Claim No: CL-2019-000752

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
COMMERCIAL COURT (~~QK~~BD)

IN AN ARBITRATION CLAIM
AND IN THE MATTER OF APPLICATIONS UNDER S.67 AND S.68 OF THE ARBITRATION ACT 1996

BETWEEN:

THE FEDERAL REPUBLIC OF NIGERIA

Claimant

- and -

PROCESS & INDUSTRIAL DEVELOPMENTS LIMITED

Defendant

Claim No: CL-2018-000182

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
COMMERCIAL COURT (~~QK~~BD)

IN AN ARBITRATION CLAIM
AND IN THE MATTER OF AN APPLICATION UNDER S.66 OF THE ARBITRATION ACT 1996

BETWEEN

PROCESS & INDUSTRIAL DEVELOPMENTS LIMITED

Claimant

- and -

THE FEDERAL REPUBLIC OF NIGERIA

Defendant

RE-RE-RE-AMENDED
STATEMENT OF CASE OF THE FEDERAL REPUBLIC OF NIGERIA
PURSUANT TO CPR 17.1(2)(a)

INTRODUCTION AND SUMMARY

1. This pleading is served pursuant to an order of Sir Ross Cranston dated 10 September 2020 requiring the Federal Republic of Nigeria (**"FRN"**) to serve a Statement of Case in support of its application dated 5 December 2019 challenging three arbitral awards published by an *ad hoc* tribunal (**"the Tribunal"**) on 3 July 2014, 17 July 2015 and 31 January 2017, respectively (together, **"the Awards"**).

2. In the light of Sir Ross Cranston's ruling in his same order that FRN be granted relief from sanctions, this pleading also sets out FRN's case in respect of the application by Process and Industrial Developments Limited (**"P&ID"**) to enforce the award dated 31 January 2017 (**"the Final Award"**).

3. Sir Ross Cranston found in his judgment dated 4 September 2020 that FRN had established a *"strong prima facie case of fraud"* ([2020] EWHC 2379).

4. In summary, FRN's case is that the Awards should be set-aside under s.68(2)(g) of the Arbitration Act 1996 (**"the 1996 Act"**) on the grounds that they, and the gas processing agreement on which they are based (**"the GSPA" or "the Agreement"**), were obtained by fraud and/or procured in a way which was contrary to public policy. In particular:

    1) P&ID procured the GSPA by paying bribes to Nigerian officials, and P&ID concealed this throughout, including through the perjured evidence of Mr Michael Quinn and/or its continued collusion with the individuals to whom it had paid bribes, and failed to disclose this to the Tribunal in the arbitration.

    2) P&ID procured the Awards on the basis of the evidence of Mr Michael Quinn, which was perjured in a number of critical respects and/or due to its continued concealment of the bribery and criminality that was a cause of its entry into the GSPA, including by means of its collusion with the individuals to whom it had paid bribes. P&ID knew Mr Michael Quinn's evidence to be false at the time it was relied upon, but failed to correct it before the Tribunal.

    3) Contrary to the impression that P&ID sought to give through Mr Michael Quinn's evidence to the Tribunal, P&ID entered into the GSPA and/or instituted and pursued the arbitration knowing that it would never be able or willing to perform the contract. Instead, it intended fraudulently to extract

large sums of money from FRN by means of an arbitration or a corrupt settlement.

4) P&ID colluded with FRN's advocate, Mr Shasore and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, including Ms Adelore and/or Mr Oguine and/or Ms Hafsat Belgore and/or Ms Aderemi and/or Mr Dikko, to ensure that Mr Michael Quinn's false evidence went unchallenged in the arbitration and/or that FRN's defence of the claim was impeded and/or that P&ID and its advisers continued to be furnished with confidential and privileged documents belonging to FRN, and P&ID was, as a result, awarded substantial damages by the Tribunal.

5) During the course of the arbitral proceedings, P&ID, and/or persons associated with it and acting on its behalf, paid bribes and/or corruptly colluded with Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, so as to covertly obtain legally privileged and/or confidential documents pertaining to FRN's entry into the GSPA, and FRN's subsequent defence and approach to settlement of P&ID's claim (together **"FRN Privileged Documents"**). The information unlawfully obtained by P&ID was a cause of P&ID's continued pursuit of the arbitral claim and/or gave P&ID an improper and unfair advantage. The identities of all the individuals who wrongfully provided FRN Privileged Documents to P&ID remain concealed by P&ID, but it is to be inferred included (among others) Ms Grace Taiga and/or Mr Tijani and/or Ms Adelore and/or Mr Oguine and/or Mr Shasore and/or Ms Belgore and/or Ms Aderemi. Further, at all material times, P&ID withheld and/or concealed the fact that it was being, and had been, provided with unlawfully obtained documents and information from FRN and the Tribunal.

5. FRN's case is that each of the matters in paragraph 4 above constituted fraud and/or a breach of public policy which should, of itself, result in the Awards being set aside. Furthermore, no reasonable person in FRN's position (regardless of whether Mr

Shasore colluded with P&ID) would have suspected, investigated or alleged fraud against P&ID at the time of the arbitration. FRN's challenge is therefore not barred under s.73 of the 1996 Act.

6. FRN further avers that the Awards should be set aside under s.67 of the 1996 Act on the ground that the arbitration agreement in the GSPA was procured by fraud and the Tribunal therefore lacked substantive jurisdiction.

7. FRN yet further avers that P&ID's application to enforce the Final Award under s.66 of the 1996 Act should be dismissed on the grounds of fraud and/or breach of public policy and/or that the Tribunal lacked substantive jurisdiction. Further or alternatively the application and/or P&ID's Defence should be struck out on the ground that P&ID's conduct of it has amounted to an abuse of the process of the English court, including by reason of (i) the suppression and destruction of documents and (ii) the suppression of information and documents held by a whistleblower, Mr McNaughton.

8. This Statement of Case is served without prejudice to FRN's contention in the pending appeal before the Court of Appeal (appeal no.A4/2019/2601/Y) that the seat of the arbitration was Nigeria, not England.

THE PARTIES

9. FRN is a sovereign state and was the Respondent in the arbitration to which the present applications relate.

10. P&ID is a company incorporated in the British Virgin Islands (**"BVI"**). It was the claimant in the arbitration. P&ID was co-founded by two Irish nationals, Mr Michael Quinn and Mr Brendan Cahill. To the best of FRN's knowledge, there are no publicly- available accounts for the company, and the ownership structure of P&ID is as follows:

    1) Mr Seamus Andrew, the lawyer for P&ID in the arbitration, indirectly owns a 75% share of P&ID through his company Lismore Capital Ltd (**"Lismore"**), as described below.

    2) The remaining 25% of P&ID is owned by VR Global Partners, L.P, of which the general partner is VR Advisory Services Ltd, a so-called 'vulture fund'

registered in the Cayman Islands.

11. Messrs Quinn and Cahill have been implicated in wrongdoing in respect of their previous business ventures. In particular:

    1) Messrs Quinn and Cahill were associated with a previous arbitration commenced against FRN by a company named IPCO (Nigeria) Limited (**"the IPCO arbitration"**) which arbitration the English Commercial Court and Court of Appeal found to be *prima facie* fraudulent, including by making direct payments to IPCO (Nigeria) Limited employees and funding the conduct of the proceedings through (at least) their companies~~y~~ Eastwise Trading Limited (**"Eastwise"**) and Industrial Consultants (International) Limited (**"ICIL Ireland"**). Messrs Quinn and Cahill also procured that Mr Taofiq Tijani, formerly Chairman of the Technical Committee of the Ministry of Petroleum Resources (**"the MPR"**), covertly gathered evidence for use on behalf of IPCO (Nigeria) Limited. Mr Andrew indirectly provided funding for the conduct of the IPCO arbitration through his company, Lismore.

    2) In September 2014, an Irish company controlled by Messrs Michael Quinn and Cahill, Industrial Consultants (International) Limited (**"ICIL Ireland"**) made three payments to African Cable Television Limited (**"ACL"**) on 15 and 19 September 2014 of US$1.038 million, US$1.038 million and US$1 million, respectively. ACL is the subject of pending criminal charges in Nigeria for its involvement in a money-laundering scheme relating to the weapons trade. No satisfactory explanation has been provided by P&ID as regards these payments. The proper inference to be drawn therefrom, in the light of the other indicia of fraud and bribery by P&ID in relation to the GSPA as set out herein, is that those payments were made for an improper purpose.

    3) On 29 August and 1 September 2014 a company named Farsman Investment Limited made payments of US$19,975 and US$10,000 to Eastwise (a company of Mr Cahill and Mr Michael Quinn at the time). To the best of FRN's knowledge, Farsman Investment Limited is part of the same corporate group as Farsman Holdings Limited, which has been identified in Nigerian legal documents as a recipient of two corrupt payments in connection with the fraud case relating to the 'OPL 245' oil field of US$17,068,961 and

US$30,450,000.

4) In its r~~R~~eport into payments made in respect of planning matters to Irish officials in the 1990s, the Mahon Tribunal found that ICIL Ireland made corrupt payments of tens of thousands of pounds to a politician, Mr Lawlor, for purported *"feasibility studies"*.

5) Mr Michael Quinn was charged in a Russian "*spying scandal*" in 2006 and was described as being *"at large"* at the time.

6) Mr Bernard McNaughton, a former employee of companies controlled by Messrs Michael Quinn and/or Cahill and who was based in the Abuja office of ICIL Ireland's associated Nigerian company, ICIL Limited (**"ICIL Nigeria"**) between 2001 and 2014, has identified via statements made in correspondence dated 29 September 2014, 20 January 2020 and 29 September 2020 that he was party to, and/or aware of, various illegal activities during this time, including contract fixing and illegal payments to Nigerian officials, as well as the concealment of the existence of classified and restricted documents that had been unlawfully obtained. It is to be inferred from the totality of the evidence of wrongdoing by P&ID particularised in this pleading that Mr McNaughton's statements are accurate and that such unlawful conduct was the *modus operandi* of those behind and associated with ICIL Ireland, ICIL Nigeria and P&ID.

11A. In Mr McNaughton's correspondence dated 20 January 2020, 29 September 2020, and 30 September 2020 he indicated his willingness, in connection with the current proceedings, to (1) give witness evidence of his knowledge of the corruption and illegal activities carried out by individuals who were behind and who had acted on behalf of P&ID; and (2) provide copies of documents he held. In Mr McNaughton's email of 20 January 2020, Mr McNaughton further identified that, in addition to being personally willing to give evidence, he was in touch with Godwin Odama, accountant to ICIL associated companies, who could be arranged to provide further witness evidence of corruption.

11A1) Following the receipt by VR Advisory of the email of 20 January 2020:

(1) Mr McNaughton's email was forwarded to Mr Andrew, who forwarded it to Mr Burke KC ~~QC~~ and Mr Cahill. Mr Cahill sent it to Mr Neil Murray and Mr David Hallett.

(2) The strategy of (at least) Mr Cahill and Mr Hallett, acting on behalf of P&ID, was to procure that Mr McNaughton did not give evidence, or arrange for documents or evidence to be otherwise provided, that would be damaging to P&ID's case in these proceedings. As Mr Hallett set out to Mr Cahill in an email dated 3 March 2020, Mr Hallett's approach in communication with Mr McNaughton had been that the only way Mr McNaughton could get a settlement was "*by doing all that [he] can to assist in…realisation of the award. He should forget taking any action that interferes with the main event which is getting money"* and that "*the aim …is…to keep him onside so that he takes no action that has the potential to be seized upon by the opposition…".*

(3) By email from Mr Cahill to Mr McNaughton dated 11 March 2020, Mr McNaughton was threatened with legal action and the withdrawal of an offer to make a payment to him if he continued to express the allegations that had been made in his email of 20 January 2020. That such payment to Mr McNaughton was to be linked to Mr McNaughton not disseminating incriminating evidence about P&ID or those who had acted on behalf of it was confirmed by Mr McNaughton's email of 27 March 2020, in which the expectation that he would *"make a legal undertaking not to disseminate any information on ICIL work practise or activities by any individual working for ICIL*" was identified.

(4) In the event, in addition to the threats that had been made, this link and outcome was achieved by the settlement agreement with Mr McNaughton (dated 10 April 2020, but in fact entered into in or around July 2020) being structured so as to provide that Mr McNaughton was to be paid £97,000 (plus up to a further £60,000 depending on any tax liability) by ICIL but only upon P&ID receiving payment from FRN pursuant to P&ID's claim. Following P&ID's defeat in the hearing before Sir Ross Cranston, Mr Cahill personally paid Mr McNaughton £10,000 to procure his continued silence pending further payment pursuant to the 10 April 2020 agreement.

11A2) In the circumstances: (1) P&ID failed to identify Mr McNaughton in or before April 2021 as a custodian for the purposes of its disclosure, despite P&ID's current directors Jeffrey Johnson, Emile du Toit and Mr Andrew all having been aware from Mr McNaughton's email dated 20 January 2020 that Mr McNaughton had identified himself as holding adverse documents that he was prepared to provide to P&ID and/or provide for the purposes of disclosure in the proceedings; and/or (2) individuals acting on behalf of P&ID, including Mr Cahill and Mr Hallett, via a combination of threats and/or financial inducements, intended to and/or did procure or persuade Mr McNaughton to withhold damaging witness and documentary evidence that he might otherwise have provided in connection with the current proceedings.

11A2a) In addition, following Mr McNaughton's email of 20 January 2020, payments were made by Mr Cahill (whether direct or via other ICIL group companies) to Mr Godwin Odama, with an email from Mr McNaughton to Mr Cahill dated 15 May 2020 recording (it is inferred, accurately) that Mr Godwin Odama had been contacted and advised to destroy records. It is inferred that this was co-ordinated by Mr Cahill in concert with Mr Nolan, and that this, and the payments, were intended by those individuals, acting on behalf of P&ID, to persuade Mr Godwin Odama not to give adverse witness evidence and/or to ensure documentary evidence adverse to P&ID's case was destroyed.

11A3) This failure on the part of P&ID to provide proper disclosure and/or the provision of financial inducement by those acting on behalf of P&ID for the purpose of persuading Mr McNaughton and/or Mr Godwin Odama not to give adverse witness and documentary evidence constitutes an abuse of process on the part of P&ID, such that P&ID's defence should be struck out and/or adverse inferences drawn, including that: (1) Mr McNaughton's statements in his correspondence are accurate and that such unlawful conduct was the *modus operandi* of those behind and associated with ICIL Ireland, ICIL Nigeria and P&ID; and/or (2) Mr McNaughton, had he remained willing and untainted, would have been willing and able to give oral evidence on such matters, as well as corroborate such oral evidence with documentary evidence (whether held by him or sources he could identify); and/or (3) the oral and/or documentary evidence that Mr McNaughton could have provided, if he remained willing and

untainted, would have supported FRN's case, and undermined P&ID's case, by going to the credibility of P&ID's witnesses and/or constituting relevant similar fact evidence supporting the case that bribes were paid to Nigerian officials and representatives by or on behalf of P&ID in connection with the entry into the GSPA and/or arbitral proceedings, and then covered up and concealed throughout the arbitral process.

11A4) Further and in any event, the matters pleaded in this paragraph 11A-11A3) are themselves relied upon as demonstrating the willingness of P&ID and/or those acting on behalf of or associated with P&ID to seek to suppress facts and evidence adverse to P&ID's position and/or to act unconscionably in its dispute with FRN.

