PUBLIC PROSECUTION OFFICE

AT THE ORDINARY COURT OF MILAN

Proc. No. 54772/13 General Criminal Records Registry

Notification of completion
of preliminary investigations
Art. 415-bis of the Italian Code of Criminal Procedure

The Public Prosecutor,

having regard to the above criminal proceedings against

- **Paolo Scaroni**, born in Vicenza on 28/11/1946
  Defended by the lawyer Alberto Moro Visconti of the Court of Milan and by the lawyer Enrico De Castiglione of the Court of Milan, both with chambers in Milan, at Piazza San Pietro da Gessate, 2
  With address for service at their chambers

- **Claudio Descalzi**, born in Milan on 27/02/1955
  Defended by the lawyer Paola Severino of the Court of Rome, with chambers in Rome at Via Ciro Menotti, 4
  With address for service at her chambers

- **Roberto Casula**, born in Cagliari on 22/05/1962
  Defended by the lawyer Guido Carlo Alleva of the Court of Milan, with chambers in Milan, at Via Vincenzo Monti, 6
  With address for service at his chambers

- **Vincenzo Armanna**, born in Piazza Armerina on 27/02/1972
  Defended by the lawyer Fabrizio Siggia of the Court of Rome, with chambers in Rome, at Via Cardinal De Luca, 22, and by the lawyer Luca Santa Maria of the Court of Milan, with chambers in Milan, at Via Serbelloni, 1
  With address for service at the chambers of Luca Santa Maria

• **Ciro Antonio Pagano**, born in Toronto (Canada) on 10/03/1962
Defended by the lawyer Federica Rinaldini of the Court of Milan, with chambers in Milan, at Via Fontana, 1
With address for service at her chambers

• **Zubelum Chukwuemeka Obi**, born in Lagos (Nigeria) on 14/05/1971
Defended by the lawyer Sergio Spagnolo of the Court of Milan, and by the lawyer Paolo Tosoni of the Court of Milan, both with chambers in Milan, at Viale Piave, 11
With address for service at their chambers

• **Ednan Tofik Ogly Agaev**, born in Baku (Russia) on 25/10/1956
Defended by the lawyer Francesco D'Alessandro of the Court of Castrovillari, with chambers in Milan, at Via Turati, 29 c/o Studio Rock
With address for service at his chambers

• **Gianluca Di Nardo**, born in Venice on 28/10/1967;
Defended by the lawyer Fabrizio Manganiello of the Court of Milan, with chambers in Milan, at Via Sant'Eusebio, 24
With address for service at his chambers

• **Luigi Bisignani**, born in Milan on 18/10/1953;
Defended by the lawyer Fabio Lattanzi of the Court of Rome, and by the lawyer Massimo Pellicciotta of the Court of Milan, with chambers in Milan, at Via Lavater, 5
With address for service at the chambers of the lawyer Massimo Pellicciotta

• **Gianfranco Falcioni**, born in Domodossola on 14/04/1945;
Defended by the lawyer Gian Filippo Schiaffino of the Court of Milan, with chambers in Milan at Via Arrigo Boito, 8
With address for service at his chambers

• **Dauzia Loya Etete**, known as Dan, born in Odi (Nigeria) on 10/01/1945
Defended by the lawyer Antonio Secci of the Court of Milan, with chambers in Milan, at Via Alfonso La Marmora, 40
With address for service at his chambers

• **Eni S.p.A.**
with registered office in Rome, at Piazzale Mattei, 1 – legal representative pro tempore: Emma Marcegaglia, born in Mantua on 24 December 1965
defended by the lawyer Carlo Federico Grosso of the Court of Turin, and by the lawyer Nerìo Diodà of the Court of Milan
With address for service at the Eni legal office in Rome, at Piazzale Mattei, 1

• **Royal Dutch Shell PLC**
with registered office in The Hague (Netherlands), at Carel Van Bylandtlaan, 30

legal representative pro tempore: Bernardus Cornelis Adriana Margriet Van Beurden, born in Roosendaal en Nispen on 23 April 1958

Defended by the lawyer Bruno Lorenzo Cova of the Court of Turin, and by the lawyer Francesca Petronio of the Court of Milan, with chambers at in Milan, Via Rovello, 1
With address for service at the Paul Hastings (Europe) LLP law firm in Milan, at Via Rovello, 1

for the crimes and administrative offences listed below:

