or P&ID prior to executing the documents. In particular:
- 37.1 At a stakeholders meeting in relation to the GSPA on 10 August 2010, Taofiq Tijjani, the Technical Assistant to the Honourable Minister of Petroleum Resources and a member of the Technical Committee that awarded the GSPA to P&ID, told stakeholders that P&ID had been selected for the project "*based on their presentation to the Minister*" [AM4/319-322 at paragraph 1.2 of the minute]. Mr Tijjani further advocated for the "*importance of the project*" at a meeting on 30 August 2010 and told the stakeholders the project would be "*at no cost to the Government*" [AM4/323-327] As I explain further at paragraph 74 below, however, suspicious financial transactions to Mr Tijjani from companies associated with P&ID have recently been uncovered by the EFCC.
- 37.2 In a recent interview with the EFCC on 12 November 2019, Mr Tijjani confirmed that no due diligence was carried out by his Committee on P&ID's financial means, and that P&ID "*did not show evidence of having executed any gas processing project in the past*". P&ID simply said that they would "*bring some engineers*" onto the project who had prior experience [AM4/328-335 (manuscript) and AM4/336-338 (typed)]).
- 37.3 Mr Tijjani also confirmed in his interview that, as far as he was aware, only two Committees were involved in reviewing P&ID's capabilities: the Technical Committee, of which Mr Tijjani was a member, and the Legal Committee, which was headed by Grace Taiga. As I explain in section F below, recent evidence has come to light that unexplained payments were made to both of these individuals by companies associated with P&ID.
- 37.4 It has been confirmed by the recent witness statement of Gbolahan Okesanya provided to the EFCC on 10 September 2019 that the GSPA and P&ID were not referred to the National Petroleum Investment Management Services (**NAPIMS**) for scrutiny in accordance with normal practice. Mr Okesanifi was a member of the Accelerated Gas Development Committee of NAPIMS, a corporate body that manages the FRN's interests in the oil and gas industry. He says that, if the GSPA had been referred to NAPIMS, it would have

conducted due diligence on P&ID's financial capabilities and the availability of a supply of wet gas for the project. However, NAPIMS was not notified of the project until after the contract was signed (Statement of Gholahan Okesanifi dated 10 September 2019, pages 2 and 5 [**AM4/339-344 (manuscript) and AM4/345-346 (typed)**]).

- 37.5 Paragraph 57 of Michael Quinn's witness statement submitted in the arbitration states that he sent a letter to the late President with a formal proposal for the GSPA [**AM4/236-269 (see page 249)**] (the letter is at pages 67 - 69 of his accompanying exhibit) [**AM4/270-272**]. Mr Quinn claims that he then met with the President. However, there is no evidence that the President received or acknowledged the letter or expressed any opinion or gave any directive on the GSPA. There is also no evidence of a meeting between Mr Quinn and the President, nor that the President was even aware of the GSPA at the time it was executed. As I have already explained, the President was unwell and receiving medical treatment outside the country at the time that the GSPA was negotiated and executed. He passed away in May 2010. The Cabinet was also unaware of the GSPA as the draft document had not been provided to the Federal Executive Council prior to its execution.
38. On 11 January 2010, the GSPA was signed on behalf of the MPR by Dr. Lukman in the presence of Grace Taiga (the Legal Director of the Petroleum Ministry as mentioned at paragraph 34 above) [**AM4/18**]. It was signed on behalf of P&ID by Mr Quinn, in the presence of Mr Kuchazi [**AM4/18**].
39. The alleged objective of the GSPA as set out at paragraph 2 of the GSPA itself [**AM4/7**] was "*to provide for the construction of Gas Processing Facilities by P&ID encompassing the provision of [natural gas or **Wet Gas**] by the Government and the processing of the said Wet Gas by P&ID utilising two or more process streams with a total capacity of up to 400 MMSCuFD together with all utilities, support and maintenance facilities at the Site and the provision of Lean Gas by P&ID to the Government as set forth in this Agreement and its Appendices and to operate and maintain the facilities in an efficient manner*".
40. Pursuant to the Agreement:

- 40.1 The MPR was obligated to supply gas (through certain petroleum companies) to P&ID (paragraph 6(a)), ensure that the necessary infrastructure and requisite arrangements with third parties were in place to ensure the supply and delivery of the Wet Gas (paragraph 6(b)) and assist P&ID where necessary to obtain permits, licences and approvals from the government or others (paragraph 6(c));
- 40.2 P&ID was obligated to construct and operate the facilities necessary to process the Wet Gas by removing the natural gas liquids (**NGLs**) contained within it and to return to the MPR lean gas suitable for use in power generation or other purposes at no cost to the MPR (paragraph 7).
- 40.3 The GSPA was to remain in force for a period of 20 years (paragraph 5).
41. The recitals to the GSPA state that:
- 41.1 *“P&ID possesses the requisite finance, technology and competence for the fast track development of the project”* (recital (h)); and
- 41.2 *“P&ID has undertaken all necessary studies, including the identification of suitable associated gas fields and is ready to commence a fast track development of the project in accordance with the terms of this agreement”* (recital (i)).
42. Although the GSPA was signed by P&ID, a British Virgin Islands company, Nigerian law required that any business be conducted through a local company (section 54(1) of the Companies and Allied Matters Act 2004 [**AM4/347-350**]). Any Minister or government official doing business on behalf of government would know this. It is therefore suspicious that the Minister at the time, Dr. Lukman, chose to sign the contract with a British Virgin Islands company.
43. At the time the GSPA was entered into, certain authorisation procedures were required by law with a view to, amongst other things, combating corruption:
- 43.1 Contracts with a value higher than N 300 million (about US\$ 2 million) were required to be authorised by the Bureau of Public Procurement pursuant to sections 15 and 16 of the Public Procurement Act 2007 (**“PPA”**) [**AM4/351-357**]. Under the GSPA, one of the Government’s obligations (at paragraph 6(b)) was to *“ensure that all pipelines and associated infrastructure are installed”*. Discharging that obligation alone would have cost the then

Government more than N 300 million and so the GSPA would have needed to be authorised prior to its execution. It was not **[AM4/358-359]**. Under section 16 of the PPA, the MPR was required to ensure, *inter alia*, that any contracts were offered as part of an open, competitive tender process and that they were based only on procurement plans supported by prior budgetary appropriations. None of these requirements were met.