THE GSPA

12. Mr Michael Quinn stated in his evidence to the Tribunal that P&ID approached FRN to discuss its proposal for the GSPA in 2008, and secured a meeting in late 2008 with the then President of FRN, Umaru Musa Yar'Adua, to discuss the proposal. FRN has been unable to identify any record of the said meeting with the President, and is therefore unable to admit or deny that it took place. There was a large spike in cash withdrawals by a company related to P&ID around the time of the purported meeting, as particularised at paragraphs 54 - 56 below. The alleged meeting with President Yar'Adua was preceded by a gas investors' roadshow in Abuja on 15 May 2008, which was attended by representatives of P&ID and by various Nigerian officials including Dr Lukman. According to P&ID's documents, approximately US$700,000 of cash (in a combination of US dollar and Naira denominations) was withdrawn from the accounts of P&ID-related entities between 14-15 May 2008. FRN avers that these were bribes to be paid to officials at the roadshow, including Dr Lukman.

13. A memorandum of understanding was entered into between FRN and P&ID on 22 July 2009, pursuant to which the parties agreed to explore the construction of a gas processing plant in the Calabar region of Nigeria.

14. P&ID's proposal for the GSPA was subsequently approved by the Technical Committee of the Ministry of Petroleum Resources (**"the MPR"**), of which Mr Taofiq Tijani was the chairman. However, it was deficient in at least the following respects:

1) P&ID was a BVI-registered company with no substantial assets, no physical office and no website. This, of itself, meant that it was not a suitable company to engage on a 20-year, multi-billion dollar energy infrastructure project.

2) P&ID's evidence in the arbitration, which was accepted by the Tribunal, was that performance of the GSPA would require £579,990,000 of capital expenditure and £59,881,600 per annum of operating expenditure. P&ID did not have the resources to fund these costs itself, nor had it secured the necessary (or any) funding from third parties.

3) P&ID had no experience of constructing gas-processing plants of the kind envisaged by the GSPA, or at all.

4) P&ID had only a very small number of employees, and Messrs Michael Quinn and Cahill themselves had no engineering qualifications. FRN has identified only five P&ID employees from publicly-available information.

5) ICIL Ireland, an Irish company controlled by Messrs Michael Quinn and Cahill, sent a purported letter of comfort undertaking to finance the construction of a 70km pipeline required for the GSPA project (as to which see paragraph 17.5) below). However, at the time ICIL Ireland's assets totalled just EUR€300,000, compared to the estimated cost of constructing the pipeline of US$91 million.

15. As particularised at paragraphs 35-38 below, bribes were paid and/or promised to Mr Tijani in return for him overlooking the abovementioned deficiencies in P&ID's proposal. Consequently, the Technical Committee carried out no proper due diligence to assess whether P&ID was able and willing to perform the GSPA.

16. The GSPA was executed on 11 January 2010. It was signed on behalf of FRN by the then-Minister of Petroleum, Dr Lukman. Dr Lukman's signature was witnessed by Ms Taiga, the Legal Director of the MPR. Mr Michael Quinn signed on behalf of P&ID, witnessed by Mohammed Kuchazi.

17. By way of summary, the GSPA provided as follows:

1) P&ID was obligated to construct Gas Processing Facilities, as defined, on a site allocated to them by Cross River State Government (Article 3(a)).

2) FRN was obligated to deliver 400 MMSCuFD of Wet Gas to P&ID's Gas Processing Facilities free of charge (Article 3(c)).

3) P&ID was then required to process the Wet Gas and return to FRN approximately 85% of the Wet Gas feedstock in the form of Lean Gas (clause 3(d)). The Lean Gas was to be used by FRN for power generation. The remaining Natural Gas Liquids were to be retained by P&ID to be sold for profit.

4) The duration of the Agreement was 20 years (Article 5).

5) The parties recognised that it might be necessary to construct an additional pipeline of up to 70km in length to connect the Gas Processing Facilities to a nearby pipeline, the Adanga pipeline. P&ID undertook to build and install this pipeline if required (Article 8(g)).

6) The Agreement was governed by Nigerian law and contained an arbitration clause in favour of arbitration under the Nigerian Arbitration and Conciliation Act, with the venue of the arbitration stated to be London (Article 20).

7) Recital (i) to the GSPA stated that P&ID had undertaken *"all necessary studies"*, including the identification of suitable associated gas fields, and was "*ready to commence a fast track development of the project*". This was a false representation by P&ID, as (at least) Mr Quinn and Mr Cahill knew. P&ID's representation at recital (h) that *"P&ID possesses the requisite finance, technology and competence for the fast track development of the Project"* was similarly knowingly false.

18. The GSPA was executed without following the legal procedures required by Nigerian law, the result of which was that the contract was null and void and/or unenforceable. In particular:

1) The GSPA was not authorised by, or notified to, the Bureau of Public Procurement, contrary to sections 15 and 16 of the Public Procurement Act 2007. Section 16 of the Act required, amongst other things, that any qualifying contracts were offered as part of an open, competitive tender process.

2) The GSPA was not approved by, or notified to, the Federal Executive

Council, as required by sections 1(1) and 2(2) of the Infrastructure Concession Regulatory Commission (Establishment) Act 2005.

3) The GSPA was not notified to, and therefore could not be monitored by, the Infrastructure Regulatory Commission, contrary to section 20 of the Infrastructure Concession Regulatory Commission (Establishment) Act 2005. Furthermore, section 2(4) of the said Act required qualifying tenders to be advertised in the Federal Gazette and at least three national newspapers. No such advertisements were placed.

4) The GSPA was not registered with the National Office for Technology Acquisition and Promotion, contrary to sections 4(d) and 5 of the National Office for Technology Acquisition and Promotion Act 1994.

19. The official with responsibility for compliance with the abovementioned procedures and/or responsible for providing legal advice to the Ministry of Petroleum Resources and/or drafting and providing comments and advice on, and involvement in the conclusion of, contracts to be entered into by the Ministry of Petroleum Resources was Ms Grace Taiga. It is to be inferred that Ms Taiga failed to ensure compliance with these above procedures because of bribes paid or promised to her by P&ID, as particularised at paragraphs 23-30C below. Further, as a result of the bribes paid or promised to her by or on behalf of P&ID: (1) Ms Taiga used her influence and powers as a public officer to favour P&ID and push forward FRN entering into the GSPA with P&ID; and/or (2) P&ID induced Ms Taiga, who was responsible for drafting the GSPA, to depart from the terms of a model arbitration clause and/or to include an arbitration clause in the GSPA which was contrary to the interests of the FRN with a view to ensuring that any arbitration took place outside the supervision of the Nigerian government and courts; and/or (3) Ms Taiga was (to the knowledge of P&ID) in a position of actual or potential conflict of interest between (a) her own interests and (b) her responsibilities and duties to the MPR and FRN.

20. It is to be inferred from the facts referred to at paragraphs 10-11 and 14-19 above, as well as the evidence of widespread bribery particularised at paragraphs 21-56 below, that:

1) P&ID never had any intention of performing the GSPA, would not have been able to perform and knew when it entered into the Agreement that it would

not have been able to do so.

2) Rather, P&ID's intention when it entered into the GSPA was fraudulently to extract large sums of money from FRN through an arbitration or a corrupt settlement.

3) P&ID knew when it entered into the GSPA that FRN would not attempt to enforce P&ID's obligations under the GSPA. Alternatively, P&ID made a calculated guess that FRN would not attempt to do so, or P&ID was indifferent as to whether FRN would attempt to do so, since P&ID was a company incorporated in the BVI with no substantial assets, from which no substantial recoveries could have been made had FRN attempted to bring a claim against it for failure to perform the contract.

4) Alternatively, by the stage it commenced the arbitration against FRN, P&ID knew that it would not have been able to perform the GSPA. Its intention when it commenced the arbitration was fraudulently to extract large sums of money from FRN through the arbitration or a corrupt settlement.

BRIBES PAID TO NIGERIAN OFFICIALS

21. P&ID procured the conclusion of the GSPA, and the silence of those who knew about its fraudulent conduct as particularised herein, by paying bribes to Nigerian officials. The existence and details of the bribes have been consistently concealed by P&ID and the recipients of the bribes. It is to be inferred from the totality of the evidence uncovered to date of the bribes paid that additional but still concealed payments or benefits were made, provided or promised by, or on behalf of, P&ID to (1) those individuals pleaded herein as having received bribes and/or (2) to other Nigerian officials and/or other individuals responsible for representing FRN in the arbitration and/or other individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or other individuals directly and/or indirectly involved in FRN's defence to P&ID's claim in the arbitration whose identity and involvement in each case remains currently obscured from FRN. Further and alternatively, such bribes caused (to the knowledge of P&ID in each case) the recipients to be in a position of actual or potential conflict of interest between (a) their own interests and (b) their responsibilities and duties to the MPR and FRN.

22. In this respect:

1) It is an offence under Nigerian law for a person to give, or agree to give, any benefit to a public official or agent in return for carrying out, or forbearing from carrying out his or her functions (sections 8, 9 and 17-22 of the Corrupt Practices and Other Related Offences Act 2000 and section 10 of the Code of Conduct Bureau and Tribunal Act 1991 and section 6 of the Code of Conduct in Part V of the Constitution of Federal Republic of Nigeria 1999 which is in identical terms to section 10).

2) Pursuant to sections 8(2)(c) and 53 of the Corrupt Practices and Other Related Offences Act 2000, and paragraph 6 of the Fifth Schedule of the Nigerian Constitution, any benefit given to a public officer by a person seeking to obtain a contract from a government department, or who already holds such a contract, is presumed to have been given corruptly. The position under English law is materially the same. Further pursuant to section 10 of the Corrupt Practices and Other Related Offences Act 2000, it is an offence for a person to receive any property or benefit for himself or any other person on account of anything previously done or omitted to be done, or anything to be done or omitted to be done, or any favour or disfavour already shown or to be afterwards shown, by a public officer in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a government department, public body or other organisation or institution in which the public officer is serving as such.

2A) Further or alternatively, pursuant to section 311 of the Penal Code applicable in the Federal Capital Territory, Abuja, it is an offence of criminal breach of trust for anyone entrusted with or having a dominion over property, to dishonestly misappropriate or convert to his own use that property or dishonestly use or dispose of that property in violation of any direction of law prescribing the mode in which that trust is to be discharged or in violation of any express or implied contractual duties.

2B) Further or alternatively, by Rule 030416 of the Federal Government Public Service Rules 2008 Edition (**"the Federal Government Public Service Rules"**), which rules have constitutional force as a matter of Nigerian law,

every public officer is subject to the Official Secrets Act 2004 and/or public officers are prohibited from disclosing to any person, except in accordance with official routine or with the special permission of the government, any article, note, document or information entrusted to them in confidence by any person holding office under any government in the Federal Republic of Nigeria, or which they have obtained in the course of their official duties. Further or alternatively, pursuant to Rule 030416, public officers also have a duty to exercise due care and diligence to prevent the knowledge of any such article, note, document or information being communicated to any person against the interest of the government.

2C) Further or alternatively, by Rule 030417 of the Federal Government Public Service Rules, public officers are prohibited from removing or copying official minutes, records or other documents except as part of their duties or with permission, and/or by Rule 030419 of the Federal Government Public Service Rules, no public officer may, on leaving office, take with him any documents without the written permission of the Permanent Secretary in the Office of Establishments and Pension.

2D) Further or alternatively, pursuant to section 1 of the Nigerian Official Secrets Act 2004, a person who (1) transmits any classified matter to a person to whom he is not authorised on behalf of the government to transmit it; or (2) obtains, reproduces, or retains any classified matter which he is not authorised on behalf of the government to obtain, reproduce or retain as the case may be, is guilty of an offence.

2E) Further or alternatively, section 23(1) of the Corrupt Practices and other Related Offences Act 2000 imposes a duty on public officers to report to the Nigerian Independent Corrupt Practices and other Related Offences Commission (the **"Commission"**) or a police officer any gratification that has been given or promised or offered them. Pursuant to section 23(2) of the Corrupt Practices and other Related Offences Act 2000 any person from whom gratification has been solicited or obtained, or from whom an attempt has been made to obtain such gratification, in contravention of any provision of that Act is obliged, at the earliest opportunity thereafter, to report the same to the Commission or a police officer.

3) FRN avers that the bribes particularised below:

   1) were made by or on behalf of P&ID and were intended to influence the recipients to award the GSPA to P&ID, to the extent that they were made before the contract was executed; and/or

   2) were made in consideration of promises made to the recipients prior to the entry into force of the GSPA, with the intention of influencing them to award the contract to P&ID, or alternatively were made in consideration of the recipients' silence as to P&ID's wrongdoing, as particularised in this Statement of Case, in procuring the GSPA and/or the Awards; and accordingly

   3) were illegal under sections 8-10 and/or 17-22 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991 and/or lead to a presumption of corruption pursuant to sections 8(2)(c) and 53 of the Corrupt Practices and Other Related Offences Act 2000, and paragraph 6 of the Fifth Schedule of the Nigerian Constitution.

4) All of FRN's rights are reserved in relation to P&ID's 11 December 2020 Response ~~has refused to respond~~ to FRN's Request for Further Information dated 20 May 2020 seeking a list of the payments that it and associated companies made to certain individuals. If alleged, it is denied that P&ID has given full disclosure of all payments made to Nigerian officials or of the circumstances of those payments. The appropriate inference is that further payments, of which FRN is unaware, have been made to those individuals and/or others. FRN reserves the right to apply to amend this pleading as and when details of those further payments come to light.

5) As a matter of Nigerian law, a contract that is tainted with illegality or contrary to public policy is unenforceable. A contract induced or affected by the bribery of a public official will accordingly be unenforceable on the basis that it is tainted with criminality and/or the enforcement of the same is contrary to public policy. Further or alternatively, as a matter of Nigerian law, the fact that the entry into a contract was induced or affected by bribery is a defence to a claim by the bribing party of repudiatory breach by its counterparty and/or is a

defence to a claim by the bribing party relying on such contract on the basis that the contract is void, alternatively voidable by way of counterclaim.

Bribes paid to Grace Taiga

23. The following payments (at least) were made to Ms Taiga on behalf of P&ID:

aaa1) On 12 May 2008, a payment via Western Union of EUR 1,372, as recorded on an internal P&ID spreadsheet of payments made to Ms Grace Taiga. The said payment was made at around the same time of a series of very large cash withdrawals just prior to the gas investors' roadshow in Abuja on 15 May 2008 which was attended by a number of Nigerian officials, including Dr Lukman: paragraph 12 above.

aa1) On 28 December 2009 a payment of US$5,000, as recorded in an internal spreadsheet entitled *"Expen"* under the label *"Grace Taiga"*.

a1) On 28 October 2008 a payment of £3,500 under the label *"Grace Taiga – PR"*.

1) On 5 April 2012, payments of £400 and £100 from Mr Cahill to Ms Taiga via Western Union.

1A) On 3 July 2012 a cash payment of NGN 150,000 (approx. US$919.96) from Mr Isaac Ebubeogu, a secretary of ICIL Nigeria (as which to see paragraph 44 below) to Ms Taiga, deposited by Ms Taiga into her Access Bank account numbered 0003281401 under the reference *"Isaac"*. In the week leading up to the said deposit, Mr Ebubeogu made ten cash withdrawals totalling NGN 235,000 (approx. US$1,442.11) from his Guaranty Trust Bank account numbered 24190030. Such withdrawals were preceded by a cash deposit into the same account in the sum of NGN 237,500 (approx. US$1,458.22) from *"ICIL"* on 28 June 2012. It is to be inferred that the said payment was made by ICIL to Mr Ebubeogu with the intention that it be used to fund the cash payment made to Ms Taiga on 3 July 2012.

1B) Three cash deposits of NGN 100,000, NGN 20,000 and NGN 100,000 on 14 July, 14 August and 30 September 2015 under the reference "*Adebayo Adetunji*".

2) On 14 September 2015, a payment of US$1,000 by Eastwise into Ms Taiga's Zenith Bank account no.5070369868.

2A) On 14 June 2016, a payment of US$3,000, as referred to in Mr Cahill's WhatsApp message to Ms Taiga of the same date.

3) On 18 December 2017, a payment of US$10,000 by ICIL Ireland into Ms Taiga's Zenith Bank account no.5070369868.