Scaroni, Descalzi, Casula, Armanna, Pagano, Falcioni, Bisignani, Di Nardo, Obi, Agaev, Etete

offence pursuant to Articles 110, 112 part 1, 319, 321, 322-bis paragraph 2 part 2 of the Italian Criminal Code; Articles 3 and 4 of Law 146/2006

whereas

Scaroni, in his position as Chief Executive Officer and Managing Director of Eni,

- having agreed to intermediation by Obi, as proposed by Bisignani, and having invited Descalzi to conform;

- having been constantly informed by Descalzi of the developments in the negotiations, and, together with Descalzi, having met the President of Nigeria Goodluck Jonathan in person, both during the finalisation of the agreements (13 August 2010) and at the final stage, during an electoral campaign rally in Nigeria on 22 February 2011;

Descalzi, as Managing Director of the Exploration & Production Division of Eni since July 2008

- having been in personal contact with Emeka Obi and the Eni employees in Nigeria, Casula and Armanna, and having been informed of the request for commissions;

- having received indications from Bisignani on how to conduct the negotiations;

- having agreed the cost of the deal with his counterpart at Shell, Malcolm Brinded, in the amount of USD 1.3 billion, and having subsequently co-ordinated the position of the two companies Eni and Shell with Mr Brinded, until the completion of the negotiations

- having met President Jonathan, together with Scaroni, to finalise the deal;

Casula, as Eni Sub-Saharan Africa Operations and Business Manager, based in Nigeria

- having signed undertakings with Obi on behalf of NAE (Nigerian Agip Exploration Ltd), and having remained in constant contact with him throughout the negotiations;

- having reported to Descalzi;

- having remained in operational contact with his counterpart at Shell, Peter Robinson, and having organised meetings with Shell executives at his residence in Nigeria;

- having prepared with Obi and Descalzi the meeting of 13 August 2010 in Abuja with President Jonathan regarding the OPL245 deal, and having subsequently met the aforesaid Mr Jonathan on 22 February 2011

- having attended the meetings held at the offices of the Attorney General in Abuja (Nigeria) from 18 to 25 November 2010, at which the Attorney General Bello Adoke and Alhaji Abubaker were present, and at which the financial conditions of the deal (1.3 billion) were agreed

- having attended the subsequent meeting with Dan Etete in Milan during the night of 30 November to 1 December 2010, at which Obi and Agaev were present, to finalise issues relating to the commissions;

- having co-ordinated with Armanna

- having supervised the Eni negotiating team's drafting of the “resolution agreements”

- having been informed of the money transfers following the signing of the resolution agreements

Armanna, in his position as Senior Advisor of NAOC (Nigerian Agip Oil Company Ltd) and as Eni Vice President for upstream sub-Saharan activities

- having maintained contact since the beginning of the deal with Obi and Etete, being fully aware of the destination of most of the sums paid by Eni to the political sponsors of the operation and the agreements for the retrocession of significant sums to executives of the companies Eni and Shell;

- having informed Bisignani of the progress of negotiations and having received indications regarding how to conduct the negotiations;

- having met the Attorney General Muhammed Bello Adoke on several occasions to discuss the matter of the commissions;

• having attended meetings at the offices of the Attorney General in Abuja (Nigeria) from 18 to 25 November 2010, at which the Attorney General Adoke and Alhaji Abubaker were present, and at which the financial conditions of the deal (1.3 billion) were agreed

• having received an indication from Adoke in December 2010 regarding the latest negotiating position actually adopted, focused on an active role for the Nigerian government (FGN), which, based on the agreements, would have reallocated the OPL 245 licence to Eni and Shell, and received payment of the "consideration" of €1,092,040,000 intended for Etete, in addition to the "signature bonus" of $207,960,000;

• having co-ordinated with Falcioni and Bayo Ojo the subsequent transfer of the funds paid by Eni to the account of the Nigerian government at JP Morgan Chase London, and having subsequently received from Bayo Ojo the sum of €917,952 with the false payment reference of "Armanna inheritance";