43.2 The nature of the contract, which involved exploitation of gas rights and the provision of infrastructure, required the prior approval of the Federal Executive Council, comprising the President and senior Ministers, as well as the Infrastructure Concession Regulatory Commission under sections 2(1) and (2) of the Infrastructure Concession Regulatory Commission (Establishment) Act 2005 (“**ICRC**”) **[AM4/360-362]**. Section 4(1) of the ICRC required government departments to advertise any tender caught by the legislation in at least three national newspapers, inviting open, competitive bids for the project. However, no adverts were placed and no competitive bids were received for the GSPA. Furthermore, the nature and sheer size of the contract envisaged by the GSPA, which would have involved infrastructural development, gas supply and construction of pipelines required the approval of the Federal Executive Council before it could have been validly signed by Dr. Lukman. Neither body was even notified of the contract **[AM4/363]**.

43.3 The GSPA should also have been registered with the National Office for Technology Acquisition and Promotion in accordance with sections 4(d) and 5 of the National Office for Technology Acquisition and Promotion Act 1994 **[AM4/364-368]**, since it was a contract in connection with the supply of engineering services and/or machinery and plants. The contract was not, however, registered **[AM4/369]**.

44. Under Nigerian law, the consequence of these requirements not being met is that a contract is null and void.

45. It is suspicious that Dr. Lukman and Ms Taiga deliberately concealed such a large contract from the normal channels of Government scrutiny, as required by law, particularly in light of the fact (as described below at paragraph 71) that Ms Taiga subsequently received unexplained payments from companies associated with P&ID.

46. Prior to the signing of the GSPA, it was the duty of the Legal Adviser, Grace Taiga, to ensure there was compliance with all extant laws and policy requirements, including obtaining the necessary government approvals and complying with the applicable transparency requirements. She must have been aware of her obligations, but it is clear from the matters described at paragraph 43 above that she did not carry them out. The only reasonable explanation for this is that she wished to conceal the contract from other government officials and departments. Consistently with this, it appears from enquiries made by my team that knowledge and negotiation of the GSPA was initially limited to the staff of the MPR. Following its execution, a committee involving several Government agencies was set up for ensuring its implementation. However, this included, at least, Mr Tijiani who, as I explain below, has received suspicious payments from companies associated with P&ID. Furthermore, by that time, the GSPA had already been signed and was therefore a *fait accompli*.
47. It has also been discovered that Mrs Taiga:
- 47.1 Wrote to members of staff at the Petroleum Ministry and NNPC misrepresenting that the contract presented no risk to the FRN, and that the state fell to be awarded 50% of the profits from the project [AM4/370-373]; and
- 47.2 Ignored warnings from employees of the NNPC that the contract was an “open-ended arrangement with grave consequences to the owner/employer”, and contained no grounds at all for termination [AM4/374].
48. As I explain below, the most likely explanation for this behaviour is that Ms Taiga had been bribed by P&ID.

D. THE ARBITRATION PROCEEDINGS

49. Not only was the GSPA itself suspicious, but the arbitration that then arose out of it was itself conducted in an unusual way.
50. On 10 May 2012, P&ID sent a letter to the Petroleum Minister alleging a breach of the GSPA [AM4/375-376]. My colleagues have not identified evidence that any other government department was made aware of this letter at the time.
51. Following the commencement of the arbitration on 22 August 2012, the Petroleum Ministry was exclusively responsible for the conduct of the proceedings. This included

the selection of the FRN's arbitrator (Chief Bayo Ojo), which was done through a letter sent by the Ministry's legal adviser, Ibrahim H Dikko, on 30 November 2012 **[AM4/377-378]**.

52. The Minister for Petroleum at this time was Ms Alison-Madueke. Mrs. Alison-Madueke has since been charged with engaging in fraudulent dealings during her tenure as minister, including various money laundering offences and awarding multi-billion Naira contracts without recourse to due process **[AM4/381-383]**. Evidence has been uncovered by the EFCC to indicate that Ms Alison-Madueke wielded her influence as Minister for Petroleum to award lucrative contracts in exchange for unlawful commissions and gifts. She has been charged with responsibility for \$20 billion missing from the NNPC under her management and on 28 August 2017, a Nigerian Federal Court seized 7.6 billion naira (\$21 million) from bank accounts linked to her **[AM4/384-385]**.
53. The FRN's solicitors and advocate in the proceedings, Twenty Marina Solicitors and Mr Shasore, were formally instructed by the Ministry of Justice. However, Mr Shasore in practice liaised with the MPR throughout the arbitration. Looking back at the proceedings, it appears that they were defended extremely thinly. For example:
 - 53.1 As recorded at paragraph 28 of the Tribunal's First Partial Award, the FRN's counsel was allegedly unable to obtain instructions in relation to the conduct of the jurisdiction challenge before the Tribunal **[AM4/29]**.
 - 53.2 The FRN initially did not file a defence at all (Second Partial Award, paragraphs 11 and 17) in relation to liability **[AM4/39-40]**.
 - 53.3 The FRN failed to produce documents and evidence within the time-limits ordered by the Tribunal (Second Partial Award, paragraph 21) **[AM4/41]**.
 - 53.4 The FRN did not make any application to cross-examine P&ID's witnesses at the case management conference prior to the liability hearing. It was therefore disbarred from conducting any cross-examination at the main hearing (Second Partial Award, paragraph 34) **[AM4/42-43]**.
 - 53.5 The FRN's only witness, Mr Oguine, gave "no relevant evidence" to the Tribunal (Second Partial Award, paragraph 35) **[AM4/43]**.