4) On 27 June 2018, a payment of US$10,000 by ICIL Ireland into Ms Taiga's Zenith Bank account no.5070369868.

5) On 1 March 2019, a payment of EUR 500 by ICIL Ireland into Ms Taiga's ~~Access~~ Zenith Bank account no. ~~1004618842~~ 5070369868.

6) On 25 March 2019, a payment of EUR 500 by ICIL Ireland into Ms Taiga's ~~Access~~ Zenith Bank account no. ~~1004618842~~ 5070369868.

6A) On 31 October 2019 a payment to Ms Taiga of EUR 65,000.

7) On 1 November 2019, a payment of EUR 45,516.61 by ICIL Ireland via bank transfer, as accepted by P&ID in paragraph 1 of its 11 December 2020 Response to FRN's Request for Further Information pursuant to CPR Part 18 dated 20 May 2020 (**"RFI"**).

8) On 6 January 2020, a payment of EUR 22,694.95 by ICIL Ireland via bank transfer, as accepted by P&ID in paragraph 1 of its 11 December 2020 Response to FRN's RFI.

23A. P&ID's disclosure of WhatsApp messages reveals that (at least) the payments referred to in paragraph 23(7)-(8) above were covertly made by Mr Cahill, to the knowledge of Mr Andrew and Mr Burke KC, by transferring funds to Ms Grace Taiga's daughter Ms Omafuvwe Taiga in the US, before Ms Omafuvwe Taiga transferred such funds to Nigeria via a company referred to as "ODY" of which Ise Taiga is or was a director.

24. Ms Taiga's annual salary when she was Legal Director of the MPR was approximately US$~~5,000~~12,500 at the 2009/10 average exchange rate.

25. Eastwise and ICIL Ireland are each companies connected to, and under common control with, P&ID:

1) Mr Cahill has accepted in his evidence to the English court that he controlled Eastwise at the time of the payments to Ms Taiga.

2) The shareholders of ICIL Ireland are, according to public documents, Messrs Michael Quinn and Cahill. Until recently, Anita Quinn (Mr Michael Quinn's wife) was also a shareholder. Mr Cahill is the company secretary.

3) It is therefore to be inferred that the abovementioned payments to Ms Taiga were made on behalf of P&ID.

26. Each of the payments at paragraph 23 above were unlawful bribes, as to which paragraph 22 above is repeated.

27. Ms Taiga also received the following cash payments into her bank accounts:

1) On 19 and 20 August 2010, two cash deposits totalling US$10,400 were made into Ms Taiga's Access Bank account no. 0008954146.

2) On 14 June 2013, a cash deposit of US$6,500 was made into Ms Taiga's Access Bank account no. 0008954146.

28. It is to be inferred against the totality of the evidence of other bribes paid to Ms Taiga and other Nigerian officials by P&ID and its related companies, as particularised herein, that these cash payments were unlawful bribes made by, or on behalf of, P&ID, as to which paragraph 22 above is repeated. Companies associated with Messrs Cahill and Michael Quinn had been paying unlawful bribes to Ms Taiga since around 2004, at which time she was a public official working for the Nigerian Ministry of Defence as a legal advisor, as confirmed in an email from Mr Ken Smyth to Mr Cahill dated 25 May 2020. Further or alternatively, that Ms Taiga was the recipient of bribes by, or on behalf of P&ID, is to be inferred from the fact that she was apparently amongst the individuals who unlawfully shared FRN Privileged Documents with P&ID. The bribes paid to Ms Taiga in the period before the GSPA are particularised at paragraphs 17B and 23A(1) of FRN's Re-Amended Reply. In addition to the payments identified therein, FRN has identified further bribes paid to Ms Taiga by ICIL of US$5,000 and US$2,000 by Western Union on 14 June and 4 October 2004, respectively. It is to be inferred that these payments were made for the purpose of obtaining valuable contracts on behalf of and/or inducing Ms Grace Taiga to show favour in the performance of her official duties to companies within the ICIL

group of companies, of which P&ID was part once incorporated.

29. Further payments have been made to Ms Taiga or for her benefit by Mr Cahill on behalf of P&ID since September 2019. Mr Cahill has made admissions to this effect in his evidence before the Court. However, P&ID has refused to specify when or how these payments were made or their amount. FRN reserves the right to amend this pleading as and when P&ID provides this information, as it should. In any event, the correct inference in light of the transactions identified at paragraph 23 above is that these further (unspecified) payments were unlawful bribes made by or on behalf of P&ID.

30. For the avoidance of doubt, it is denied that the payments at paragraph 23 above were made for the purpose of contributing to Ms Taiga's medical expenses, as Mr Cahill and Ms Taiga have alleged in witness statements to the English court. However, even if the payments were so intended, they were in any event unlawful for the reasons at paragraph 22 above.

30A. Further, the limited disclosure provided by P&ID reveals that:

1) Payments to or for the benefit of Ms Taiga were made by, or on behalf of P&ID, using money remittance and foreign exchange service providers, which it is to be inferred have been used as a method of payment in order to conceal the existence of such payments due to the difficulties in identifying and tracking such forms of payment; and/or
2) Additional payments have been made by, or on behalf of P&ID, intended for the benefit of Ms Taiga via payments to her daughter Ms Omafuvwe Taiga. It is to be inferred that Ms Omafuvwe Taiga and other contacts of Ms Taiga and/or concealed bank accounts belonging to Ms Taiga herself have been used as a recipient of payments by or on behalf of P&ID to or for the benefit of Ms Taiga in order to conceal the existence of such payments; and/or
3) Additional payments in kind have been made by, or on behalf of P&ID, intended for Ms Taiga via arranging goods to be delivered to associates of Ms Taiga. It is to be inferred that this method of payment in kind has been used to conceal the existence of such payments; and/or
4) Ms Taiga has been using an "*incognito*" number to communicate with individuals associated with P&ID and to arrange payments to her, or on her

behalf, from such persons. It is to be inferred that the use of such method of communication was used by Ms Taiga to conceal her communications and the existence of such payments; and/or

5) P&ID committed to make payment to Ms Taiga from any recovery made by it pursuant to any arbitration award or settlement as against FRN. Whether such commitment was by P&ID committing to make payment to Ms Taiga of a proportion of any sum recovered by it, or by Ms Taiga having been granted a financial or ownership interest in P&ID itself, remains obscured to FRN.

30B. It is accordingly to be inferred that the known payments and benefits pleaded at paragraphs 23, 27, 29, 30A and 32 herein represent a small fraction of the total payments or benefits intended for Ms Taiga that have been made or promised by, or on behalf of, P&ID, in the period since P&ID's incorporation on 30 May 2006.

30C. Whilst the details of the corrupt arrangement reached between P&ID and Ms Taiga have been concealed by P&ID and Ms Taiga from FRN, it is to be inferred that: (1) prior to or during the negotiation of the GSPA, P&ID and/or those acting on behalf of P&ID paid or promised Ms Taiga payments and/or a share of the sums it was able to obtain in consequence of its having entered into the GSPA with FRN (with Ms Taiga, it seems, having been granted a financial or ownership interest in P&ID, alternatively in any sum recovered as against FRN pursuant to the arbitration), in consideration for her assisting P&ID as set out at paragraphs 19, 59A, 64(4), 79F, 79H and 88 herein; and (2) the payments and benefits pleaded at paragraphs 23, 27, 29, 30A, 30B, 32 and 34B herein were pursuant to that corrupt arrangement.

Bribes paid to Vera Taiga

31. Vera Taiga is Ms Taiga's daughter. She resides, and resided at the relevant time, in London.

32. The following payments (at least) were made to Vera Taiga on behalf of P&ID:

1a) On 30 October 2008 Vera Taiga was paid US$5,856.87 by Marshpearl Limited (**"Marshpearl"**) from its Bank of Cyprus account numbered 0155-40-508574-06.

1b) On 1 December 2008 Vera Taiga was paid US$6,995.91 by Marshpearl from the same account.

1c) On 19 January 2009 Vera Taiga was paid US$5,164.10 by Marshpearl from the same account.

1d) On 12 February 2009 Vera Taiga was paid US$1,500 and US$751.72, in two separate transactions, by Marshpearl from the same account.

1e) On 29 March 2010 Vera Taiga was paid US$5,000 from Hobson Industries Limited.

1) On 30 December 2009 Vera Taiga was paid US$4,969.50 into her HSBC account in London by Marshpearl ~~Limited ("**Marshpearl**")~~. The transaction is described as a "*commission payment*" on the banking records.

2) On 30 January 2012 Vera Taiga was paid US$5,000 into her HSBC account in London by Kristholm Limited (**"Kristholm"**). Again, the transaction is described as a "*commission payment*" on the banking records.

3) On 15 June 2016 Vera Taiga was paid £2,118 by ICIL.

33. Marshpearl and Kristholm are part of the same group of companies as P&ID, controlled by Messrs Michael Quinn and Cahill, as P&ID has admitted in its evidence to the English court.

34. The payments at paragraph 32 were intended for Ms Taiga. P&ID has admitted this in evidence before the Court. Each of the payments was accordingly an unlawful bribe, as to which paragraphs 19, 22 and 30 above are repeated.

Bribes paid to Ise Taiga

34A. Ise Taiga (who goes under the married name of Ise Taiga Joel) is another of Ms Taiga's daughters (**"Ise Taiga"**). She resides in Nigeria, but resided in the United Kingdom between 1990 and 2006.

34B. The following payments (at least) were made to Ise Taiga by Marshpearl, which it is inferred were made at the direction of on behalf of Messrs Michael Quinn and Cahill (being the individuals who proceeded to co-found P&ID):

1) On 24 January 2005, Ise Taiga was paid ~~US$~~£2,038.22 by Marshpearl.

2) On 9 March 2005, Ise Taiga was paid ~~US$~~£5,032.09 by Marshpearl.

3) On 19 April 2005, Ise Taiga was paid ~~US$~~£17,050.72 by Marshpearl.

3A) On 28 April 2005, Ise Taiga was paid £15,000 by Marshpearl.

4) On 6 May 2005, Ise Taiga was paid two separate payments of ~~US$~~£15,040.83 and ~~US $~~£15,049.05 respectively by Marshpearl.

5) On 23 December 2005, Ise Taiga was paid ~~US$~~£10,036.19 by Marshpearl.

34Ba. Moreover, according to WhatsApp messages disclosed by P&ID:

1) In December 2009 Ise Taiga was paid US$4,969, according to a WhatsApp message from Mr Cahill to Ise Taiga dated 19 January 2021.

2) On or around 15 December 2020 Ise Taiga was given NGN 1 million according to a WhatsApp message from Ise Taiga to Mr Cahill of the same date (which was then forwarded to Mr Andrew and Mr Burke). In a subsequent message on the same day Ise Taiga said *"Jim and I met up yesterday evening. And then he gave me the money"*. It is to be inferred that she was given the money in cash by James Nolan.

34C. It is to be inferred, consistent with the totality of the evidence particularised in this pleading, that the payments at paragraph 34B and 34Ba were intended for Ms Grace Taiga. Each of the payments was accordingly an unlawful bribe, as to which paragraphs 19, 22 and 30 above are repeated.

Bribes paid to Mr Tijani

35. The following payments were made to Mr Tijani on behalf of P&ID:

1) In April 2009, Mr Tijani was given US$50,000 in cash by Messrs Michael Quinn and Hitchcock following a dinner at the Chopsticks Chinese Restaurant in Maitama.

2) On 17 October 2013, a payment of US$30,000 was made to a company named Conserve Oil Limited (**"Conserve Oil"**) by SESFTF Progress Limited (**"SESFTF"**). Although the payment was made to Conserve Oil, FRN avers that it was intended for Mr Tijani personally, as he has stated in evidence given to the English court.

3) On 3 April 2014, Mr Tijani was paid NGN 3,440,000 (approximately £12,384) by Lurgi Consult Limited (**"Lurgi Consult"**).

4) Also on 3 April 2014, Mr Tijani was paid NGN 4,350,000 (approximately £15,660) by Conserve Oil. FRN avers that this was in reality an indirect payment from Lurgi Consult, which had earlier paid the sum of NGN 55,504,768.41 (approximately £200,000) to Conserve Oil on 10 March 2014.

5) On 22 April 2015, Mr Tijani was paid NGN 4,000,000 (approximately £13,200) by Lurgi Consult.

36. SESFTF and Lurgi are companies in the same group as P&ID and are controlled by individuals associated with P&ID (in the case of SESFTF, Mr Cahill and in the case of Lurgi, James Nolan and Mr Michael Quinn's son, Adam Quinn). P&ID has admitted this in evidence before the Court.

37. The payments at paragraph 35 above were gifts intended for the benefit of Mr Tijani, made on behalf of P&ID in consideration for promises made before the GSPA was executed (save for the US$50,000 cash gift, which was made in April 2009). Mr Tijani has given evidence to this effect before the Court. In exchange for those promises, Mr Tijani overlooked the obvious deficiencies in P&ID's proposal for the project, as particularised at paragraph 14 above. Further, as part of the corrupt relationship between P&ID and Mr Tijani and in consideration for the continued payment of the bribes, in or around March 2013, and in breach of his duties of confidence and loyalty to FRN having been formerly chairman of the MPR Technical Committee that considered P&ID's proposal and/or in breach of Rules 030416-030419 of the Federal Government Public Service Rules and/or in breach of section 311 of the Penal Code and/or in breach of sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991 and/or section 1 of the Official Secrets Act 2004, Mr Tijani wrongfully and covertly supplied documents to P&ID to assist it in advancing its claim against FRN, including as set out at paragraph 79G below.

38. The payments were accordingly unlawful bribes, as to which paragraph 22 above is repeated.

Bribes paid to Mr Dikko

39. In 2011, Mr Dikko replaced Ms Taiga as Legal Director at the MPR, where he worked until 2013. He was involved in the conduct of the arbitration, of which the jurisdiction and liability stages were conducted by the MPR.

40. During his post at the MPR, Mr Dikko was introduced to Mr Michael Quinn by Mr Kuchazi. At the meeting Mr Michael Quinn offered to pay US$2,000 to Mr Dikko in cash, purportedly to pay for a trip to the International Bar Association Conference in Dublin. Mr Dikko collected the cash, with the cost of his trip already covered by the NNPC ~~but did not attend the conference~~. Mr Dikko made a number of substantial, round-numbered cash deposits into his FirstBank account numbered 2017993836 during his tenure as Legal Director of the MPR, including a series of cash deposits of exactly US$2,000 made on 26 September 2012, 11 October 2012, 16 October 2012 and 17 October 2012. It is averred that one of these deposits represents the US$2,000 cash payment made by Mr Michael Quinn to Mr Dikko referred to above, and that the remainder represent other cash payments made to Mr Dikko by or on behalf of P&ID.

40A. It is moreover to be inferred that Mr Dikko was paid a bribe out of a withdrawal of NGN 100,000 recorded as a "*Dublin Expense*" on P&ID's internal spreadsheets on 9 October 2012, the day before P&ID attended a settlement meeting with Mr Dikko and Ms Belgore.

41. It is averred that ~~this~~ these payments were ~~was an~~ unlawful bribes intended to influence Mr Dikko's conduct of the arbitration against P&ID and/or in consideration for his silence as to P&ID's wrongdoing. Paragraph 22 above is repeated.

Bribes paid to Dr Lukman

42. Dr Lukman opened a US Dollar account at GT Bank (no. 325335741/2/1/0) on 16 January 2009. The account was opened with an initial cash deposit of US$10,000. A further cash deposit of US$10,000 was made into Dr Lukman's GT Bank account (no. 325335741/2/5002/0) on 8 April 2009. Further cash deposits totalling US$29,800 (comprising five deposits of US$5,000 each and one deposit of US$4,800) were made into the same account between 5 June 2009 and 16 November 2009.