Pagano, in his position as Managing Director of NAE

• having signed on behalf of NAE the offer submitted on 30 October 2010 to Raffeisen Bank, Obi's advisor, for the acquisition of 100% of Malabu's "participating interest" in OPL245 against the following payments: $207,960,000 to the Nigerian government as the signature bonus and $1,053,000,000 directly to Malabu;

• having attended meetings with Shell directors at Casula's residence in Nigeria;

• having attended a meeting with President Jonathan on 22 February 2011;

• having signed the FGN Resolution Agreement of 29 April 2011 on behalf of NAE;

Obi, in his position as shareholder in the company Energy Venture Partners Ltd (EVP)

• having been assigned by Etete to find a buyer for block 245 and having agreed with Etete that the difference– the so-called "excess price" – between the sum that Eni/NAE was undertaking to pay and the amount accepted by Etete would be withheld by Obi, with the expectation that the aforementioned premium was intended to remunerate Obi and his sponsors Di Nardo and Bisignani, Eni and Shell executives and Nigerian government officials, in particular the Minister of Petroleum, Diezani Alison-Madueke;

• having signed a "confidentiality agreement" with NAE on 25/02/2010, in which Obi was granted exclusive rights to negotiate with Etete;

• having worked in conjunction with Ednan Agaev, who was acting as an intermediary in close contact with the Shell director Peter Robinson and with Guy Colegate and John Copleston, advisors to Shell;

• having met Attorney General Adoke on a number of occasions and having maintained relations with him, including through persons connected to him, specifically Roland Ewubare and Oghogo Akpata; having also maintained relations with Diezani Alison-Madueke and General Gusau;

• having been in constant contact with Descalzi, Casula and Armanna, and having informed them of the progress of the negotiations;

• having established links with Bisignani and Scaloni through Di Nardo;

• having received from NAE the offer dated 30 October 2010 for the acquisition of 100% of the Malabu "participating interest" in OPL245 and having delivered it to Etete;

• having attended the meeting with Etete in Milan during the night of 30 November to 1 December 2010, at which Obi, Agaev and Casula were present, to finalise issues relating to the commissions;

• having maintained contact with Descalzi and Casula until after the adoption of the FGN Resolution Agreement;

Agaev, in his position as owner of the company International Legal Consulting Ltd (ILC), acting as intermediary between Shell and Etete

• having been assigned by Etete to provide assistance in the negotiations regarding the transfer of Malabu rights in OPL245 and having agreed a "success fee" of 6%;

• having met Richard Granier Deferre – trustee and former co-defendant with Etete – and having discussed with him the conditions of the relationship with Etete;

• having maintained constant relations with Emeka Obi, and having agreed with him the position to be adopted regarding the companies Eni and Shell;

• having met Shell's Peter Robinson and John Copleston and Guy Colegate on a number of occasions, the latter two having previously worked for MI6 and subsequently employed by Shell as Senior Business Advisor and Strategic Investment Advisor respectively;

• having met the National Security Advisor General Aliyu Gusau on a number of occasions and having obtained information from him on the expectations of President Jonathan and other members of the government; having put Gusau in contact with Obi close to Scaroni and Descalzi's meeting with President Jonathan in August 2010;

• having attended the meeting with Etete in Milan during the night of 30 November to 1 December 2010, at which Obi, Agaev and Casula were present, to finalise issues relating to the commissions;

• having maintained relations with Etete until the closure of the operation

Di Nardo

- having proposed Emeka Obi as intermediary for the acquisition of OPL245 and having maintained constant contact with him;

- having been the contact person between Obi and Eni management through Bisignani;

Bisignani

- having suggested to Scaroni the possibility of completing the OPL245 deal with Obi as an intermediary and having received Scaroni's approval;

- having met Claudio Descalzi at Scaroni's residence and having confirmed the need for Obi as an intermediary, given the latter's relations with Nigerian government circles;

- having met Armanna and having advocated Obi's case;

- having discussed with Descalzi the progress of negotiations and having given indications on how to conduct them;

- having maintained constant contact with both Scaroni and Descalzi at the agreement drafting stage on the financial conditions of the deal (1.3 billion) in November 2010;