54. The chronology of the arbitration, insofar as relevant to the current proceedings, is as follows:
- 54.1 The arbitration was commenced on 22 August 2012. As I have already explained, the MPR had exclusive conduct of the proceedings. This is unusual. A Ministry such as the MPR would not usually conduct such high-value litigation. Also unusually, the MPR did not provide any updates about the arbitration to the Ministry of Justice prior to the delivery of the First and Second Partial Awards.
- 54.2 The Petroleum Minister at the time of the commencement of the arbitration, and during the conduct of the jurisdiction and liability phases of the arbitration, was Mrs Alison-Madueke, whose extradition from the UK is currently being sought in respect of large-scale fraud and corruption during her time in the post (paragraphs 24.5 and 52 above).
- 54.3 The FRN has uncovered preliminary evidence that Ms Alison-Madueke ordered certain files to be moved out of their normal place of custody to archives. These files may have included files relating to the GSPA and the dispute with P&ID. Such orders would not normally be provided by a minister and it is to be inferred that Ms Alison-Madueke may have been deliberately tampering with records. Investigations into her involvement are continuing.
- 54.4 The FRN was represented throughout the first and second phases of the arbitration by Mr Olasupo Shasore, SAN, an apparently reputable legal practitioner.
- 54.5 I understand that a high-level meeting was held on 19 August 2015, around one month after the Tribunal published its Second Final Award on liability. The meeting was attended by the Vice President of the FRN His Excellency Professor Yemi Osinbajo SAN, the Deputy Chief of Staff Mr. Ade Ipaye, the Solicitor General Mr Abdullahi Yola and the Director of the Legal Services of the MOJ. Without waiving privilege, the FRN resolved that P&ID should be approached for settlement discussions, and that, in parallel, quantum experts be approached as well.
- 54.6 On 23 December 2015, the FRN unsuccessfully applied to challenge the Second Partial Award before the English High Court under s.68 of the 1996 Act on the grounds of inconsistent reasoning and failure to deal with certain

arguments. Without waiving privilege, I understand that Mr Shasore advised the MPR to take this step. The Ministry remained responsible for the proceedings at this time.

- 54.7 Around this time, on 11 November 2015, Mrs Alison-Madueke had been succeeded by Muhammadu Buhari as Petroleum Minister. Mr Buhari had recently been elected as the President of Nigeria, succeeding Goodluck Jonathan. Mr Buhari chose to take control of the Petroleum Ministry directly, as he was entitled to do as President, rather than appointing a Minister to do so, having vowed to recover the millions of dollars' worth of funds he alleged were stolen during previous administrations **[AM4/134]**.
- 54.8 The proceedings were eventually referred from the MPR to the Ministry of Justice in early 2016. Without waiving privilege, upon this transfer of responsibility from the MPR to the Ministry of Justice, the FRN changed its legal team. Twenty Marina Solicitors and Mr Shasore were disinstructed. My understanding is that Mr Shasore was reluctant to communicate with the Ministry of Justice in relation to the proceedings. Chief Bolaji Ayorinde SAN was instructed to represent the FRN at the quantum hearing, in their place.
- 54.9 On 15 August 2016, the Ministry of Justice instructed Upstream Commercial Advisory Limited as its quantum expert.
- 54.10 Throughout all three stages of the arbitration, P&ID was represented by Mr Seamus Andrew. I find it odd that he was P&ID's legal representative. Mr Andrew is a director of Lismore Capital Limited **[AM4/280]**, which public lobbying filings in the US identify as a 75% owner of P&ID **[AM4/281-283]**. It is unclear to me how Mr Andrew reconciled his potentially competing duties to Lismore Capital, as director, and to the Tribunal, as a solicitor. In any event, Mr Andrew's involvement shows that, until the final quantum stage, the arbitration was being conducted by a small circle of individuals associated with the MPR and P&ID, with little outside involvement.
55. Despite the FRN's steps to change its representation at the quantum stage, the Tribunal found in favour of P&ID. As part of its conclusion the Tribunal found, based on the evidence of Mick Quinn, that P&ID was ready and able to perform the contract, despite being, in essence, a 'shell' company in the British Virgin Islands (Final Award, paragraphs 48-56) **[AM4/75-77]**. As I explain below, it has come to light that

parts of Mr Quinn's evidence relating to his company's readiness to perform the contract are demonstrably false.

56. I strongly suspect, based on the chronology of the arbitration I have set out at paragraph 51 above, that the arbitration proceedings were kept 'in-house' at the MPR until the final phase because officials and employees of the Ministry were aware that the GSPA and the arbitration were a sham, and that some of those officials and employees stood to make a financial gain out of the arrangement. I described in section F below the evidence recently uncovered by the FRN of suspicious payments to individuals associated with the Petroleum Ministry.
57. The Final Award awarded to P&ID was the extraordinarily high sum of US\$6.6 billion. Together with interest, the total amount alleged to be outstanding is over US\$9.66 billion. To put this sum into context:
- 57.1 The allegedly outstanding amount is almost five times the FRN's 2019 budget for education (which amounts to approximately US\$2.07 billion);
- 57.2 It is more than 8 times the FRN's national health budget for 2019 of around US\$1.2 billion;
- 57.3 It is more than five times higher than the FRN's budget for countering terrorism, including the activities of Boko Haram, which is approximately US\$1.9 billion;
- 57.4 It is double the combined budgets of three of the most important spending ministries in the Nigerian government;
- 57.5 It is well over one quarter of the FRN's gross foreign reserves **[AM4/386-388]**.
58. There can be no serious doubt that enforcement of the Final Award would therefore have extremely grave consequences for the Nigerian economy and, ultimately, the Nigerian people.