43. It is to be inferred that the abovementioned deposits represent the proceeds of unlawful cash bribes paid by or on behalf of P&ID, as to which paragraph 22 is repeated. The said inference is supported by:

    1) The evidence of Mr Tijani to the Court that Dr Lukman applied pressure on him to sign-off on the GSPA.

    2) The existence of a 'power vacuum' within the Nigerian government when the GSPA was signed, because President Yar'Adua had left the country for medical treatment without delegating his powers.

    3) The fact that Dr Lukman was the Minister responsible for petroleum, not gas. The Minister responsible for gas at the time was Mr Ajumogobia.

44. Furthermore, it is to be inferred that large cash withdrawals made by an associated Nigerian company, ICIL Limited (**"ICIL Nigeria"**), between the third quarter of 2008 and the fourth quarter of 2010, were used to fund further unlawful bribes paid in cash to Dr Lukman and/or other senior Nigerian officials: paragraphs 54-56 below. Paragraph 22 is repeated.

44A. It is moreover to be inferred that Dr Lukman was paid bribes out of:

    1) The approximately US$700,000 of cash withdrawn by P&ID-related companies the day before the gas investors' roadshow on 15 May 2008, which Dr Lukman attended: paragraph 12 above.

    2) The withdrawal of NGN 200,00 labelled *"Jim/SA Minister – Dublin Expenses"* on 23 December 2009, shortly before the GSPA was signed by Dr Lukman in early January 2010.

    3) The withdrawal of US$10,000 (by way of two separate US$5,000 withdrawals) each labelled *"Papa - $5000 Dublin expenses"* on 23 November 2009, the day before P&ID attended a meeting with Dr Lukman on 24 November at which it was told that *"important and crucial decisions will be taken"*.

Bribes paid to Dr Ibrahim

45. Dr Ibrahim was a member of the Technical Committee chaired by Mr Tijani. Banking

records obtained by FRN demonstrate that:

1) On 28 April 2008 Dr Ibrahim opened a US Dollar account (no.5360071336) in the name of his company, Equatorial Petroleum Coastal & Process Limited (**"Equatorial Petroleum"**) with an initial cash deposit of US$10,000.

2) For the next seven years until the account was closed on 13 October 2015, a series of large, round-figure ~~cash~~ deposits were made into the said account totalling US$59,300, on 24 October 2008, 31 December 2008, 19 January 2009, 24 August 2009, 18 and 28 September 2009, 13 November 2009, 5 July 2010, 3 November 2011 and 17 December 2014, respectively.

2A) In respect of the two deposits of US$10,000 each (i.e. US$20,000 in total) made into the account on 17 December 2014, a cash withdrawal of exactly the same sum (i.e. US$20,000) was made from the Guaranty Trust Bank account of a P&ID-related entity, North Wales Military Aviation Services (Nigeria) Limited, numbered 0024370599 two days earlier, on 15 December 2014.

3) Dr Ibrahim also made two cash deposits totalling NGN 4,000,000 (approximately £37,000) into his personal account at Firstbank (no. 2002132604) on 28 October and 1 December 2008, respectively. These were preceded by a cash withdrawal of precisely the same amount (NGN 4,000,000) from the bank account of P&ID Nigeria on 25 September 2008. It is to be inferred that the said withdrawal was used to fund bribes paid in cash to Dr Ibrahim, who deposited those cash bribes into his bank account.

46. It is to be inferred from Dr Ibrahim's membership of the Technical Committee that scrutinised the GSPA, the evidence of bribes paid to other Nigerian officials as particularised herein, Mr Cahill's evidence to the English court that Dr Ibrahim provided internal MPR documents to him during the award of the GSPA, and the coincidence in time between the deposit described in subparagraph 45.(1) above and a corresponding cash withdrawal by Mr Nolan from the account of ICIL Nigeria, that these were unlawful bribes paid by or on behalf of P&ID, as to which paragraph 22 above is repeated.

P&ID's arrangement with Mr Kuchazi

47. Mr Kuchazi was a long-term associate and friend of Dr Lukman. He witnessed Mr Michael Quinn's signature of the GSPA. FRN avers that he is, and was at all material times, a director of P&ID on the basis that he distributed business cards describing himself as P&ID's *"commercial director"*. In any event, he held himself out as a director of the company with authority to act on its behalf.

48. Mr Kuchazi is the owner and controller of a Nigerian company known as Kore Holdings Limited (**"Kore Holdings"**). Prior to the GSPA being executed P&ID entered into an agreement with Kore Holdings pursuant to which it was entitled to 3% of the post-tax profits of P&ID in return for Mr Kuchazi's assistance. FRN does not know the exact date on which this agreement was made, which is a matter within P&ID's knowledge.

49. Mr Kuchazi has described his role at P&ID to Nigerian prosecutors, the Economic and Financial Crime Committee (**"EFCC"**) as being "delivering and receiving messages". Mr Kuchazi attended meetings of the Joint Operating Committee (**"JOC"**) convened pursuant to the GSPA, on behalf of P&ID.

50. Pursuant to the agreement in paragraph 48 above, Mr Kuchazi, through his company Kore Holdings, would be entitled to a payment of approximately US$288 million if the Awards were enforced. Furthermore, Mr Kuchazi received:

    1) A series of US$10,000 payments from ICIL Ireland on 6 February, 12 April and 14 May 2018, into his personal account with FirstBank (no. 1000567467).

    2) Regular payments of approximately US$1,000 from Eastwise and ICIL Ireland, commencing in September 2015 until at least May 2017, into his personal account with FirstBank (no. 2015001553), plus a regular *"allowance"* starting in April 2010.

    3) Two apparent 'bonus' payments of US$4,989 each from Eastwise on 29 June 2015 and 13 August 2015, and a further such payment of US$4,975 from ICIL Ireland on 18 January 2017, into his personal account with FirstBank (no. 2015001553).

51. It is to be inferred from the massive amount of the compensation P&ID agreed to pay for the role performed by Mr Kuchazi, Mr Kuchazi's long-term association with Dr

Lukman and associated position of influence, his lack of any meaningful role at P&ID, and the evidence of bribery to other Nigerian officials particularised herein, that the said agreement was made in return for Mr Kuchazi exercising his influence over and/or being the conduit for paying bribes to Nigerian officials and/or acting on P&ID's behalf in covertly obtaining and/or arranging the provision to P&ID, and/or to persons acting on its behalf, of unlawfully obtained information and/or documents that were legally privileged and/or confidential to FRN. The inference is moreover to be drawn from his involvement in *"Dublin expense"*, *"PR"* and *"marketing"* payments, as recorded in P&ID's internal spreadsheets.

52. To the extent that Mr Kuchazi's role involved the payment of bribes to public officials on behalf of P&ID, such conduct was illegal as described at paragraph 22 above. Even if the arrangement did not involve the payment of bribes, it was illegal under section 10 of the Corrupt Practices and Related Offences Act 2000 because it involved the receipt of benefits by a person (Mr Kuchazi and/or Kore Holdings) on account of functions performed, or to be performed, by a public officer.

Bribes paid to Mr Oguine and Ms Adelore

53. As particularised further at paragraph 72-74 below, bribes of (at least) US$100,000 each were paid to Mr Oguine, the Coordinator, Legal Services and Secretary to ~~Legal Director of~~ the Nigerian National Petroleum Corporation (**"NNPC"**) and Ms Adelore, Legal Director of the MPR, by FRN's advocate in the arbitration, Mr Shasore.

Bribes paid to Ms Hafsat Belgore

53A. As particularised at paragraph 71(2A)(2Aiv) below, a bribe of (at least) NGN 500,000 was paid to Ms Belgore and/or to her for partial onward distribution by her to others within the MPR Legal Unit by Mr Adebayo on behalf of P&ID on 11 December 2014. There was no legitimate commercial reason for such payment, with Ms Belgore asserting in an EFCC interview on 30 June 2022 that the payment was purportedly intended by Mr Adebayo as a *"gift"*.

53B. Ms Belgore was posted to the role of Assistant Legal Adviser at the MPR in March

2010 (working with, in turn, Ms Taiga, Mr Dikko and Ms Adelore), and remained in that role until at least 2014. Amongst other responsibilities, she liaised directly with Mr Shasore's firm, Twenty Marina Solicitors, in connection with the conduct of the arbitration and on 17 September 2014 an email sent directly from Ms Belgore's account instructed Mr Shasore not to file a defence on behalf of FRN, it being said that this was purportedly because the government wished to pursue a settlement.

53Ba. It is moreover to be inferred that Ms Belgore was paid a bribe out of a withdrawal of NGN 100,000 recorded as a *"Dublin Expense"* on P&ID's internal spreadsheets on 9 October 2012, the day before P&ID attended a settlement meeting with Ms Belgore and Mr Dikko.

Bribes paid to Ibrahim Shehu Njiddah

53C. On 20 May 2011 Kristholm made a payment of US$5,000 to Ibrahim Shehu Njiddah. The payment is recorded in an internal table produced by or for Mr Cahill, and is recorded under the reference *"Contract ... P&ID"*. It is therefore to be inferred that the payment was made in connection with the GSPA, being the only contract held by P&ID at the time.

53D. Mr Njiddah was a senior special advisor to the former President of Nigeria, Dr Goodluck Jonathan, from 2009 to 2015. He also served on the Oil & Gas Reform Implementation Committee, which was chaired by Dr Lukman. Moreover, FRN understands that Mr Njiddah was a neighbour of Mr Kuchazi.

53E. In the circumstances, it is to be inferred that the US$5,000 made to Mr Njiddah was a bribe paid in connection with the GSPA, either for his own benefit or to be passed on, in whole or in part, to Dr Lukman in return for the approval and ultimate award of the GSPA to P&ID.

Cash withdrawals at time of the GSPA

54. In addition to the bribes particularised above, FRN relies on suspicious patterns of cash withdrawals from the NGN and US Dollar GT Bank accounts of P&ID Nigeria (account nos. 322/325023/1/1/0 and 322/325023/2/1/0, respectively) and the NGN

and US Dollar accounts of ICIL Nigeria with GT Bank (account nos. 0024024407 and 0024024414, respectively). In particular:

1) In the two and a half months after execution of the GSPA (i.e. between 15 January and 30 March 2010), US$~~843,400~~ 823,400 was withdrawn in cash from ICIL Nigeria's US Dollar account.

2) There were large 'spikes' in the amount of cash withdrawn from ICIL Nigeria's US Dollar account in the second quarter of 2008 and the first quarter of 2010. These coincide with Mr Michael Quinn's purported meeting with President Yar'Adua and the execution of the GSPA, respectively.

3) A large proportion of the transactions on each of the accounts were in cash. In particular, ~~27~~29% of the deposits into, and ~~55~~57% of the withdrawals out of, P&ID Nigeria's Naira account between 2006 and 2018 were in cash, ~~41~~64% of the outgoings from ICIL Nigeria's US Dollar account were in cash, and ~~59~~63% of the outgoings from its NGN account were in cash.

4) The statements for all four sets of accounts demonstrate a series of large, round- numbered transactions which are not consistent with legitimate business operations.

55. The correct inference is that the withdrawals from ICIL Nigeria's accounts described at subparagraphs 54 ~~45~~(1) and (2) above were used to pay cash bribes to Nigerian officials, including Dr Lukman, on behalf of P&ID. FRN relies (without limitation) on the following matters in support of this inference:

1) P&ID's track record of paying bribes to Nigerian officials in connection with the GSPA, as particularised herein.

2) The coincidence in time between large increases in the amount of cash withdrawn from the account and (i) Mr Michael Quinn's purported meeting with President Yar'adua to discuss the GSPA in 2008; and (ii) the negotiation and award of the GSPA in January 2010.

3) The absence of any credible explanation for why it was necessary for ICIL Nigeria to make such large cash withdrawals within this period of time (only).

4) The fact that further bribes, the details of which FRN is unaware, were paid

to MPR officials other than Mr Tijani, as Mr Michael Quinn informed Mr Tijani on a telephone call following the US$50,000 cash payment described at paragraph 35.1) above.

5) The absence of any documentary or accounting evidence from P&ID as to how the cash was purportedly spent, whether on other projects or otherwise.

6) The fact that it was not at the material time, and is not, normal practice for companies in the 'formal sector' of the Nigerian economy, especially companies such as P&ID working on large oil and gas infrastructure projects, to operate or incur substantial expenditure in cash.

7) The fact that it was, at the material time, illegal under the Nigerian Money Laundering Prohibition Act 2004 to make cash payments in excess of N500,000 ~~US$3,000~~ to individuals and N2,000,000 ~~US$13,175~~ to companies (or the equivalent of such sums in other currencies). The cash withdrawals made by ICIL Nigeria exceeded those limits substantially.

8) The track record of persons behind and/or associated with ICIL Nigeria and ICIL Ireland (being persons also behind and/or associated with P&ID) paying bribes to Nigerian officials, as particularised in this Statement of Case.

55A. In addition, FRN relies on the existence of a large number of spreadsheets and other internal record-keeping documents created by P&ID and its related companies documenting payments labelled as *"PR"*, *"Dublin Expenses"*, *"dash"* and *"marketing"*, which FRN will invite the Court to find were frequently used as codewords for bribes.

55B. FRN further relies on coincidences in time between the *"PR"*, *"Dublin Expenses"*, *"marketing"* and other cash withdrawals by P&ID and associated companies and individuals on the one hand, and key events and meetings relating to the GSPA and arbitration and/or cash deposits by Nigerian officials on the other. By way of example:

1) The withdrawal of approximately US$700,000 in cash the day before the gas investors' roadshow in Abuja on 15 May 2008: paragraph 12 above.

2) The withdrawal of NGN 200,000 (by way of two separate US$50,000 and US$150,000 withdrawals labelled *"P&ID – Neil/Papa – marketing" and "P &*

ID- Neil/Papa - Marketing" respectively) on 1 April 2009 being the day on which P&ID met with the technical team of the MPR (including Mr Tijani).

3) The withdrawal of NGN 100,000 on 7 July 2009 under the label *"Papa – Dublin Exps – Kuchazi – Gas."* and of NGN 50,000 on 16 July 2009 under the label *"Papa – Gas project expenses."* prior to the execution of the MOU on 22 July 2009.

4) The withdrawal of NGN 22 million on 18 August 2009 under the label *"Jim – Dublin expenses"* and NGN 100,000 under the label "*Neil -Dublin expenses*" on 18 August 2009, which is the day on which P&ID attended a meeting with the Joint Operating Committee ('JOC') appointed under the GSPA.

5) The withdrawal of NGN 2,500,000 on 26 August 2009 labelled *"Cash via Yinka (Staff)"*, and of NGN 50 million the previous day under the label *"Jim – Dublin Expenses"*, prior to the first meeting between Mr Hitchcock, Ms Taiga and Mr Tijani to discuss the terms of the GSPA on 26 August 2009.

6) The withdrawal of NGN 1 million on 3 September 2009, being the same day as P&ID attended a meeting with the JOC. The withdrawals are described in P&ID's internal spreadsheet as *"Papa/Kuchazi – Dublin expenses"*. P&ID's nominated representatives on the JOC were Mr Quinn (i.e. *"Papa"*) and Mr Kuchazi.

7) The withdrawal of NGN 200,000 on 25 November 2009 by Mr Kuchazi, being the same day on which Ms Aderemi, Ms Taiga's secretary, deposited cash of NGN 100,000 into her account. This coincided with a reference in P&ID's internal spreadsheets to a payment for NGN 100,000 labelled *"Papa – Dublin Expenses"*. The transaction was made at the time when Ms Taiga was negotiating the terms of the GSPA with P&ID.

8) The withdrawal of US$10,000 (by way of two separate US$5,000 withdrawals) each labelled *"Papa - $5000 Dublin expenses"* on 23 November 2009, the day before P&ID attended a meeting with Dr Lukman on 24 November at which it was told in a preceding letter that *"important and crucial decisions will be taken"*.

