

FAO Lisa Osofsky  
Serious Fraud Office  
2-4 Cockspur Street  
London SW1Y 5BS

Sent by email only to Head of Communications  
Cc [press.office@sfo.gov.uk](mailto:press.office@sfo.gov.uk)

16 February 2023

Dear Ms Osofsky,

### **Enforcement action in relation to Unaoil's proceeds of crime**

We are writing to renew our significant concerns about the apparent lack of any enforcement action in relation to Unaoil's proceeds of crime in the UK. Now that the UK proceedings have concluded, and following Saman Ahsani's recent sentencing in the US, we would be grateful for details of any action being taken in relation to those proceeds and for the opportunity to discuss this with you.

#### Background

We wrote to you on 8 October 2021<sup>1</sup> in light of an investigation by the Guardian and File on Four which revealed that Ata Ahsani – the founder and chair of Unaoil – had invested at least £7.5m of Unaoil's proceeds in UK property funds through offshore structures.<sup>2</sup> We asked whether you were aware of the assets, whether you had decided not to recover them, whether any other law enforcement agency was pursuing the assets, and whether you would now be taking action.

You have not responded to that letter despite our efforts to initiate a dialogue. Indeed, to our knowledge, no UK law enforcement agency has confirmed whether Unaoil has proceeds of crime in the UK and what, if anything, is being done about it. The Unaoil executives who you prosecuted were ordered to repay their criminal gains – but you have not taken legal action to confiscate the assets of the Ahsani family, who ran the company and who had the most to gain from the corruption.

In January 2022, the SFO informally advised us that it would not be able to respond to our letter until after the Court of Appeal hearing was over. As you will be aware, the appeals of Ziad Akle, Stephen Whiteley and Paul Bond have been determined and, following a costs hearing in December 2022, the criminal proceedings are substantially concluded subject to agreement on costs.

In its December 2021 judgment quashing Mr Akle's conviction, the Court of Appeal referred to the deal between the Ahsanis and the Department of Justice, as a result of which Ata Ahsani paid a penalty of \$2.25 million and faced no further action; and to a letter dated 12 September 2019, in which the SFO informed Ata's lawyers that it was no longer in the public interest to prosecute him given his agreement with the DOJ (para 20).<sup>3</sup> The Court of Appeal noted at para 99:

*“Mr Brompton's submission, that the SFO had no choice but to concede jurisdiction to the US once the Ahsanis were in the US, might provide an explanation in the cases of the two brothers, but it cannot explain the decision not to prosecute Ata Ahsani, alleged to be not only the head of the family but also the head of the conspiracies.”*

It remains unclear why a decision was taken not to prosecute Ata in the UK. The perception that the owner of a company embroiled in a vast bribery scandal was not only not prosecuted in the UK, but

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<sup>1</sup> <https://www.spotlightcorruption.org/wp-content/uploads/2021/11/Unaoil-Spotlight-letter-to-SFO.pdf>

<sup>2</sup> <https://www.bbc.co.uk/news/world-58792333>

<sup>3</sup> <https://www.25bedfordrow.com/cms/document/akle-bond-judgment-final-for-hand-down-on-10.12.213.pdf>

free to invest the proceeds of that scheme in the UK through opaque offshore structures, without intervention or comment from UK law enforcement, risks undermining public trust in the SFO.

The substantial contracts that were awarded to Unaoil as a result of its bribery operation appear to have netted significant profits for the Ahsani family. The SFO's investigation into the four Unaoil executives uncovered schemes to pay \$17m in bribes to win \$1.7bn in contracts for the company in Iraq.<sup>4</sup> The Ahsanis reportedly amassed \$200m from Unaoil's corrupt schemes – but there are no indications that law enforcement agencies have taken action in respect of any assets in the UK.<sup>5</sup>

On 30 January 2023, Saman Ahsani was sentenced to just over 12 months in a minimum-security prison in the US and to pay a penalty of \$1.5m. Prosecutors said that Saman was a crucial player in a *"pervasive and wide-ranging criminal enterprise"* that *"lined the pockets of corrupt government officials"* around the world, but that he had also cooperated extensively.<sup>6</sup> More than three years after pleading guilty in the US, Cyrus Ahsani is still awaiting sentencing before the US District Court for Southern District of Texas. We understand that his sentencing is now set for later this year.

A document filed by the DOJ in the Southern District of Texas in April 2019 gave notice to Cyrus and Saman Ahsani that, in the event of conviction, the US intended to seek forfeiture of property which constituted or was derived from the proceeds of crime or involved in money laundering – in addition to seeking a financial judgment. This long-held intention in the US to forfeit Unaoil's proceeds of crime contrasts starkly with the continued silence from law enforcement agencies in the UK.

#### Next steps

Now that the proceedings have concluded in the UK and Saman has been sentenced, and given your commitment to learn from the problems in this case and move forward with clarity and confidence, we hope to engage with you constructively in relation to Unaoil's criminal proceeds.

To that end, we would be grateful if you could respond to the questions in our letter dated 8 October 2021 about Ata Ahsani's investments in the UK, summarised above. In addition, please would you also confirm what assessment you have made of Unaoil's proceeds of crime in the UK and what enforcement action you, or other law enforcement agencies, have taken as a result.

We would welcome the opportunity to meet you and members of staff working on the case to discuss the issues raised in this letter, to ensure mutual understanding on these matters of significant public interest and to explore opportunities for us to provide assistance.

We look forward to hearing from you.

Yours sincerely,



Susan Hawley  
Executive Director  
Spotlight on Corruption

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<sup>4</sup> <https://www.sfo.gov.uk/2021/11/03/sfo-reclaims-100000-from-unaoil-executive/>

<sup>5</sup> <https://www.theguardian.com/news/2021/oct/05/money-from-worlds-biggest-bribe-scandal-invested-in-uk-property>

<sup>6</sup> <https://www.ft.com/content/6911fab3-ec10-4bcf-a2c7-a772f5f8ad37>