E. INVESTIGATIONS BY THE EFCC

59. On 28 June 2018, I sent a letter to the Chairman of the EFCC asking that it commence a "thorough investigation" of the GSPA **[AM4/389-394]**. Prior to that letter:

- 59.1 The Ministry of Justice had taken charge of the quantum stage of the arbitration, as I describe above. Its efforts were focused at this stage on demonstrating that P&ID had not suffered any losses.
- 59.2 The Final Award was published on 31 January 2017; and
- 59.3 The Ministry of Justice then focused its efforts on attempting to settle the litigation with P&ID at a sum that was affordable to the FRN, and which would allow it to draw a line under the long-running litigation (I do not waive privilege over these discussions with P&ID).
60. Once the settlement discussions broke down, I was prompted to take action by the magnitude and scope of the Final Award which I knew could have far-reaching implications for Nigeria as a whole.
61. By this time, I had strong suspicions about the genuineness of the GSPA. Without waiving privilege, I did not, however, consider that there was sufficient evidence to allege fraud against P&ID in a court of law. I ordered the investigation so as to determine whether or not there was any good basis for even attempting to negotiate further with P&ID. Investigations and allegations of fraud and corruption at government level are extremely complex and time-consuming. The EFCC has, nonetheless, conducted its investigations as quickly as possible since August 2018 when it commenced its activities. Given the complexity of the nature of this investigation, spanning multiple jurisdictions and analysis of more than forty entities and transactions relating to them, as well as interviewing more than thirty witnesses to date, the EFCC has conducted its investigation in a record unprecedented time. As I explain below, a number of recent discoveries have been made that have tipped the balance from mere suspicion about the circumstances of the GSPA, which was ventilated at the recent hearing before Mr Justice Butcher, to strong indications that the entire arrangement was a sham to which Dr. Lukman and some of his close associates were parties.
62. Following my letter to the EFCC, a large number of requests for information were made by the EFCC to other government agencies. In particular, requests for assistance were sent to:
- 62.1 The MPR (3 August 2018)
- 62.2 The Corporate Affairs Commission (3 August 2018)

- 62.3 The Nigerian Content Monitoring and Development Board (3 August 2018)
 - 62.4 The Bureau of Public Procurement (3 August 2018)
 - 62.5 Ministry of Lands Cross Rivers State (11 January 2019)
 - 62.6 The Federal Inland Revenue Service (28 January 2019)
 - 62.7 Nigerian Electricity Commission (19 August 2019)
 - 62.8 The National Office on Technology Acquisition and Promotion (23 August 2019)
 - 62.9 The Special Control Unit against Money Laundering (26 August 2019)
 - 62.10 Infrastructure Concession Regulatory Commission (5 September 2019).
 - 62.11 Key Government agencies, oil companies including Addax Petroleum (9 September 2019), Shell (28 August 2019) and ExxonMobil, and several local banks, including Guaranty Bank (23 August 2019) and Zenith Bank (20 September 2019) **[AM4/395-411]**³.
63. After making these requests for assistance, between June 2018 and July 2019, the EFCC undertook background intelligence and data analysis in respect of the GSPA, including profiling associated companies and individuals, analysing statements of account and interrogating the local director of P&ID Nigeria.
64. On 20 August 2019, the Solicitor General of the Federation referred the suspicions of fraud concerning the GSPA to the Nigeria Police Force. In particular, it requested the Police Force to look into *“the underhand manners by which the negotiation, signing and formation of the contract was carried out by some vested interests in the past administration”*, and therefore *“all the direct and indirect activities and roles played by private individuals, corporate entities and Government officials (home or abroad and past or present) that led to [the signing of the GSPA and the subsequent arbitral award]”* **[AM4/412-414]**. This request was made to broaden the investigation beyond the EFCC’s remit, which is limited to financial and related matters.

³ The FRN has not yet located all of the requests for assistance set out in this paragraph from its files. Where an original request is unavailable, the FRN has exhibited the response to the request by way of evidence.

65. In terms of the key findings in relation to wrongdoing by P&ID itself, beyond the fact of the fraud:
- 65.1 On 26 August 2019, bank statements of P&ID (Nigeria) were provided to the EFCC by Guaranty Bank Trust. These showed large unexplained cash withdrawals and money transfers **[AM4/415-440]**. Steps are still being taken by the EFCC to ascertain to whom this money was paid. However, it is noted that the cash withdrawals are not limited to P&ID but also include associated companies such as ICIL Limited, Goidel Resources Limited, Lurgi Consult Limited and over twenty other companies. The EFCC's investigations have revealed that P&ID Nigeria has at least 28 associate companies registered in Nigeria, while P&ID has 10 associate companies registered in Ireland, the British Virgin Islands, Cyprus and other parts of the world. A list of these companies is at **[AM4/441]**. As I explain below, investigations have revealed that a number of companies associated with P&ID have made payments to Nigerian government employees involved in the negotiation of the GSPA.
- 65.2 On 28 August 2019, the Federal Inland Revenue Services revealed to the EFCC that P&ID had not opened a tax file with them **[AM4/442-447]**. On 3 September 2019, the Special Control Unit against Money Laundering also confirmed that P&ID Nigeria has violated S.5(1)(a), S.9 & S.10 of the Money Laundering (Prohibition) Act, 2011 (as amended), by failing to declare their activities and reporting transactions to the EFCC **[AM4/448]**.
- 65.3 On 4 September 2019, the Ministry of Lands and Urban Development, Calabar, Cross Rivers State confirmed in a letter to the EFCC that P&ID Nigeria was never allocated any land **[AM4/449]**. At clauses 1(xiv) and 3(a) of the GSPA, the scope of work included that P&ID would construct Gas Processing Facilities on the site allocated to them by Cross River State Government. However, although P&ID Nigeria was issued with a Letter of Offer of Land on 16 February 2010, it never paid the prescribed fee within 120 days of the offer. The offer was therefore forfeited. Although this issue was addressed in the arbitration, this was in the context of whether the FRN had committed a breach of the GSPA. Evidence that the GSPA had been procured by fraud had not yet arisen. However, in that new context, the fact that P&ID did not even hold any land on which to conduct its activities under the GSPA is a further indication that the arrangement was not genuine.