9) Very substantial withdrawals recorded in P&ID's internal records in the days leading up to the GSPA being signed, including a withdrawal of NGN 900,000 on 18 December 2009 for *"Papa - Dublin expenses /Christmas expenses"*; unexplained cash withdrawals by ICIL of US$130,000 and US$90,000 on 17 and 18 December 2009, respectively; and *"Dublin expense"* withdrawals totalling US$558,000, including one withdrawal of NGN 200,000 labelled *"Jim/SA Minister – Dublin Expenses"*, on 23 December 2009.

10) A recorded payment of £10,000 by Marshpearl to a Mrs Dikko labelled *"PR – Gas"* on 7 October 2008. FRN is unaware who Mrs Dikko is or what role she played in connection with the GSPA, but it is to be inferred from the description of the payment that this was an unlawful bribe paid in connection with that Agreement.

11) The withdrawal of NGN 100,000 on 9 October 2012 recorded as a *"Dublin expense"* the day before an early settlement meeting with Mr Dikko and Ms Belgore.

56. It is accordingly further to be inferred, in light of the these and the other indicia of P&ID's involvement in widespread bribery as particularised herein, that:

    1) P&ID has paid further unlawful bribes to Nigerian officials, as to which paragraph 22 is repeated, or made promises to pay such bribes, of which FRN is unaware and has not yet uncovered; and

    2) P&ID ~~FRN~~ has promised to distribute sums out of any proceeds recovered under the Awards to the recipients of bribes identified above and/or other Nigerian officials.

MR MICHAEL QUINN'S PERJURED EVIDENCE

57. P&ID commenced an arbitration claim against FRN for repudiatory breach of the GSPA on 22 August 2012. The GSPA contained a purported arbitration clause, as described at paragraph 17.6~~)~~ above. A panel was convened comprising Sir Leonard Hoffmann, Sir Anthony Evans and Chief Bayo Ojo SAN. The arbitration took place in London and the Tribunal published a total of three awards, as follows:

    1) An award dated 3 July 2014 finding that the Tribunal had jurisdiction to hear the claim (**"the Jurisdiction Award"**).

2) An award dated 17 July 2015 finding FRN liable for a repudiatory breach of contract (**"the Liability Award"**).

3) The Final Award, dated 31 January 2017 ordering FRN to pay P&ID damages of US$6.6 billion plus pre- and post-judgment interest of 7%.

58. P&ID was represented throughout the arbitration by Mr Seamus Andrew, a lawyer who owns a 75% stake in P&ID through his BVI-incorporated company, Lismore Capital Limited. FRN was represented for the jurisdiction and liability stages of the arbitration by a senior Nigerian advocate, Mr Shasore SAN. It was represented in the quantum stage of the arbitration by a different senior advocate, Mr Ayorinde SAN.

59. It is FRN's case that Mr Shasore and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, including Ms Adelore and/or Mr Oguine, colluded with P&ID in respect of the conduct of the arbitration, as particularised at paragraphs 71-75A~~5~~ and 79-79L below, and/or in so doing breached Rules 030416-030419 of the Federal Government Public Service Rules 2008 Edition and/or section 311 of the Penal Code Act 1960 and/or sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991 and/or section 1 of the Official Secrets Act 2004. To the knowledge of P&ID, such bribery and/or collusion caused those responsible for representing FRN in the arbitration and/or those responsible for obtaining evidence for or giving instructions to FRN's legal team and/or those individuals directly or indirectly involved in FRN's defence, to be in a position of conflict of interest between (a) their own interests and (b) their responsibilities and duties to the MPR and FRN.

59A. Further or alternatively, as pleaded at paragraph 21 above, following the bribes and at all material times during the arbitration, P&ID procured, or had procured, the silence of those current or former Nigerian officials it had bribed in connection with the entry of the GSPA, including Ms Taiga and/or Mr Tijani and/or Mr Dikko and/or Dr Lukman and/or Dr Ibrahim, being a cause of the fact of P&ID's bribery remaining concealed from FRN during the arbitration and/or constituting breaches of sections 23(1) and (2) of the Corrupt Practices and Other Related Offences Act 2000.

60. Mr Michael Quinn served a 34-page witness statement dated 10 February 2014, accompanied by an 85-page exhibit, in support of P&ID's claim. This was the only factual witness evidence on which P&ID relied in the arbitration. Mr Michael Quinn died in February 2015, after the Jurisdiction Award but before the Liability and Final Awards.

61. Mr Michael Quinn's witness statement was false and misleading in the following respects:

    1) Mr Michael Quinn failed to mention that the GSPA had been procured by bribes paid by P&ID and associated companies, as particularised above. By contrast, Mr Michael Quinn's witness statement gave an account of how the GSPA came about, with Mr Michael Quinn expressly stating at paragraph 6 of that witness statement that "[i]*n this witness statement I wish to explain how the GSPA came about…*" and purporting to give at paragraphs 4-6, 9-96 and 153 of that witness statement a full and fair account of the (purportedly legitimate) circumstances in which P&ID entered into the GSPA, the effect of which was to: (1) conceal the fact that P&ID's entry into the GSPA, and/or the inclusion of the terms of the GSPA, had been procured, or assisted, through bribery of, and/or corrupt arrangements reached with, Nigerian officials by or on behalf of P&ID; and/or (2) represent impliedly and falsely that P&ID had entered into the GSPA in wholly legitimate circumstances.

    2) At paragraph 47 of his statement, Mr Michael Quinn said:

> "During the course of the next two years [after 2006], we made good progress and reached a very advanced stage of the preparatory engineering work necessary to implement such a [gas-stripping] project on the ground. I would estimate that the total costs sunk into the preparatory work during that period were in excess of US$40 million, including initial feasibility studies, the cost of licences for technology required to operate the gas stripping plant and the polypropylene plant respectively, the production of detailed engineering drawings and our own project management costs."

    3) In fact, however:

        1) P&ID had not reached a "*very advanced stage*" of the preparatory engineering work.

2) The US$40 million purportedly referred to had been spent (to the extent that it had been) by a separate company, Tita Kuru Petrochemicals Limited (**"Tita Kuru"**), owned by a Nigerian businessman named General Danjuma. Tita Kuru had entered into two contracts with P&ID dated 27 June and 6 September 2006 for the design of a polypropylene plant in a different region of Nigeria, Badagry, in 2006. P&ID did not do any technical work on the designs itself, but rather took an administration fee on work that it sub-contracted. The designs that were produced pursuant to the aforementioned contracts were legally owned by Tita Kuru, not P&ID.

3) P&ID subsequently fell out with Tita Kuru and the project did not progress.

4) P&ID then stole Tita Kuru's designs and presented them to the MPR as its own in support of its proposal for the GSPA.

5) P&ID therefore had not expended US$40 million, or any substantial sum, on preparatory work for the GSPA, and Mr Michael Quinn's evidence that it had was false.

6) P&ID has served evidence in its ongoing arbitration with Tita Kuru that the designs procured by Tita Kuru, which were the basis of P&ID's bid for the GSPA, were to a large extent irrelevant to the design of the facilities envisaged by the GSPA, and that entirely new engineering designs would have been needed to build those facilities. FRN refers, in particular, to the first and second witness statements of Mr Cahill dated 26 March and 29 October 2021, respectively, and the first witness statement of Mr Hallett dated 29 October 2021.

4) For the same reasons ast those in subparagraph (3) above, the following statements were also false and/or deliberately misleading:

1) Mr Michael Quinn's assertion at paragraph 4 of his statement that the GSPA was the *"culmination of years of research by my team of engineers into the production of clean energy from natural gas"*. P&ID had done no, or no substantial, research in connection with the

GSPA. Any research that was carried out was in relation to a different project and funded by and belonged to Tita Kuru.

2) Mr Michael Quinn's assertion that P&ID set about the *"necessary preparatory engineering work"* for a gas project at paragraph 42 of his statement. Any alleged 'preparatory work' was funded and owned by Tita Kuru, and related to a different project in Badagry.

3) Mr Michael Quinn's reference at paragraph 48 of his statement to *"extensive work"* that had been *"commissioned from various specialist engineering companies"* at a cost of US$29 million. Any work was commissioned on behalf of, and funded by, Tita Kuru and in relation to a different project.

4) Mr Michael Quinn's statement at paragraph 50 that *"when we first started to work on the project, we had envisaged that we might build the Gas Processing Facilities in the Lagos area"*. It was Tita Kuru, not P&ID, that wished to build the facilities in the Lagos area.

5) At paragraph 49 of his statement Mr Michael Quinn asserted that, by the end of P&ID's first two years of work on the project, it had put together *"a completed engineering package ready for actual permit applications, procurement and construction, which comprised about 100 volumes of documentation, together with a 3-D software model of the plant which was in such high detail that it would have enabled the training of the plant staff even before completion of construction"*. As to this:

1) Mr Michael Quinn's statement that P&ID had put together a *"completed engineering package"*, comprising approximately 100 volumes of documentation, was false. FRN avers that P&ID had not completed any substantial technical designs for the plant, beyond those which had been paid for and belonged to Tita Kuru for a different project. Subparagraph 3(vi) above is repeated. It is noted that P&ID has not disclosed the alleged 100 volumes of technical documentation (or any of them) for the GSPA project.

2) Mr Michael Quinn's statement that P&ID had developed a *"high*

detail" 3D software model was also false. To the best of FRN's knowledge, such a model did not exist. The only 3D model of the plant was a crude picture of some technical buildings on a slide of the Powerpoint presentation that was exhibited to Mr Michael Quinn's statement and had been presented to the MPR.

6) For the same reasons as given in subparagraphs (3), (4) and (5) above, Mr Michael Quinn's assertion at paragraph 70 of his statement that, by the time it presented its proposal to the Technical Committee, P&ID was *"well advanced in its thinking and detailed engineering development"* was false.

7) At paragraph 110 of his statement, Mr Michael Quinn said:

> "On 14 May 2010, I wrote to NNPC to update it on the progress made by P&ID. I pointed out that all of the project finance was in place, 90% of the engineering designs had been completed, a 50 hectare site had been allocated to P&ID by the Cross Rivers State Government."

8) The abovementioned statement was false because:

   1) P&ID had not secured any project finance, let alone *"all"* of the necessary project finance. Mr Michael Quinn's statement is contradicted by Mr Cahill's own evidence to the English court in his witness statement dated 27 April 2020 (even if true, which is denied) that P&ID was merely *"nurturing interest"* from discussions with other (wholly unidentified) funders. ~~(No evidence of even such discussions with such funders has at any stage been provided).~~

   2) P&ID had not completed 90% of the engineering designs for the plant. It had produced no, or no substantial, engineering designs, and any designs that were in its possession belonged to Tita Kuru in respect of a different project. Subparagraphs (3), (4) and (5) above are repeated.

   3) P&ID had not been allocated a 50 hectare site by the Cross Rivers State Government. In fact, P&ID made a deliberate decision, in or around late February 2010, not to pay the required fee for the land and not to submit the required planning documentation, such that the provisional allocation by the Cross Rivers State Government lapsed in or around mid-May 2010. Mr Quinn misleadingly omitted this fact

from his statement. ~~never paid the prescribed fee for the land to the local government and the land was therefore never transferred to P&ID.~~

62. Overall, Mr Michael Quinn sought to give the impression that P&ID was ready and able to perform the GSPA, when in fact it was not. Further, Mr Michael Quinn intended to conceal that the GSPA, and/or the terms of the same, had been procured by bribery and/or criminality.

63. Neither P&ID nor its legal representatives sought to correct the falsehoods in paragraph 61 above, despite the fact that (at least) Mr Cahill knew these aspects of Mr Michael Quinn's evidence to be untrue. Had P&ID done so, the Tribunal would not have awarded P&ID substantial damages, or any damages, because the Tribunal would have found that P&ID would not have been willing or able to perform the contract and had therefore not suffered any losses as a result of FRN's repudiatory breach.

63A. Further or alternatively, had FRN known during the arbitration that the GSPA had been procured by bribery and/or criminality as set out herein, and/or had the Tribunal known the same, the Tribunal would not have awarded P&ID substantial damages, or any damages, because: (1) P&ID's claim would not have succeeded and/or FRN would have been able to defend P&ID's claim in the arbitration on the basis that the GSPA was unenforceable and/or was void and/or voidable and/or on the basis that it had been induced or affected by bribery or was tainted with criminality; and/or (2) the discovery of the fact of the bribes would have led to the revelation that P&ID's proposal had not been a genuine or credible one, and therefore led in turn to the finding that P&ID would not have been able to perform the contract, and that P&ID had therefore not suffered any losses as a result of FRN's alleged repudiatory breach.

FRN'S CONDUCT OF THE ARBITRATION

64. As described above, FRN was represented by Mr Shasore for the jurisdiction and liability phases of the arbitration, and Mr Ayorinde for the quantum phase of the arbitration. Ms Adelore and Mr Oguine were responsible for the conduct of the arbitration, and for providing instructions to FRN's external lawyers, on behalf of the

MPR and NNPC, respectively. In summary, FRN's case in respect of the conduct of the arbitration is that:

1) P&ID colluded with Mr Shasore and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, including Ms Adelore and/or Mr Oguine, as a result of which Mr Shasore ~~he~~ did not challenge any relevant aspect of Mr Michael Quinn's false evidence, having failed to seek any disclosure from P&ID and/or FRN's defence was impeded. Further or alternatively, such wrongful conduct entailed breaches of sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991.

2) If, contrary to FRN's primary case, P&ID did not collude with Mr Shasore, he did not know and could not reasonably have been expected to know or discover that that the GSPA had been procured by bribes, that Mr Michael Quinn's evidence was perjured, or that P&ID had never been willing or able to perform the contract.

3) Likewise, Mr Ayorinde could not reasonably have been expected to know, investigate or raise these matters at the quantum hearing, nor would he have had any basis for seeking to overturn the Tribunal's earlier finding in its Liability Award, based on Mr Michael Quinn's false evidence, that P&ID was ready and able to perform the GSPA.

4) Further, as pleaded at paragraph 21 above, P&ID procured, or had procured, the silence of those current or former Nigerian officials it had bribed in connection with the entry of the GSPA, including Ms Taiga and/or Mr Tijani and/or Mr Dikko and/or Dr Lukman and/or Dr Ibrahim, being a reason that the fact of P&ID's bribery remained concealed from FRN during the arbitration. Further or alternatively, such wrongful conduct entailed breaches of section 23(1) and (2) of the Corrupt Practices and Other Related Offences Act 2000.

5) Further or alternatively, during the course of the arbitral proceedings, P&ID, and/or persons associated with it and acting on its behalf, paid bribes and/or corruptly colluded with Nigerian officials and/or individuals responsible for

representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, so as to obtain FRN Privileged Documents. The information obtained by P&ID from FRN Privileged Documents was a cause of P&ID's continued pursuit of the arbitral claim and/or gave P&ID an improper and unfair advantage. Further or alternatively, such wrongful conduct entailed breaches of Rules 030416-030419 of the Federal Government Public Service Rules and/or breach of section 311 of the Penal Code and/or breach of sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991 and/or section 1 of the Official Secrets Act 2004. At all material times P&ID withheld and/or concealed from FRN and the Tribunal the fact that it was being, and had been, provided with unlawfully obtained documents and information.

Procedural Order No.9 and Mr Shasore's statement of disputed facts

65. Following the Tribunal's Jurisdiction Award on 3 July 2014 (the hearing for which Mr Shasore did not attend because of a purported lack of instructions), Mr Shasore missed numerous deadlines in the run-up to the liability hearing, including his failure to serve FRN's Statement of Defence by the deadlines laid down in Procedural Order Nos. 5 and 6, and his failure to serve FRN's evidence and supporting documents by the deadlines laid down in Procedural Order Nos.7 and 8. Mr Shasore eventually filed a six-page Statement of Defence on 27 February 2015, and a single witness statement of Mr Oguine that, as described below, contained no relevant evidence, on 4 May 2015.