Falcioni

- having accepted the task, during the final stage of the affair, to distribute the funds paid by Eni for the OPL245 licence, incorporating the company Petrol Service for that purpose and opening bank account A209798 in the name of Petrol Service Co. LP with BSI Lugano, to which the sum of $1,092,040,000 was transferred on 31/05/2011 (returned a few days later by BSI Bank, Lugano to JP Morgan Chase, London for "compliance" reasons)

- having maintained contact and drawn up written agreements with Bayo Ojo for the retrocession of a part ($50 million) of the sum paid by Eni, and having informed Armanna of the existing relationship;

Etete, in his position as representative of the company Malabu, the fraudulent holder of the OPL245 exploration licence since 1998

- having entered into negotiations with Eni and Shell, also through Obi and Agaev, for the transfer of OPL245 subject to payment;

- having received authorisation from Minister of Petroleum Alison-Madueke to dispose of 100% of OPL245, following the decision of President Jonathan;
- having conducted confidential negotiations with Aliyu Abubaker, who acted as an agent of Goodluck Jonathan;

• having accepted, under government pressure, the total sum of $1.3 billion, established by Eni and Shell;

• having agreed with Minister of Petroleum Diezani and Attorney General Adoke, and with Eni and Shell, the Resolution Agreements dated 29 April 2011;

• having received $801.5 million from the Nigerian government under the FGN Resolution Agreement, and having transferred to Abubaker Aliyu, directly or through companies attributable to him, funds of approximately $520 million, intended to be paid to President Jonathan, members of the government and other Nigerian government officials;

in conjunction, with Alhaji Abubaker Aliyu, Malcolm Brinded, Peter Robinson, Guy Colegate and John Copleston, against whom separate proceedings are being brought

performed convergent actions to enable the companies Eni and Shell to acquire 50% each of the rights to the exploration of block 245 in Nigeria in exchange for a payment of $1,092,040,000 to the company Malabu (attributable to Dan Etete), claiming to be the owner of the rights to block 245. It was agreed during the negotiations for the acquisition of the block that the said funds, net of the sums raked in by Etete (approximately $250 million used by Dan Etete for his own benefit and that of a large number of other beneficiaries to purchase property, aeroplanes, armoured cars, etc.) were largely intended, as actually occurred, for the remuneration:

• of President Goodluck Jonathan and other members of the Nigerian government in office at the time, i.e. Minister of Petroleum Diezani Alison-Madueke and Attorney General Muhammed Bello Adoke

• of other Nigerian government officials: National Security Advisor Aliyu Gusau, Member of the House of Representatives Umar Bature, former Senator Ikechukwu Obiorah – holders of influence over President Jonathan and other members of the government

• of former Attorney General Christopher Bayo Ojo, for his role in the reassignment of the OPL 245 licence to Malabu on 30/11/2006 and subsequent "advisory" activities

• in part retained by intermediaries, in part retroceded to Eni and Shell directors;

in order that the government officials Goodluck Jonathan, President of the Republic of Nigeria and, each for the part under their responsibility, Minister of Justice and Attorney General Mohammed Bello Adoke and Minister of Petroleum Diezani Alison-Madueke, and, as intermediaries in the negotiations, the other government officials mentioned above (Bayo Ojo, Gusau, Bature, Obiorah) adopt on 29 April 2011 the act named the FGN Resolution Agreement, formulated as an agreement to settle disputes, resulting in the attribution of 50% each to Eni and Shell of the exploration rights to block 245 in the deep waters of the Republic of Nigeria

• without competitive tendering
• at a price unilaterally established by Eni and Shell

- in violation of the reserve of allowances guaranteed to so-called "indigenous companies" based on government guidelines relating thereto ("Government's Policy of Indigenous Exploration Programme")
- with full, unconditional exemption from all national taxes (in particular capital gains tax, taxes on income, withholding taxes, value added tax)
- under a favourable tax regime (as set out in the Deep Offshore and Inland Basin Production Sharing Contracts Act section D3, Laws of the Federation of Nigeria 2004) and a safeguard against future changes in taxation
- with express limitations and constraints to the power of the Nigerian government, and all government bodies or agencies, to take over the exploitation of the oil block, and
- under the Nigerian government's obligation to "hold harmless" Eni and Shell from any future legal action relating to the block and from possible unfavourable rulings and court costs;

to that end, they contributed to the transfer on 24/05/2011 by NAE (Nigerian Agip Exploration) of the sum of $1,092,040,000 to the escrow account of the FGN (Federal Government of Nigeria) at JP Morgan Chase London;

funds ($1,092,040,000) transferred on 31/05/2011 to the account of Petrol Service Co. – attributable to Falcioni – at BSI Lugano, and subsequently, on 03/06/2011, returned by BSI to JP Morgan Chase London for "compliance" reasons;

subject to the freezing on 04/08/2011 of $215 million, as a result of the legal action brought by Obi against Malabu/Etete before the Commercial Court of London;