66. On 19 September 2019, the High Court of Nigeria (Abuja Division) convicted P&ID and its local subsidiary, P&ID (Nigeria), of fraudulent misrepresentation relating to P&ID's ownership of a plot of land, trading without certain licences, carrying on business through a foreign company, laundering proceeds of an unlawful act, concealing the unlawful origin of certain payments, under-paying of tax, and failure to register with the relevant money-laundering authority [AM4/450-459]. The Court imposed a sentence of winding up both companies' affairs and forfeiting their assets to the state [AM4/460-461].
67. I wish to emphasise that the EFCC investigations are ongoing. It is therefore possible that further evidence of fraud, corruption or other illegal conduct will come to light in due course.

F. PAYMENTS TO GOVERNMENT EMPLOYEES BY P&ID

68. The EFCC has uncovered suspicious payments made to two government employees involved in the award of the GSPA to P&ID: Ms Grace Taiga and Mr Taofiq Tijjani. As I have explained above, these individuals were members of the Legal Committee and the Technical Committee for the contract, respectively. Mr Tijjani has recently told the EFCC that these were the only two committees which oversaw the award of the contract (paragraph 37.3 above).
69. The FRN's profiling of Ms Taiga commenced in late 2018, along with over 30 companies and several other individuals. The EFCC began taking witness evidence from her in August of this year. Ms Taiga's bank statements were requested from Zenith Bank on 20 September 2019. Investigations into Ms Taiga's involvement were commenced because (1) Ms. Taiga was named as a witness to the GSPA; and (2) it was clear, on investigation, that none of the basic authorisation procedures had been met for the contract (paragraph 43 above). As the lead lawyer, Ms. Taiga was in charge of ensuring those procedures were followed.
70. Mr. Tijjani's bank statements were requested from Guaranty Trust Bank because he was a member of the Technical Committee that awarded the GSPA to P&ID, and is known to have been a close technical assistant of the Minister, Dr Lukman.

Ms. Taiga

71. Ms Taiga's bank statements were provided to the EFCC on 2 October 2019. They demonstrate that she received payments made by two companies, Eastwise Trading Limited and Industrial Consultants International, as follows:
- 71.1.1 On 14 September 2015, a payment of US\$1,000 (approximately £650 at the then exchange rate) was made by Eastwise Trading Limited through Ms Taiga's Zenith Bank Account Number 5070369868 **[AM4/462]**.
- 71.1.2 On 18 December 2017, a payment of US\$10,000 (approximately £7,465 at the then exchange rate) was made by Industrial Consultants International through Ms Taiga's Zenith Bank account number 5070369868 **[AM4/462]**.
- 71.1.3 On 27 June 2018, a further payment of US\$10,000 (approximately £7,550 at the then exchange rate) was made by Industrial Consultants International through Ms Taiga's Zenith Bank Account Number 5070369868 **[AM4/462]**.
- 71.1.4 On 27 March 2019, a payment of N194,230 (approximately £405 at the then exchange rate) was made by Industrial Consultants International through Ms Taiga's Zenith Bank Account Number 1004618842 **[AM4/479]**.
- 71.2 On 28 March 2019, a further payment of N194,210 (approximately £412 at the then exchange rate) was made by Industrial Consultants International through her Zenith Bank account number 1004618842 **[AM4/480]**.
72. There is no plausible explanation for these payments, other than that they were made in return for Ms. Taiga's assistance in procuring the GSPA. On 19 September 2019, Ms. Taiga was charged with a series of offences under Nigerian law, including receiving bribes contrary to the Corrupt Practices and other Related Offences Act 2000 **[AM4/484-497]**.
73. A hearing of these charges began on 6 November 2019 and has been adjourned until December 2019. In her evidence provided under caution in the proceedings, Mrs Taiga confirmed that she provided no services for these payments **[AM4/498-501** (manuscript) and **AM4/502-503** (typed)]. She and Mr Cahill produced a contrived letter dated 16 September 2015 in which Mr Cahill states "*This is to confirm that the \$1,000 which I forwarded to you at Zenith Bank is a contribution towards your medical expenses. I further confirm that both I and my deceased business partner [i.e. Michael*

Quinn] have been close personal friends of your for many many years”. The letter is signed “Brendan Cahill ... Eastwise Trading Limited” **[AM4/504]**. There is no obvious reason why Mr Cahill, or any company associated with P&ID, should be paying Mrs Taiga’s medical expenses.

Mr Tijjani

74. Mr. Tijjani’s bank statements were provided by Guaranty Bank on 4 November 2019 **[AM4/505]**. They demonstrate certain payments were also made by Lurgi Consult Ltd, an associate company of P&ID (see paragraph 77 below), as follows:
- 74.1 On 3rd April 2014, a payment of N3,440,000 (approximately £15,310 at the then exchange rates) was made to Mr Tijjani's account number 0000811016 domiciled with Guaranty Trust Bank Plc **[AM4/506]**.
- 74.2 On 22 April 2015, a payment of N4,000,000 (approximately £13,375 at the then exchange rates) were made to Mr Tijjani's account number 0000811016 domiciled with Guaranty Trust Bank Plc **[AM4/507]**
75. As I have already explained, Mr. Tijjani was the Senior Special Assistant to Dr. Rilwanu Lukman, the then Minister of Petroleum, who signed the GSPA. As I explained at paragraphs 37, 68 and 70 above, Mr Tijjani was also a member of the Technical Committee which, alongside the Legal Committee headed by Mrs. Taiga, approved the GSPA. The Technical Committee did not enquire into P&ID’s financial backing when it awarded the GSPA, nor did it raise the issue that P&ID seemingly had no expertise in prior gas-stripping projects (paragraph 37.2 above).
76. It is clear from Mr Quinn’s evidence to the arbitral tribunal that Mr Tijjani was involved in liaising between the Ministry and P&ID from an early stage (First witness statement of Michael Quinn dated 10 February 2014 at **[AM4/236-269]**, paragraphs 63, 85-6, 100). Taofiq Ajibade Tijjani was a member of the joint operating committee provided for by the MOU and the GSPA. He remains under investigation as at the date of this statement, and gave an interview to the EFCC under caution on 12 November 2019 **[AM4/328-335 (manuscript) and AM4/336-338 (typed)]**. It is very likely that charges will be brought against Mr Tijjani once the investigations have concluded, in view of the financial transactions which have been uncovered.
77. There are clear connections between P&ID and those companies which made payments to Ms Taiga and Mr Tijjani:

- 77.1 A company search in Ireland for Industrial Consultants (International) Limited (ICIL) reveals that Brendan Cahill is the company secretary and a director, and that the company's shareholders are Messrs. Cahill and Quinn [AM4/508-516]. In addition, Anita Quinn (Michael Quinn's wife) was until recently a director of ICIL [AM4/509 and AM4/517-521].
- 77.2 We are still in the process of making enquiries as to the identity of the registered shareholder(s) and director(s) of Eastwise Trading. However, an email from Brendan Cahill to Grace Taiga from 2015 includes "Eastwise Trading" in the signature block, while the email address which sent the email was an ICIL email address – icil@eircom.net [AM4/504].
- 77.3 Lurgi Consult Limited is a Nigerian company and its directors and owners are James Nolan and Adam Quinn - the latter is Michael Quinn's son [AM4/522].
78. The clear inference, therefore, is that the payments received by Mr Tijjani and Ms. Taiga were bribes paid by P&ID through intermediaries.

Mr Kuchazi

79. The EFCC's investigations have also revealed that, according to his own witness statement, Mr Kuchazi, a Commercial Director of P&ID and a well-known associate of the then-Petroleum Minister Dr. Lukman, entered into an agreement that he would receive 3% of the post-tax operating profits of P&ID for "facilitating meetings" with the Government [AM4/284-296 (manuscript) and AM4/297-300 (typed)]. The payments were to be made to Mr Kuchazi's company, Kore Holdings Limited in return for Mr Kuchazi inducing Dr Lukman to enter into the GSPA. Mr Kuchazi was to be paid annually, and was granted access to P&ID's books, according to a letter between him and P&ID dated 19 March 2010 [AM4/524-525].
80. In the course of the EFCC's investigations, the EFCC has uncovered correspondence between P&ID and Messrs J and S Consults in 2014, said to have been sent at the request of "our partner Mr Mohammad Kuchazi with whom we have been engaged in a major business project for more than 3 years" confirming that "very large-scale earnings .. are payable to [P&ID] in June 2014" and "the anticipated share of income payable to Mr Kuchazi is now calculated at not less than five million US Dollars" [AM4/526]. Mr Kuchazi has admitted to the EFCC in witness evidence dated 7 September 2019 that he advised P&ID of his rent arrears and P&ID subsequently sent the letters assuring

Mr Kuchazi's landlord that payment would be made in short order **[AM4/527-528]**. Investigations into Mr Kuchazi are ongoing.

Other government officials

81. The EFCC is also investigating money or other financial incentives provided to other government employees, officials or ministers other than the individuals mentioned above. These investigations commenced in August 2018 and are ongoing. Key staff have been invited to interview and their statements have been taken. The EFCC is also undertaking an analysis of key employees. The FRN will of course update the Court if further suspicious payments or other fraudulent activities are uncovered.
82. The EFCC investigations have not yet uncovered direct evidence of bribes paid to Dr. Lukman himself. Investigations are ongoing, but have been hampered by the fact that the ex-Minister died in July 2014. In any event, I believe that the obvious inference to be drawn from the payments mentioned above, the fact that the GSPA was concealed from normal authorisation procedures, the fact that the contract was awarded to a British Virgin Islands 'shell' company with no obvious track record in the industry, and the fact that the subsequent arbitration proceedings were, at least until the quantum stage, thinly defended, is that Dr. Lukman was complicit in the fraud.

P&ID's response to allegations of bribery

83. In response to the evidence of bribery that has emerged in the course of the EFCC investigation and subsequent criminal proceedings in Nigeria, P&ID has established a website, www.pandidfacts.com, which contains a number of bizarre and self-serving statements on various "myths" that have been reported about the company **[AM4/529-530]**. In a blog entry entitled "*The Buhari Administration's Book of Fiction*", P&ID presents what it claims to be a "*fact check to the latest absurd and untrue allegations made by the Nigerian Government and its spin masters*" **[AM4/531-537]**. Under the heading of "Myth 7", P&ID says as follows:

"Myth 7: According to Minister Lai Mohammed, "Suspicious payments were made to Mrs. Grace Taiga, the Legal Director in the Ministry of Petroleum Resources. Mrs Taiga was supposed to ensure that the interest of the country was adequately protected. Of course, the payment, transferred in three tranches, could only have been made in appreciation of the 'good deed' done to P&ID by Mrs Taiga"

Fact Check: The accusations are way off base. The donations sent by Mr. Cahill to Grace occurred years after she retired from government service. They were provided to secure urgent medical treatment as her health precipitously declined and were a laudable humanitarian gesture by Mr. Cahill. Grace, who lived on a state pension, reached out to Mr. Cahill in 2017-2018, long after the GSPA, and long after the arbitration case, because she had suffered a bad fall. It is patently obvious that this had no connection with P&ID's GSPA, and the Nigerian Government's characterization of it as a bribe from P&ID is absurd and offensive. Moreover, the lead interrogator for the EFCC, Bala Sanga, admitted to Nigeria's man at Bloomberg these payments were for "medical costs". Grace Taiga's sham trial is scheduled to get underway this week Abuja. Is the Buhari Administration so ruthless that it will inflict further suffering on an innocent retired civil servant who is elderly and infirm?"

84. I find this difficult to follow. The first point is that it only addresses the period 2017 - 2018. It says nothing about the payments she received from Eastwise in 2015 and 2019. In addition, I can see no plausible reason why Mr Cahill, the Irish director of a British Virgin Islands company on a state pension, would be paying the medical expenses of an ex-legal adviser at the Ministry of Petroleum. The obvious connection between Mr Cahill and Mrs Taiga is that Mrs Taiga worked on the conclusion of the GSPA. I note that there is no denial of the link between Ms Taiga and P&ID. As I have already explained, there is compelling evidence that, under her direction, the GSPA was withheld from the usual channels of scrutiny, and that she made misleading statements to officials about the nature of the contract. The clear inference is therefore that payments were made to Mrs Taiga in return for her support in securing the safe passage of the GSPA, not that they were a "humanitarian gesture".
85. I note that P&ID does not mention the payments made by its associate companies to Mr Tijjani at all.