66. On 12 May 2015 a telephone CMC took place. At the CMC, Mr Shasore consented to a direction requiring FRN, within 48 hours of the order, to *"serve … a statement of any primary facts alleged in the evidence of Mr Michael Quinn which are challenged and of any other facts alleged to be relevant to the question of liability"*. The Tribunal made this direction in its Procedural Order No.9. Mr Shasore did not, at the CMC or otherwise, seek any disclosure from P&ID. P&ID had not produced any contemporaneous documents, save for a single Powerpoint presentation, in

support of Mr Michael Quinn's evidence, that it had already spent US$40 million on the project, had secured all the necessary project finance, and had amassed 100 files of technical documents.

67. Mr Shasore served FRN's statement of disputed facts after the deadline directed by the Tribunal, on 12 May 2015. The statement identified only six facts that FRN wished to challenge. None of these facts were relevant to P&ID's claim. In the event, P&ID was content to proceed with the claim without relying on them.

68. As a result of the said approach adopted by Mr Shasore, and the statement of disputed facts produced as a result, FRN was unable to challenge any relevant part of P&ID's factual evidence, including as to its willingness and ability to perform the GSPA. FRN was precluded from challenging this evidence at both the liability stage and the quantum stage, as particularised below.

69. At the liability hearing that took place before the Tribunal over half a day on 1 June 2015:

    1) Mr Shasore purportedly asked to cross-examine Mr Michael Quinn. However, Mr Michael Quinn was dead (a fact which Mr Shasore purported not to know) and in any event Mr Shasore had accepted all relevant aspects of his evidence by serving FRN's statement of disputed facts.

    2) P&ID's counsel submitted to the tribunal that *"the position now, in this arbitration, is that the facts that are not challenged in Mr Quinn's statement are the factual basis of the arbitration"*.

    3) The Tribunal accordingly dismissed Mr Shasore's application for cross-examination, and ruled that any challenges to the facts in Mr Michael Quinn's statement should have been made in FRN's statement of disputed facts. Mr Michael Quinn's evidence was accordingly to be accepted as uncontroversial.

70. In its Liability Award the Tribunal repeated its ruling that Mr Michael Quinn's evidence was to be accepted as the factual basis for the arbitration, save to the extent challenged in Mr Shasore's statement of disputed facts, and recited parts of Mr Michael Quinn's uncontested statement in support of its findings: paragraphs 28-29, 34, 37-38 and 53 of the Award. The Tribunal dismissed each of Mr Shasore's purported defences, none of which were meritorious. No defences based on the

GSPA having been procured by bribery and the related criminality were raised or considered by the Tribunal. It accordingly held that FRN was liable for a repudiatory breach of the GSPA.

P&ID's collusion with Mr Shasore and/or other individuals involved in FRN's defence

71. FRN avers that Mr Shasore and/or other individuals involved in FRN's defence colluded with P&ID in respect of his conduct of the arbitration. Since this was a covert arrangement, FRN is unable to plead the exact date on which the collusion took place or the exact terms of the agreement between Mr Shasore and P&ID. However, FRN's case is that P&ID entered into a corrupt agreement with Mr Shasore, and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, including Ms Adelore and/or Mr Oguine, with a view to, at the least, ensuring that FRN did not seek any disclosure from P&ID and that Mr Michael Quinn's evidence went unchallenged in the arbitration and/or that FRN's defence was impeded. FRN relies (without limitation) on the following indicators of fraud:

1) The corrupt payments of US$100,000 each made by Mr Shasore to Ms Adelore and Mr Oguine, as particularised at paragraphs 72-74 below.

2) P&ID's widespread use of bribes in connection with the GSPA, as particularised herein.

2A) The suspect payments and arrangements entered into by P&ID with Mr Adetunji Adebayo, who acted on behalf of P&ID and as its agent:

2Ai. Mr Adebayo is from a well-connected Nigerian family and is a long-term associate of Mr Quinn and Mr Cahill. His father was the late General Robert Adeyinka Adebayo, and (amongst other connections) Mr Quinn, or companies associated with him, paid Mr Adebayo's fees whilst in education.

2Aii. Whilst not included in P&ID's Extended Disclosure List of 29 October 2021, and only made available as a result of FRN's applications for

supplemental disclosure, P&ID has belatedly disclosed a series of agreements between it and Mr Adebayo in connection with the GSPA dispute. Under the terms of a "*Settlement Brokerage Agreement*" dated 2 July 2014 signed by Mr Cahill and Mr Adebayo, and witnessed by Mr Andrew and Mr Burke KC ~~QC~~, it was agreed that Mr Adebayo would act as P&ID's representative and "*facilitate negotiations between…* [the FRN and P&ID] *with a view to securing an amicable settlement of the claims in favour of P&ID*." In return for his services, it was agreed that P&ID would pay Mr Adebayo by reference to any settlement agreed, with Mr Adebayo to receive 50% of any settlement figure totalling US$1 billion or more, plus an additional US$60 million payment for achieving a settlement of US$950 million or more. The agreement did not provide for Mr Adebayo to be otherwise paid any salary or expenses.

2Aiii. Mr Adebayo also received from P&ID and/or companies associated with it (at least) US$5,000 on or around 9 September 2011; US$10,000 on or around 16 December 2011; US$10,000 on or around 30 March 2012; US$5,000 on or around 4 July 2012; US$10,000 on or around 31 August 2012; US$10,000 on or around 5 December 2012; US$50,000 on or around 20 February 2013; US$70,000 on or around 5 December 2014; US$100,000 on or around 30 June 2015. Mr Adebayo also received from Mr Andrew (at least) a payment of US$29,950 on or around 16 April 2018. Moreover, Mr Adebayo was paid a US$750,000 distribution from the proceeds of the sale of a stake in P&ID to VR on 1 November 2017. It is to be inferred that other payments were made to Mr Adebayo, but the fact and amount of those payments remain concealed from FRN.

2Aiv. Amongst other activities on behalf of P&ID, Mr Adebayo (including acting via his assistant, Mr Wole Shonibare) procured FRN Privileged Documents and provided copies of the same to other representatives of P&ID, including Mr Cahill and Mr Andrew. In addition, Mr Adebayo made (at least) three payments to Ms Grace Taiga of NGN 100,000,

NGN 20,000 and NGN 100,000 on 14 July, 14 August and 30 September 2015 respectively, and (at least) one payment of NGN 500,000 to Ms Hafsat Belgore, Assistant Legal Adviser at the MPR, on 11 December 2014, for her own benefit and/or for partial onward distribution within the MPR Legal Unit. It is to be inferred that other payments (the details of which remain concealed) were made, or promised, by Mr Adebayo on behalf of P&ID to Ms Grace Taiga and/or to other public officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence.

2Av. In the event, P&ID subsequently entered into a replacement agreement with Mr Adebayo dated 8 August 2016 whereby Mr Adebayo's role as a representative of P&ID was purportedly ended, and it was instead agreed that he would be retained as a confidential advisor to P&ID and be entitled to 10% of the proceeds of the Arbitration, or 20% of the proceeds in the event that a settlement in excess of US$900m was entered into before 30 December 2016 ("the Settlement Premium Date"). By a further agreement dated 5 September 2016, the Settlement Premium Date was extended to 31 March 2017. Subsequently, a Share Sale and Internal Advisory Agreement between P&ID, Mr Adebayo, Castleknock Holdings Limited ("Castleknock"), Galway Energy Limited ("Galway"), and Kilkenny Energy Limited ("Kilkenny") was entered into on 24 March 2017, and varied on 2 October 2017 (the "Share Sale Agreement"). Pursuant to the Share Sale Agreement, Galway sold to Castleknock 100% of the shares in Kilkenny, the consideration for which was stated to be payment by Castleknock to Mr Adebayo of 10% of the proceeds of the Awards. Castleknock is a company beneficially owned by Mr Cahill, Mr Andrew and Mr Burke KC ~~QC~~. The payment by Castleknock was guaranteed by Mr Cahill.

2Avi. It is to be inferred that the purpose of the Share Sale Agreement, the effect of which was to restructure arrangements so that Mr Adebayo

would be paid by Castleknock, as opposed to P&ID, was to seek to allow Mr Adebayo to disguise any payment as relating to a share sale, as opposed to being from P&ID in connection with the Awards.

2Aviii. It is to be inferred from the massive amount of the compensation P&ID agreed to be paid for the role purportedly performed by Mr Adebayo; Mr Adebayo's position of influence; the suspicious payments to Mr Adebayo for which there was no apparent legitimate contractual basis; the suspicious payments from Mr Adebayo to Ms Grace Taiga for which there was no apparent legitimate contractual basis; Mr Adebayo's involvement in the obtaining of FRN Privileged Documents on behalf of P&ID; as well as the evidence of bribery to other Nigerian officials particularised herein, that the said agreements and/or payments to Mr Adebayo were made in return for Mr Adebayo, acting on behalf of P&ID at all material times: (a) exercising (or having exercised) his influence over and/or bribing public officials in connection with the entry into and/or conclusion of the GSPA and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence (whether through the payment of sums to such individuals, including some or all of the money transferred to Mr Adebayo, or agreeing sums to be paid in the future, including out of any proceeds received by P&ID or by Mr Adebayo personally in connection with the realisation of the Awards) and/or (b) covertly obtaining and/or arranging the provision to P&ID, and/or to persons acting on its behalf, of unlawfully obtained information and/or documents that were legally privileged and/or confidential to FRN; and/or (c) at all material times concealing the existence and evidence of the corruption and bribes and his knowledge of P&ID's, and his own, wrongful conduct, including in relation to the obtaining of the FRN Privileged Documents and those involved.

2Aix. To the extent that Mr Adebayo's role involved bribing public officers

or other agents of the FRN on behalf of P&ID, such conduct was illegal as described at paragraph 22 above. Even if the arrangement did not involve the payment of bribes, it was illegal under section 10 of the Corrupt Practices and Related Offences Act 2000 because it involved the receipt of benefits by a person (Mr Adebayo) on account of functions performed, or to be performed, by a public officer. Further and alternatively, such bribes paid to public officers caused those public officers to be in a position of actual or potential conflict of interest between (a) their own interests and (b) their responsibilities and duties to the MPR and FRN.

2Ax. That other individuals acting on behalf of P&ID (including Mr Cahill, Mr Murray, Mr Smyth, Mr Burke KC and Mr Andrew) knew that Mr Adebayo was improperly making and/or offering covert payments to Nigerian officials and/or those involved in defending FRN from P&ID's claims, including to obtain the FRN Privileged Documents and/or the contents of material privileged to FRN on behalf of P&ID, is further supported by P&ID's disclosure and/or the following matters:

(a) following Mr Adebayo having provided by WhatsApp an FRN Privileged Document to Mr Cahill on 21 February 2017, Mr Cahill responded that he *"Could do couple of grand on payment"* which related to reimbursing or providing funds to Mr Adebayo to make such payments.

(b) the WhatsApp messages and P&ID's other disclosure indicate frequent communications and a close relationship between (in particular) Mr Adebayo, Mr Cahill, Mr Andrew and Mr Burke KC;

(c) the massive amount of the compensation P&ID agreed to be paid for the role purportedly performed by Mr Adebayo (of which Mr Cahill, Mr Smyth, Mr Andrew and Mr Burke KC were all aware) and for which there was no legitimate commercial reason;

(d) P&ID's involvement with paying bribes in connection with the GSPA and arbitration as particularised herein, including the continued payments to Ms Grace Taiga;

(e) the payments to Mr Adebayo by P&ID and/or companies associated with it notwithstanding that Mr Adebayo had no

apparent legitimate contractual basis for such payments;

(f) Mr Adebayo's obtaining of FRN Privileged Documents and/or the contents of material privileged to FRN on behalf of P&ID, which it would have been obvious was being illicitly provided to him, including that there was no legitimate reason for such materials to be provided via him and that the FRN Privileged Documents and privileged contents were privileged and confidential and/or contained material which it would have been obvious was contrary to FRN's interests to have been shared with P&ID;

(g) the contemporaneous deletion of cover emails and communications connected with the receipt of the FRN Privileged Documents, which it is inferred included the deletion of communications with Mr Adebayo and his assistant Mr Wole Shonibare;

(h) the failure to obtain disclosure of Mr Adebayo's documents, as well as Mr Smyth's email to Mr Cahill dated 14 September 2019 in which he stated, "*I assume Tunji has deleted all emails between us from his phone*", evidencing an awareness that P&ID's communications with Mr Adebayo were incriminating.

3) The manner in which Mr Shasore~~'s~~ and/or those responsible for instructing him conducted ~~of~~ the arbitration, as particularised at paragraphs 65-70 above. In particular, Mr Shasore's failure to challenge any relevant part of Mr Michael Quinn's (false) evidence, without having sought any disclosure, meant that FRN was fixed with that evidence for the remainder of the arbitration. ~~No honest advocate would have placed his client in that position.~~

3A) That Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or individuals directly and/or indirectly involved in FRN's defence, shared FRN's privileged and/or confidential documents and information with P&ID and those acting on its behalf, as particularised at paragraphs 72C and 79A-79H below.

4) The suspect activity on Mr Shasore's bank account no.258/104460/2/12/0. In

particular:

1) Large, round-figure sums in cash were regularly deposited in, and then withdrawn from, the said account. The total amount of cash deposits into the said account between January 2013 and the Liability Award was US$734,603 and the total sum of cash withdrawals was US$160,625.

2) Large cash deposits were made into Mr Shasore's account in the period leading up to the liability hearing that took place on 1 June 2015. In particular, cash deposits were made as follows:

    1. US$50,000 on 8 December 2014.

    2. US$20,000 on 19 December 2014.

    3. US$20,000 on 29 December 2014 (in two separate deposits of US$10,000 each).

    4. US$50,000 on 12 January 2015.

3) US$100,000 in cash was deposited into Mr Shasore's account by way of two transfers of US$10,000 each on 4 September 2014, and eight further transfers of US$10,000 each on 20 October 2014. The said deposits were followed by a cash payment of US$100,000 by Mr Shasore to Ms Adelore on or around 18 November 2014, as to which see paragraph 72.2) below.

4) The said cash deposits into Mr Shasore's account totalling US$100,000 match a series of large, round-figure cash withdrawals made from the accounts of companies and individuals related to P&ID between mid- August and mid-October 2014, as follows:

    1. US$10,000 withdrawn from the personal account of James Nolan (no.0024063958) on 14 August 2014 by Anekperechi Nworgu.

    2. US$10,000 withdrawn from the account of North Wales Military Aviation Services (Nigeria) Limited (**"NWMAS"**) (no.0024370599) on 28 August 2014 by Anekperechi

Nworgu.

3. US$20,000 withdrawn from the personal account of James Nolan (no.0024063958) on 8 September 2014 by Mohammed Dikko.

4. US$10,000 withdrawn from the personal account of James Nolan (no.0024063958) on 23 September 2014 by Anekperechi Nworgu.

5. US$10,000 withdrawn from the account of ICIL Nigeria (no.0024024414) on 24 September 2014 by Anekperechi Nworgu.

6. US$10,000 withdrawn from the personal account of James Nolan (no.0024063958) on 24 September 2014 by Anekperechi Nworgu.

7. US$10,000 withdrawn from the personal account of James Nolan (no.0024063958) on 26 September 2014 by Anekperechi Nworgu.

8. US$20,000 withdrawn from the personal account of James Nolan (no.0024063958) on 17 October 2014 by Nancy Nwabia.

5) As to the withdrawals in subparagraph (iv) above:

1. NWMAS was a company at the material time connected with and/or controlled by Messrs Cahill, Michael Quinn and Nolan. Mr Cahill has referred to his connection with NWMAS in his witness statement to the English court dated 27 April 2020.