$801.5 million transferred on 24/08/2011 to the Nigerian accounts of Malabu and subsequently:

- $54,418,000 withdrawn in cash by Abubaker Aliyu

- $466,065,965.44 transferred to bureaux de change in Abuja and subsequently converted into cash in Nigeria – after repeated conversions into local currency and following transactions denominated "forex trade" – by Abubaker Aliyu; funds intended to remunerate government officials including Mr Jonathan, Attorney General Mohammed Bello Adoke, Minister of Petroleum Diezani Alison-Madueke, Minister of Defence and former National Security Advisor Aliyu Gusau;

- $10,026,280 paid to former Attorney General Christopher Adebayo Ojo (Bayo Ojo)

- $11,465,000 paid to former Senator Ikechukwu Obiorah

and for the part intended for retrocession to Eni directors and executives:

- €917,852 transferred on 08/05/2012 to Vincenzo Armanna, to a current account at UBI Bergamo by the aforesaid Bayo Ojo, with the payment reference "Giuseppe Armanna inheritance";

- $50 million delivered in cash to the residence of Roberto Casula in Abuja;

- paid at the end of the legal action before the Commercial Court of London, in two tranches – $112,676,741 on 27 March 2014 and $6,272,955 on 28 March 2014 – to the account of Obi's EVP (Energy Venture Partners) with LGT Bank (Switzerland), Geneva. On 02/05/2014, a part of this sum, CHF 21.185 million, was transferred by Obi to the account of Gianluca Dinardo's FOF (Fox Oil Fund Lda) with Bank J. Safra Sarasin, Lugano

With the aggravating circumstance of the number of persons involved and the facts having been committed by criminal groups operating in multiple states.

In Milan, Abuja, The Hague, London, Lugano and other locations from autumn 2009 to 2 May 2014

Eni S.p.A.

administrative offence pursuant to Articles 5, 6, 7 and 25 paragraphs 3 and 4 of Legislative Decree 231/2001

with reference to the offence committed as specified above, in the interest and for the benefit of Eni S.p.A.

- by Paolo Scaroni, Claudio Descalzi, Roberto Casula, persons in senior positions within Eni S.p.A.;
- by Vincenzo Armanna, Ciro Antonio Pagano – subordinates – due to non-compliance with the management or supervisory obligations of the entity.

In Milan, Abuja, The Hague, London, Lugano and other locations from autumn 2009 to 2 May 2014

Royal Dutch Shell PLC

administrative offence pursuant to Articles 5, 6, 7 and 25 paragraphs 3 and 4 of Legislative Decree 231/2001

with reference to the offence committed as specified above, in the interest and for the benefit of Royal Dutch Shell PLC:

- by Malcolm Brinded and Peter Robinson, persons in senior positions within Royal Dutch Shell PLC;
- by Guy Colegate and John Copleston – subordinates – due to non-compliance with the management or supervisory obligations of the entity.

In Milan, Abuja, The Hague, London, Lugano and other locations from autumn 2009 to 2 May 2014

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Injured parties

Federal Republic of Nigeria, at the Nigerian Embassy at Via Orazio, 14 – Rome – Italy.

notifies

the defendants, the mentioned entities and their counsel, as indicated above, that the documentation relating to the completed investigations has been filed at the secretariat of the Public Prosecutor, and that they are entitled to view said documentation and take copies thereof,

notifies

the defendants, the mentioned entities and their counsel, as indicated above, that they are entitled, within 20 days, to submit statements, present documents and file documentation relating to counsel investigations, to request that the Public Prosecutor conduct investigations, and to appear to make statements or ask to be questioned.