G. FURTHER EVIDENCE OF FRAUD AND ILLEGALITY CONCERNING THE GSPA

86. A number of further recent discoveries concerning the circumstances of the GSPA and the subsequent arbitral proceedings have come to light.

1) Convictions in Nigeria

87. First, as I have explained at paragraph 65 above, P&ID and P&ID Nigeria were convicted by the Nigerian High Court of a number of offences including avoiding tax, failing to register with the appropriate money-laundering authorities, fraudulent misrepresentation, and carrying on business without the necessary licences.

2) Expert evidence in the arbitration proceedings was tainted

88. Secondly, on 10 September 2019, Justice Salihu Modibbo Alfa Belgore, an expert witness in the arbitration proceedings, confirmed in a statement provided to the EFCC that (i) he did not draft his own expert report; rather, he was sent a pre-drafted report to which he had “nothing to add”, and therefore signed it; (ii) he had only seen the GSPA and the MOU for the first time at the EFCC’s premises at the time he was assisting them with their investigations (in manuscript at **[AM4/538-545]** and typed transcript at **[AM4/546-547]**). He had not had the benefit of seeing either agreement at the time he provided his evidence to the Tribunal. The First Partial Award makes specific reference to the expert report of Justice Belgore which the Tribunal confirmed had “assisted” them in their deliberations.

3) Mr Quinn gave false evidence to the arbitral tribunal

89. Thirdly, Mr Quinn’s evidence before the arbitral tribunal was that P&ID had incurred costs of US\$40 million preparing to perform the GSPA, presumably to dispel the impression that the contract was a sham (Final Award, paragraph 50) **[AM4/75-76]**.
90. On 20 September 2019, the EFCC discovered that these funds were not genuinely expended on the project. Rather:
- 90.1 On 27 June 2006, Tita-Kuru Petrochemicals Limited, a Nigerian company, signed a Service Agreement with P&ID for the undertaking of Process Package, Balance of Plant Engineering Design and Business Development Services, in respect of something known as Project Alpha. The agreement was signed by Lieutenant General TY Danjuma (Rtd), a well-known Nigerian businessman, on behalf of Tita-Kuru Petrochemicals Limited. Neil Hitchcock signed for P&ID **[AM4/548-569]**).
- 90.2 On 6 September 2006, Lt. General Danjuma (Rtd) and P&ID signed a further agreement, entitled the Engineering Services Agreement, which expanded the

scope of the engineering and design services to be provided **[AM4/570-598]**).

90.3 The agreed budget for these services was up to US\$39,182,000 (Project Alpha contract dated 6 September 2006, clause 6.1 at **[AM4/574]**).

90.4 These contracts appear to form the basis of the “*preparatory engineering work*” on which Mr Quinn gave evidence to the Tribunal (Final Award, paragraph 50) **[AM4/75-76]**. However, the contracts were for P&ID to provide the design and engineering services to Tita-Kuru, not vice-versa. Tita-Kuru was therefore the paying party under the contracts. In any event, the scope of services purportedly to be provided under the agreement (as amended) was restricted to the design of a “*250,000 tonne/annum Natural Gas to Propylene (Propane) Production Plant*”, which does not correspond with the facilities which were due to be provided under the GSPA **[AM4/559-560 and AM4/581-589]**.

90.5 The two companies allegedly fell out when P&ID appropriated the engineering and design work for which it had been paid and used it to bid for the GSPA. The parties subsequently reached a settlement **[AM4/599-604 at section 3.1]**.

90.6 On 22 October 2019, the EFCC uncovered evidence confirming that between 14 August 2006 and 21 March 2007, substantial sums were paid to P&ID through their British Virgin Islands offshore account in tranches by Lt. Gen. TY Danjuma/Tita-Kuru Petrochemicals Limited **[AM4/605-607]**.

90.7 I also note that Karel Vlok, in respect of whom I referred at paragraph 28.4 above, was also a director of a company called Kran Developments (**Kran**) at the time Project Alpha was said to have been carried out, indicating a possible conflict of interest or collusion between P&ID and Kran **[AM4/608-611]**. Kran received substantial payments in relation to Project Alpha amounting to in excess of US\$12 million, as is confirmed in an email sent by Mr Vlok to Neil Hitchcock and Manasseh Zorto dated 24 August 2007 **[AM4/612]**.

91. Mr Quinn’s evidence that he had incurred costs of US\$40m in preparing to perform the GSPA was therefore fraudulent. In fact, it appears that P&ID did not engage anybody to carry out preparatory work, and did not incur any costs.

92. On its website, www.pandidfacts.com, P&ID says that the US\$40m was paid for “preparatory work”, that P&ID was “reimbursed” for this expenditure, and that it did not claim the US\$40m in the arbitration [AM4/533]. This misses the point which is that, contrary to Mr Quinn’s evidence to the Tribunal, P&ID had not, itself, incurred US\$40m costs in preparing to perform the GSPA.
93. The Nigerian police also discovered as part of their investigations in September 2019 that, contrary to his assertions at paragraphs 13 - 14 of his first witness statement in the arbitration proceedings dated 10 February 2014, Mr Quinn had no prior experience of oil and gas projects with Shell, as confirmed by Shell’s letter to the Assistant Inspector General of Police dated 9 September 2019 [AM4/407]. Mr Quinn’s statement that he previously worked as an adviser to the Power Holding Company of Nigeria has also been doubted, as there are no records of his alleged work for the Company [AM4/402 and AM4/613]. These aspects of his evidence to the Tribunal were therefore also fraudulent.