2. James Nolan is a long-term associate of Messrs Cahill and Michael Quinn and performed work for and on behalf of P&ID and/or P&ID Nigeria, as well as a number of other companies connected to Messrs Cahill and Michael Quinn. He was also a co-signatory to P&ID Nigeria's bank account at the material time.

3. Anekperechi Nworgu worked as an accountant for P&ID and made a number of large cash withdrawals from the account of ICIL Nigeria following the execution of the GSPA, as particularised at paragraph 71 above.

4. The reference to Nancy Nwabia on James Nolan's personal account statement is understood to be a reference to Nancy Nwobia. Nancy Nwobia, also known as Nancy Bello, worked as an accountant for ICIL Nigeria.

5) Mr Shasore advised the then Attorney-General, Mr Adoke, in a letter dated 17 July 2014 that there was a lack of *"exonerating facts"* and that FRN should therefore settle the claim, having failed to carry out any proper investigation into FRN's potential lines of defence, including that P&ID would not have been ready and willing to perform the contract. Any honest advocate would have investigated these matters before advising his client to settle a claim, especially a claim for billions of US Dollars.

~~6) Mr Shasore was appointed to represent FRN by Mr Adoke, who is himself charged in Nigeria with involvement in a large fraud relating to the OPL 245 oil well.~~

~~7) Mr Shasore was paid a fee of US$2 million for his involvement in the arbitration. By contrast, the average annual salary of a government lawyer in Nigeria is approximately US$5,000.~~

8) Following the appointment of Mr Shasore by Mr Adoke, conduct of the arbitration was kept 'in-house' at the MPR, contrary to the Nigerian government's usual practice that large litigation should be conducted by the Ministry of Justice.

9) Mr Shasore concealed his involvement in the case from his own firm, Ajumogobia & Okeke, and instead conducted the proceedings covertly through a separate firm, Twenty Marina Solicitors~~, which had no background in litigation and had previously been used to provide secretarial services~~.

10) Following the election of President Buhari into office, and the transfer of conduct of the arbitration to the Ministry of Justice, Mr Shasore refused to

meet with the newly-appointed Attorney General, Mr Malami, on the basis that he had *"always liaised with the MPR since commencement of the proceedings"*, as set out in the Attorney General's letter to the Vice-President dated 29 March 2017.

72. Furthermore, Mr Shasore made the following payments to Nigerian officials connected with the arbitration:

1) A payment of US$100,000 to Mr Oguine, the Legal Director of the NNPC at the time of the arbitration. Mr Oguine subsequently made FRN's only witness statement in the arbitration, which the Tribunal dismissed as irrelevant in its entirety.

2) A cash payment of US$100,000 to Ms Adelore, the Legal Director of the MPR at the time of the arbitration, which was deposited into Ms Adelore's bank account no. 870000279978 on 18 November 2014.

72A. On 11 November 2014 Ms Adelore made three cash deposits of US$10,000, US$10,000 and US$5,000, respectively, into her Standard Chartered account numbered 870000279978. These deposits were preceded by two cash withdrawals of US$10,000 each from the Guaranty Trust Bank account of NWMAS numbered 0024370599 on 7 and 11 November 2014. On 12 November 2014 Ms Adelore made two further cash deposits of US$10,000 each into the same Standard Chartered account numbered 870000279978. The previous day, on 11 November 2014, a cash withdrawal had been made from a bank account of Trenko International (Nig) Limited (**"Trenko"**) (with number 0022383782), a company owned and controlled by Mr Adebayo, of US$20,400. It is to be inferred that the sums withdrawn from the NWMAS and Trenko accounts were used to pay cash bribes to Ms Adelore.

72B. On 12 November 2014 (i.e. the day after the first set of cash deposits by Ms Adelore and the day of the second set of deposits) Ms Adelore instructed Mr Shasore to inform the Tribunal that FRN intended to explore settlement of P&ID's claim.

72C. On 14 November 2014 Mr Shasore made a payment to one of his partners at Twenty Marina Solicitors, Mr Ovie Ukiri (Mr Ukiri), of US$300,000. On 26 October 2014 Mr Ukiri had leaked a privileged document emanating from Mr Shasore's office directly to Mr Adebayo with the subject line *"See attached as discussed"*. Mr

Adebayo then provided the document to Mr Cahill (and this was then circulated to other individuals within P&ID). It is to be inferred that Mr Ukiri was being paid to act, and/or was in any event acting, as one of the conduits for collusion between P&ID and Mr Shasore, including by providing P&ID with FRN Privileged Documents and/or content privileged to FRN from Mr Shasore.

73. Shortly after the aforementioned payments, on 20 and 21 November 2014, Mr Shasore travelled to London with Ms Adelore and Mr Oguine as FRN's 'negotiating team' to conduct settlement discussions with P&ID. The meeting was attended by Mr Adebayo on behalf of P&ID. Thereafter:

    1) On 28 November 2014 Ms Adelore made a cash deposit of US$3,400 into her Standard Chartered account numbered 870000279978 with the reference *"Cash Dep by Remi Aderemi"*. It is to be inferred that this was a reference to Ms Oluremi Clara Aderemi, Ms Adelore's secretary and the former secretary of Ms Taiga, channelling cash to Ms Adelore on behalf of P&ID. Ms Aderemi shared a number of FRN Privileged Documents with P&ID, which it is to be inferred she did having been corrupted by individuals acting on behalf of P&ID and acting in concert with (at least) Ms Adelore at all material times.

    2) Also on 28 November 2014 Ms Adelore, Mr Oguine and Mr Shasore met to discuss P&ID's settlement offer of US$1.5 billion.

    3) On 29 November 2014 a confidential and privileged note of that meeting was sent to Mr Cahill and Mr Andrew via Mr Adebayo. The metadata of the note indicates that it was sent to Mr Adebayo by somebody within the MPR Legal Unit, of which Ms Adelore and Ms Aderemi were members.

    4) On 4 December 2014 Ms Adelore wrote an internal memo advising the MPR to approve a US$1.1 billion settlement with P&ID. Mr Oguine wrote a similar memo advising the NNPC to settle for US$1.1 billion.

    5) On 8 December 2014 Ms Adelore deposited a total of US$200,000 of cash into her Zenith Bank account numbered 5360043360 by three separate deposits of US$70,000, US$70,000 and US$60,000. It is to be inferred that these deposits were the proceeds of bribes paid by or on behalf of P&ID. According to P&ID's internal documentation, the following transactions

were carried out. It is to be inferred that some or all of these transactions were amongst the sources of the cash used to fund the aforementioned deposits by Ms Adelore on 8 December 2014:

1) On 25 November 2014 a payment of US$60,000 was made from Eastwise to ICIL Abuja.

2) On 5 December 2014 a payment of US$70,000 was made to Mr Adebayo on behalf of P&ID by a company named Armcom.

3) Also on 5 December 2014 a payment of US$70,000 was made by Armcom to *"ICIL Dublin"*.

4) Also on 5 December 2014, a payment of US$75,000 was made from Eastwise to *"ICIL Dublin"*.

6) Moreover:

1) On 2 April 2015 Ms Adelore deposited a total of US$30,000 of cash into her Standard Chartered Bank Account and on 20 May 2015 she deposited a total of US$88,000 of cash into her Zenith Bank account. The deposits straddled a settlement meeting between P&ID and Ms Adelore, attended by Mr Adebayo, at Ms Adelore's offices on 29 April 2015. The deposits were preceded by a large cash withdrawal of US$174,900 from Mr Adebayo's company, Trenko, on 20 March 2015. It is to be inferred that the money withdrawn from Trenko was used to fund the deposits into Ms Adelore's accounts, which were bribes paid on behalf of P&ID by Mr Adebayo.

2) On 18 December 2015 Ms Adelore received a payment of NGN 200,000 into her Zenith bank account labelled *"smith"*. It is to be inferred that this was a payment from Mr Cahill's assistant Mr Ken Smyth.

73A. Further, in November 2014, Mr Shasore made a payment of US$150,000 to Augustine Alegeh, a member of the Nigerian bar who, for a period, was potentially to act as counsel or co-counsel for FRN in relation to the arbitration, which it is to be inferred ~~is likely to have been~~ was a payment in return for Mr Alegeh not seeking

to involve himself in or interfere with Mr Shasore's conduct of the arbitration and/or conduct of the settlement discussions, and/or was intended by Mr Shasore (acting in concert with P&ID) to have this result.

74. FRN avers that there can be no honest explanation for the payments in paragraph 72 to 73 above, and that they were unlawful bribes paid by or on behalf of P&ID in return for the silence of Mr Oguine and Ms Adelore, who knew about the corrupt arrangement between P&ID and Mr Shasore, and/or were intended to induce Mr Oguine and Ms Adelore to work against the interests of FRN in the arbitration and settlement discussions with P&ID. Further, it is to be inferred, including from the matters pleaded at paragraph 79A-79F below, that Ms Adelore and/or Mr Oguine and/or Mr Dikko and/or Ms Aderemi and/or Ms Belgore and/or other individuals directly and/or indirectly involved in FRN's defence, were paid other unlawful bribes by P&ID or on its behalf and/or unlawfully granted or promised other benefits, the details of which remain concealed, in return for working against the interests of FRN in the arbitration and settlement discussions during the arbitral process with P&ID and/or improperly sharing FRN Privileged Documents with P&ID and persons associated with it.

75. FRN therefore avers that P&ID colluded with Mr Shasore and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, to ensure that he did not seek disclosure from P&ID or challenge Mr Michael Quinn's evidence in the arbitration and/or to procure that those colluding with P&ID worked against the interests of FRN in the arbitration and settlement discussions with P&ID during the arbitral process. Alternatively, even if there was no such collusion, Mr Shasore and FRN could not with reasonable diligence have known, or raised with the Tribunal, that P&ID's claim was based on fraud, as set out at paragraph 83 below.

75A. As a matter of Nigerian law, it was an offence under sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of Conduct Bureau and Tribunal Act 1991 for individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, to collude with representatives of

P&ID with a view to making personal gain (whether through bribery or promises to share, whether directly or indirectly, in the proceeds of any sums recovered from FRN).

The quantum stage

76. The current Attorney General, Mr Malami, took over conduct of the arbitration for the quantum stage. He appointed Mr Ayorinde to replace Mr Shasore as FRN's counsel.

77. Due to the approach adopted by Mr Shasore and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence and the determinations made by the Tribunal as a result, Mr Ayorinde was unable to challenge the Tribunal's earlier finding, based on Mr Michael Quinn's false evidence, that P&ID was ready and able to perform the GSPA. As the Tribunal held at paragraphs 33-34 of its Final Award, FRN had been ordered to identify any parts of Mr Michael Quinn's evidence with which it took issue. However, it had not identified any material points of dispute. The Tribunal accordingly cited certain uncontested parts of Mr Michael Quinn's (perjured) statement at paragraphs 29 and 50- 51 of the Final Award and concluded that P&ID "*showed every sign of being willing, indeed anxious, to implement the project and there is no dispute over its ability to have done so*".

78. As a result of the abovementioned finding, the Tribunal went on to award P&ID damages for loss of profits of US$6.6 billion plus pre-and post-judgment interest at 7%.

79. For the avoidance of doubt, it is averred that Mr Ayorinde did not at any material time have reasonable grounds to suspect that the GSPA had been procured by bribes, that P&ID entered into the contract knowing that it would never be able or willing to perform, that Mr Michael Quinn's evidence was perjured, or that P&ID had colluded with Mr Shasore and/or other individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence.

FRN Privileged Documents

79A. On 29 October and 2 November 2021, having improperly withheld the fact of P&ID's obtaining and possession of such documents prior to such date, P&ID disclosed that it had (at least) 164 documents in its possession which appeared to have been privileged or confidential to FRN when they were contemporaneously obtained by P&ID and/or obtained by persons associated with P&ID on P&ID's behalf.

79B. The 164 documents disclosed reveal that, before, during and after the arbitration, P&ID contemporaneously obtained privileged and/or confidential documents pertaining to FRN's entry into the GSPA, as well as concerning FRN's defence in the arbitration and approach to settlement of P&ID's claim. It is to be inferred that it was able to obtain such documents as a result of the payment of bribes to and/or entering into corrupt arrangements with Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, who unlawfully shared the same with P&ID as a result of such bribes and/or corrupt arrangements.

79C. By a letter dated 30 December 2021, P&ID has averred that FRN Privileged Documents were obtained by Mr Hitchcock, Mr Lloyd Quinn and Mr Adetunji Adebayo on behalf of P&ID. In addition, each of Mr Cahill, Mr Michael Quinn, Mr Ken Smyth, Mr Neil Murray, Mr Adam Quinn, Mr Kuchazi, Mr Andrew and Mr Trevor Burke KC ~~QC~~ (at least) were also contemporaneously involved in the receipt of FRN Privileged Documents on behalf of P&ID.

79D. Insofar as Mr Andrew is concerned, FRN relies on the documents evidencing Mr Andrew's involvement within P&ID's disclosure, including (but not limited to) ~~based on the limited documents available to FRN to date~~:

1) On 29 November 2014, Mr Andrew was copied into an email from Mr Adebayo to Mr Cahill providing an FRN Privileged Document.
2) On 6 May 2015, Mr Andrew was copied into an email from Mr Wole Shonibare (Mr Adebayo's employee) to Mr Cahill providing an FRN Privileged Document.
3) On 10 November 2015, Mr Andrew was copied into an email from Mr

Adebayo to Mr Cahill providing an FRN Privileged Document.

4) On 16 December 2015, Mr Andrew was sent an email from Mr Adebayo (also sent to Mr Cahill) providing an FRN Privileged Document concerning the appointment of an expert to act on FRN's behalf in the arbitration originating from Ms Adelore.
5) On 19 December 2015, Mr Andrew was sent an email from Mr Adebayo (also sent to Mr Cahill) providing an FRN Privileged Document.
6) On 23 December 2015, Mr Andrew was sent emails from Mr Adebayo (also sent to Mr Cahill) providing FRN Privileged Documents.
7) On 24 March 2016, Mr Andrew was provided FRN Privileged Documents by a "Tokunbo James". It appears this name may have been a pseudonym used to conceal the identity of the person sending the documents.
8) On 28 June 2017 an email from Chief Ayorinde to FRN's Solicitor General Dayo Apata, and members of the MPR's legal team dated 26 June 2017 was shared via WhatsApp with Messrs Cahill, Andrew and Trevor Burke KC ~~QC~~, Mr Michael Quinn's nephew.

79E. Insofar as Mr Cahill is concerned, FRN relies on the documents evidencing Mr Cahill's involvement within P&ID's disclosure, including (but not limited to) ~~based on the limited documents available to FRN to date~~:

1) On 17 November 2014 and 8 May 2015, Mr Adebayo was provided FRN Privileged Documents by a Mr Saheed Akanji. In both instances, Mr Cahill was privy to the email from Mr Akanji to Mr Adebayo, it having been directly forwarded onto him by Mr Adebayo. On 26 May 2015, Mr Akanji sent a further FRN Privileged Document directly to Mr Cahill.
2) On 7 April 2015, 15 April 2015 and 6 May 2015, Mr Cahill was provided FRN Privileged Documents from Mr Shonibare. Further, on 10 November 2015, Mr Adebayo was sent a FRN Privileged Document from Mr Shonibare. Again, Mr Cahill was privy to the email from Mr Shonibare to Mr Adebayo, having been directly forwarded Mr Shonibare's email by Mr Adebayo.
3) On 9 July 2011 and 10 July 2011, Mr Cahill was provided FRN Privileged Documents by a Mr Andy O'Donovan, who was Mr Michael Quinn's son-in-law.
4) On 23 December 2015, Mr Adebayo was provided FRN Privileged

Documents by a "Mulero Racheal". Mr Cahill was privy to the email from "Mulero Racheal" to Mr Adebayo, having been directly forwarded "Mulero Racheal's" email by Mr Adebayo.