4) Unexplained payments by P&ID (Nigeria)

94. As explained at paragraph 65.1 above, the EFCC has recently obtained copies of P&ID (Nigeria)’s bank statements from Guaranty Bank. The statements show a number of large, unexplained payments into and out of the account. Investigations into the basis for and whereabouts of those payments are ongoing. P&ID has not made any attempt to justify these payments, stating only that the company “operated within the proper confines of both Nigerian and International laws” [AM4/535-536].

H. THE FRN’S SECTION 67 CHALLENGE

95. The FRN will seek to challenge the Tribunal’s awards on the ground that both the GSPA, and the arbitration clause contained in clause 20 of the GSPA, were procured by fraud and were therefore null and void under Nigerian law. I understand that the FRN’s advisers will apply to place expert evidence on this issue before the Court.
96. The wording of clause 20 of the GSPA (which specified that the venue of the arbitration is England) is unusual and contrary to normal public policy, which requires the resolution of disputes between the Nigerian government and private contractors to be conducted in Nigeria. Furthermore, the contract was executed and was to be performed in Nigeria.

97. In relation to the seat of the arbitration, I refer to an undated circular from the Secretary to the FRN in relation to "*Mandatory Incorporation of: The Model Arbitration Clause of the Regional Centre for International Commercial Arbitration, Lagos in all Government Contracts*" [AM4/614-615]. The circular, which was in force at the time of the negotiation of the GSPA, prescribes that a model arbitration clause must be included in international contracts executed by the Government's ministries, parastatals and extra-ministerial agencies, "*so that any dispute arising from such contracts may be resolved in accordance with Arbitration Rules of the Regional Centre for International Commercial Arbitration, Lagos; which are the same as the United Nations Commission on International Trade Law (UNCITRAL) Arbitration Rules with slight modifications*". The Model Arbitration Clause is formulated as follows:

"Any dispute, controversy or claim arising out of or relating to this contract or the breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the Rules for Arbitration of the Regional Centre for International Commercial Arbitration, Lagos"

98. Pursuant to the circular, parties are entitled to specify the "*place of arbitration*". However, the arbitration must be administered by the Regional Centre for International Commercial Arbitration, Lagos. Pursuant to the Rules for Arbitration of the Regional Centre for International Commercial Arbitration, Lagos, "*arbitrations held under the auspices (sic) and arbitration rules of the Centre may be held either at its Seat (Lagos) or at any other place chosen by the parties*" [AM4/616]. This clearly indicates a distinction between the "seat" of the arbitration and the "place of arbitration". It also implies that the place of an arbitration may be elsewhere, while the seat remains Lagos.

I. CONCLUSION

99. It is clear, I believe, from these matters that the GSPA and the Awards were obtained by fraud. Drawing together my evidence above:

99.1 The GSPA was concluded by the MPR with a company with no obvious experience in the field. Furthermore, Mr Quinn's evidence to the Tribunal that he had experience working with Shell in oil and gas projects has been denied by Shell. Furthermore, P&ID was a British Virgin Islands company, not a Nigerian company as required as counterpart under Nigerian law.

- 99.2 On the MPR side of the GSPA, there were additional significant features pointing to fraud and concealment:
- 99.2.1 Those negotiating the GSPA for the MPR misrepresented it to the NNPC, downplaying or concealing the considerable risks to the FRN in concluding it.
 - 99.2.2 Those at the MPR responsible for negotiating and concluding the contract avoided subjecting it to the required approval channels and, further, failed to register it, as required, at the National Office for Technology Acquisition and Promotion.
 - 99.2.3 Those implicated at the Ministry include the Minister at the time, Dr. Rilwanu Lukman, as well as Grace Taiga, Director of Legal, and Taofiq Ajibade Tijjani, the Senior Special Assistant to Dr. Rilwanu Lukman.
 - 99.2.4 The following Minister of Petroleum, Ms Alison-Madueke, has herself been implicated in very serious fraud and Nigeria is now seeking her extradition from the UK.
 - 99.2.5 Evidence uncovered so far shows certain of those individuals subsequently received payments from entities associated with P&ID with no obvious explanation.
- 99.3 This is all in the context of endemic corruption in Nigeria, most particularly in the oil and gas sector. Only in recent years have steps begun to be taken to try to attack this corruption, under the presidency of Muhammed Buhari. This is a difficult task given how endemic the corruption is.
- 99.4 In addition, the arbitration itself was conducted in an unusual and suspect way, with the proceedings handled until after the liability hearing by the MPR itself, not the MOJ. When the MOJ eventually took control, the lawyer acting for the MPR resisted communicating with the MOJ rather than the MPR, and eventually had to be replaced. The arbitration led to a patently excessive award, amounting to more than double the combined budgets of three of the most important spending ministries in the Nigerian government and representing close a third of the entire national budget of Nigeria.

100. It is my belief that these matters strongly point to a very serious fraud being perpetrated on the state and people of Nigeria. If the Final Award is enforced, it seems likely it will be those who have perpetrated the fraud and those associated with them who will stand to benefit. That will cause serious harm to the people of Nigeria.
101. I also reiterate that the investigations are ongoing and the authorities are doing their best to uncover further details of what was clearly a sophisticated plan, implemented at the highest levels. I do not believe the FRN was in a position to discover the fraud earlier, nor do I believe it could have properly made the applications it now makes at any earlier date. However, even if the Court takes a different view on that, it is my respectful belief that the fraud is so serious and the outcome of enforcement so obviously unjust (in particular, the fraudsters benefitting from a vast award sum), that the Court should grant the FRN the remedies it seeks: fraud unravels all. The continuing steps by P&ID to enforce the award both in England and elsewhere is simply the continuation of a fraud on the Nigerian people which the English Court should not facilitate.
102. In those circumstances, I respectfully request the Court to grant the FRN the relief it seeks in challenging the awards under sections 67 and 68 of the 1996 Act, in resisting enforcement of the Final Award and in permitting fresh evidence and an additional ground of appeal on the existing appeal.

STATEMENT OF TRUTH

I believe that the facts stated in this witness statement are true.

SIGNED:


NAME: ... Abubakar Malami SAN.....

DATE: 5 December 2019