5) On 24 March 2016, Mr Cahill was provided FRN Privileged Documents directly from "Tokunbo James" (via the email address tokunbojames1@gmail.com).

79F. It is to be inferred that FRN Privileged Documents, or their contents, were shared with Mr Cahill and Mr Andrew and/or others acting on behalf of P&ID on many other occasions too, but that any documents evidencing the same have not been disclosed, having been lost, deliberately destroyed or withheld by those involved to conceal P&ID's wrongdoing. In particular:

1) The limited documents disclosed to date evidence that individuals acting on behalf of P&ID in connection with the acquisition of FRN Privileged Documents were conscious of the need to delete documents to conceal their actions (with Mr Neil Murray referring in emails to Mr Smyth and Mr Cahill to the need to delete communications relating to FRN Privileged Documents he had received); and/or
2) In May 2015, all documents relating to P&ID, alongside documents pertaining to companies associated with it, held in ICIL Nigeria's office were burnt. No records were kept of what was destroyed and it is to be inferred that such document destruction was carried out by or on behalf of P&ID to destroy documents that might assist FRN and/or incriminate P&ID in relation to the bribery and/or criminality and/or the unlawful obtaining of FRN Privileged Documents, as set out in this Statement of Case; and/or
3) That there has been deliberate destruction and/or concealment of documents and information by and on behalf of P&ID pertaining to P&ID's wrongdoing is consistent with the totality of the evidence particularised in this pleading, including the payment of bribes by or on behalf of P&ID to ensure the continued silence of those who had been bribed in relation to the procurement of the GSPA and/or the perjured evidence of Mr Michael Quinn.

79G. The identity of the individuals providing FRN Privileged Documents to P&ID and

those acting on its behalf has been withheld by P&ID. It is to be inferred, in particular from the matters set out in paragraph 79C to 79F above, that in addition to Mr Hitchcock, Mr Michael Quinn and Mr Lloyd Quinn (all now deceased), (at least) Mr Cahill, Mr Andrew, Mr Smyth, Mr Adebayo, Mr Murray, Mr Adam Quinn, Mr Kuchazi and Mr Trevor Burke KC ~~QC~~ have knowledge of some or all the individuals who were involved. From the content and context of the limited disclosure to date, it is in any event to be inferred that FRN Privileged Documents were shared by Mr Tijani, Ms Taiga, Ms Adelore, Mr Oguine, Ms Aderemi, and Mr Shasore, or others working for him on his instruction including Mr Ukiri, plus one or more other individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, whose identity remains concealed from FRN. It is also to be inferred that the sharing of FRN's privileged and/or confidential documents and information with P&ID was not limited to the 164 documents disclosed on 29 October and 2 November 2021, but included other FRN Privileged Documents (the copies of which in the hands of P&ID or its associated persons have since been destroyed or lost and/or have not otherwise been disclosed) and/or included privileged and/or confidential information pertaining to FRN's defence and approach to settlement of P&ID's claim being shared orally with P&ID and its associated persons and in relation to which no records exist (whether because such records never existed, or because such records have been lost, deliberately destroyed or withheld by those involved to conceal P&ID's wrongdoing).

79H. In providing FRN Privileged Documents to P&ID and its associated persons and/or in sharing orally privileged and/or confidential information pertaining to FRN's defence and approach to settlement of P&ID's claim with P&ID and such persons and/or in doing so in exchange for personal gain (whether through bribery or promises to share, whether directly or indirectly, in the proceeds of any sums recovered from FRN): (1) the individuals sharing the same were each acting in breach of their duties of confidence and loyalty owed to FRN under Rules 030416-030419 of the Federal Government Public Service Rules; and/or (2) offences were committed contrary to section 311 of the Penal Code and/or sections 8-10 and/or 17-19 of the Corrupt Practices and Other Related Offences Act 2000 and/or section 10 of the Code of

Conduct Bureau and Tribunal Act 1991 and/or section 1 of the Official Secrets Act 2004. Further, it is to be inferred that it was known to P&ID and the persons acting on its behalf, that FRN Privileged Documents that were shared and/or privileged and/or confidential information pertaining to FRN's defence and approach to settlement of P&ID's claim that was shared orally with P&ID and such persons, were being shared wrongfully by those concerned.

79I. At no material time did P&ID, Mr Andrew, Mr Burke KC ~~QC~~ or P&ID's other legal representatives contemporaneously reveal to FRN or to the Tribunal that P&ID had been, and/or was being, improperly provided with privileged and/or confidential documents and information belonging to FRN, or that the same had been unlawfully obtained by P&ID and its associated persons. Further, the withholding and/or concealment from FRN and the Tribunal of the full and true facts concerning P&ID's unlawful obtaining of privileged and/or confidential information belonging to FRN as a result of bribes or corrupt arrangements to Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, was a cause of the continued concealment from FRN and the Tribunal during the arbitration of the fact of P&ID's bribery of Nigerian officials in connection with the GSPA.

79J. Further, it is to be inferred that in relation to P&ID's claim and/or in the context of the arbitral proceedings and/or the settlement discussions during the arbitral process, P&ID was making use of FRN Privileged Documents and other privileged and/or confidential information orally shared with it and those acting on its behalf, to: (1) gain knowledge of what FRN was being advised and the steps it was planning on taking and/or (2) obtain improper and unfair strategic and tactical advantage and/or (3) influence and/or seek to influence, via the corrupted individuals acting on behalf of FRN, the steps that FRN was or was not taking.

79K. P&ID's contemporaneous knowledge of the contents of FRN Privileged Documents and of FRN's privileged and/or confidential information concerning FRN's defence meant that P&ID knew that FRN did not know that the GSPA had been procured by bribery and/or that the evidence of Mr Michael Quinn was perjured, as a result of which P&ID continued to pursue its claim in the arbitration and/or continued to put

forward and rely on the perjured witness statement of Mr Michael Quinn, absent which matters no award in P&ID's favour would have been obtained.

79L. Further or alternatively, had FRN and the Tribunal known that P&ID had been making extensive use of privileged and confidential information unlawfully obtained from Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, that would have undermined P&ID's credibility with the Tribunal and/or revealed P&ID not to be a legitimate business and/or entity which had legitimately entered into the GSPA. As a result, the Tribunal would not have awarded P&ID substantial damages, or any damages, because: (1) P&ID's claim would not have succeeded and/or FRN would have been able to defend P&ID's claim in the arbitration on the basis that the GSPA was unenforceable and/or was void and/or voidable and/or on the basis that it had been induced or affected by bribery or was tainted with criminality; and/or (2) the Tribunal would have found that P&ID would not have been willing or able to perform the contract and had therefore not suffered any losses as a result of FRN's alleged repudiatory breach; and/or (3) P&ID's claim would not have succeeded and/or been defended and/or dismissed on the basis that P&ID's conduct (by reason of P&ID having obtained FRN Privileged Documents and/or by reason of P&ID and/or persons associated with it and acting on its behalf having colluded with individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, as particularised herein) undermined the fairness of the arbitration and constituted an abuse of process.

79M. Contrary to the implied representation made on behalf of P&ID in Kobre & Kim's letter dated 5 February 2022 that those acting on behalf of P&ID had not obtained any FRN Privileged Documents in the period since 2017, P&ID's WhatsApp disclosure demonstrates that those acting on behalf of P&D have continued to obtain FRN Privileged Documents, including documents relating to and during the current enforcement and set-aside proceedings. The WhatsApp disclosure evidences FRN Privileged Documents and/or content privileged to FRN having been shared in Mr Adebayo's WhatsApp to Mr Cahill on 23 April 2018, Mr Cahill's WhatsApps to Mr

Smyth on 7 September 2019, and in a WhatsApp exchange between Don Etim and Mr Cahill on 4 September 2020. That such content and/or FRN Privileged Documents had been illicitly leaked and should not have been in the hands of P&ID, would have been obvious to Mr Cahill and Mr Smyth and to any other individuals acting on behalf of P&ID with whom the content was shared or by whom it was received.

PARTICULARS OF FRN'S S.68 CHALLENGE

80. FRN avers that the Awards were obtained by fraud in five ~~four~~ respects, each of which is sufficient to set them aside under s.68(2)(g) of the 1996 Act:

    1) The GSPA was procured by unlawful bribes and promises of future bribes, as particularised at paragraphs 21-56 above, and/or P&ID concealed these matters during the arbitration.

    2) P&ID entered into the GSPA and/or instituted and pursued the arbitration in the knowledge that it was unwilling and unable to perform it, and intending instead to extract a large sum of money from FRN by means of an arbitration or a corrupt settlement.

    3) The Awards were procured by the perjured evidence of Mr Michael Quinn, as described at paragraphs 57-63A above. Had Mr Michael Quinn not made the false statements in his witness statement, the Tribunal would not have found FRN liable to pay damages to P&ID, because it would have found that P&ID would never have been able or willing to perform the contract and therefore had not suffered any loss of profits. Further or alternatively, had FRN known during the arbitration that the GSPA had been procured by bribery and criminality and/or had the Tribunal known the same, the Tribunal would not have awarded P&ID substantial damages, or any damages, because (1) P&ID's claim would not have succeeded and/or FRN would have been able to defend P&ID's claim in the arbitration on the basis that the GSPA was unenforceable and/or was void and/or voidable and/or on the basis that it had been induced or affected by bribery or was tainted with criminality; and/or (2) the discovery of the facts of the bribes would have revealed that P&ID would not have been willing or able to perform the contract and had therefore not suffered any losses as a result of FRN's alleged repudiatory breach.

4) P&ID colluded with Mr Shasore and/or other individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, to ensure that, at the least, he did not challenge Mr Michael Quinn's false evidence, having failed to seek any disclosure from P&ID and/or that FRN's defence of the claim was impeded.

5) During the arbitral process, P&ID, and/or persons associated with it and acting on its behalf, colluded with Mr Shasore and/or Ms Adelore and/or Mr Oguine and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, to obtain documents and information privileged and/or confidential to FRN. The insight this gave to P&ID was a cause of P&ID's continued pursuit of the arbitral claim and/or gave P&ID an improper and unfair advantage. Further or alternatively, P&ID withheld and/or concealed the fact that it was in possession of and/or had been and/or was being provided with unlawfully obtained documents and information from FRN and the Tribunal. Had FRN and the Tribunal known that P&ID had been making extensive use of privileged and confidential information unlawfully obtained from Nigerian officials and/or individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, it would have undermined P&ID's credibility with the Tribunal and/or revealed P&ID not to be a legitimate business and/or entity which had legitimately entered into the GSPA. As a result, the Tribunal would not have awarded P&ID substantial damages, or any damages, because: (1) P&ID's claim would not have succeeded and/or FRN would have been able to defend P&ID's claim in the arbitration on the basis that the GSPA was unenforceable and/or was void and/or voidable and/or on the basis that it had been induced or affected by bribery or was tainted with criminality; and/or (2) the Tribunal would have found that P&ID would not have been willing or able to perform the contract and had therefore not suffered any losses as a result of FRN's alleged repudiatory breach; and/or (3) P&ID's

claim would not have succeeded and/or been defended and/or dismissed on the basis that P&ID's conduct (by reason of P&ID having obtained FRN Privileged Documents and/or by reason of P&ID and/or persons associated with it and acting on its behalf having colluded with individuals responsible for representing FRN in the arbitration and/or individuals responsible for obtaining evidence for or giving instructions to FRN's legal team and/or individuals directly and/or indirectly involved in FRN's defence, as particularised herein) undermined the fairness of the arbitration and constituted an abuse of process.

81. Each of the abovementioned frauds caused and/or substantially contributed to the obtaining of the Awards by P&ID in the sense that, but-for each of them, ~~FRN~~P&ID would not have obtained the Awards. Further and alternatively, the result might realistically and/or might well have been different had each such irregularity not occurred and/or been known to the Tribunal. They therefore caused substantial injustice to FRN for the purposes of s.68 of the 1996 Act.

82. In addition to being fraudulent and illegal, the conduct described at paragraph 80 above was contrary to English and Nigerian public policy. The Awards are therefore liable to be set aside under s.68(2)(g) for that additional reason.

83. Furthermore, neither FRN (to the extent that the individuals acting on its behalf were not corrupted), Mr Shasore (to the extent that he was not corrupted) or Mr Ayorinde could with reasonable diligence have identified the abovementioned grounds of challenge during the arbitration. FRN's challenge is therefore not barred under s.73 of the 1996 Act.

84. In the premises, the Awards were obtained by fraud and/or in a manner contrary to public policy and are accordingly liable to be set aside under s.68(2)(g) of the 1996 Act.

PARTICULARS OF FRN'S S.67 CHALLENGE

85. The Awards are also liable to be set aside pursuant to s.67 of the 1996 Act on the basis that the Tribunal lacked substantive jurisdiction.

86. Article 20 of the GSPA contained a purported arbitration clause in favour of

arbitration governed by the rules of the Nigerian Arbitration and Conciliation Act 2004, the venue of which was London.

87. At all material times Nigerian government policy has been that, where an arbitration clause is included in a government contract, it should ~~must~~ provide for the seat of the arbitration to be Nigeria. ~~This is reflected in a model clause contained in a government circular which was in force at the time of the GSPA~~. Article 20 of the GSPA differed from ~~the model clause, and therefore breached~~ government policy, because it provided for the venue and/or seat of the arbitration to be London. Further and alternatively, it was in any event contrary to the interests of the MPR and FRN for the venue and/or seat of the arbitration to be London, as opposed to Nigeria.

88. P&ID induced Ms Taiga, who was responsible for drafting the GSPA, to depart from ~~the terms of the model clause~~ Nigerian government policy and/or the interests of the MPR and FRN with a view to ensuring that any arbitration took place outside the supervision of the Nigerian government and courts. Article 20 of the GSPA was therefore procured by a specific fraud in order to further P&ID's scheme of extracting large sums of money from FRN by means of an arbitration or a corrupt settlement.

89. The Tribunal accordingly lacked jurisdiction:

    1) If the arbitration agreement is governed by Nigerian law, it is null and void and/or is unenforceable on the basis that it was procured by fraud. The question of whether an arbitration agreement has been procured by fraud is non-arbitrable, and must accordingly be determined by a national court, as a consequence of section 36(4)(a) of the Nigerian Constitution and sections 135(1) and 256(1)(a) of the Nigerian Evidence Act.

    2) Alternatively, if the arbitration agreement is governed by English law, it is null and void and/or is unenforceable on the basis that it was procured by a fraud targeted specifically at the arbitration clause.

PARTICULARS OF FRN'S CASE AS TO P&ID'S s.66 APPLICATION

90. By reason of the matters set out above, the Final Award should not be enforced under s.66 of the 1996 Act (or at all). In particular:

    1) the result of the matters set out at paragraph 80~~0~~ above is that to permit

enforcement of the Final Award would be contrary to public policy; further or alternatively

2) the result of the matters set out at paragraph 89 above is that the Tribunal had no substantive jurisdiction within the meaning of s.66(3) of the 1996 Act.

MARK HOWARD ~~KC QC~~
PHILIP RICHES ~~KC QC~~
TOM FORD
~~**JOANNE BOX**~~
TOM PASCOE

STATEMENT OF TRUTH

The Claimant believes that the facts stated in this ~~Re-~~Re-Re-Amended Statement of Case are true. I am duly authorised by the Claimant to sign this Statement on its behalf.

The Claimant understands that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

Signed: 

Full name: The Honourable Abubakar Malami, SAN

Position held: Attorney General and Minister of Justice of the Federal Republic of Nigeria

Dated: 18 September 2020

Dated: 2 February 2022

Dated: 28 June 2022

Dated: 8 July 2022

Dated: 1 December 2022