

**IN THE HIGH COURT OF THE FEDERAL CAPITAL TERRITORY  
IN THE ABUJA JUDICIAL DIVISION  
HOLDEN AT ABUJA**

**BEFORE HON. JUSTICE J. ENOBIE OBANOR  
ON THIS 15<sup>TH</sup> DAY OF JULY, 2024.**

**CHARGE NO: FCT/HC/CR/118/2021**

**BETWEEN**

**FEDERAL REPUBLIC OF NIGERIA**

**...COMPLAINANT**

**AND**

**1. DANIEL UNGBO SILAS**

**2. FIFTEEN NETWORK LIMITED**

**3. ASHER TRUST INVESTMENT LIMITED**

**... DEFENDANTS**

**JUDGMENT**

The Defendants before this Court are standing trial on a two-count charge dated and filed on the 31<sup>st</sup> day of March, 2021 bordering on Criminal Breach of Trust contrary to Section 311 of the Penal Code Act, Laws of the Federation (Abuja), 1990 and punishable under Section 312 of the same Act. The Charge reads thus;

*COUNT 1*

*"That you, Daniel Ungbo Silas, being the Director of Fifteen Network Limited and Fifteen Network Limited, sometime between the 5th day of October, 2016 and the 6th day of October, 2016, in Abuja, within the jurisdiction of the High Court of the Federal Capital Territory, while being entrusted with certain property to wit: the sum of N88,000,000.00 (Eighty Eight Million Naira), paid*

*into Fifteen Network Limited Access Bank Account No. 0081284851 by Muhammed Awwal Musa for the purchase of United States Dollars, committed criminal breach of trust in respect of the said property when you dishonestly converted the said sum to your own use, thereby committed an offence contrary to section 311 of the Penal Code Act Cap 532 Laws of the Federation of Nigeria, (Abuja) 2004 and punishable under section 312 of the same Act.*

#### *COUNT TWO*

*That you, Daniel Ungbo Silas, being the Director of Asher Trust Investment Limited and Asher Trust Investment Limited, on or about the 30th day of August, 2016, in Abuja, within the jurisdiction of the High Court of the Federal Capital Territory, while being entrusted with certain property to wit: the sum of N360,000,000.00 (Three Hundred and Sixty Milion Naira), transferred to Asher Trust Investment Limited Zenith Bank Account No. 1014072968 by Mohabda Global Services Limited for the purchase of United States Dollars, committed criminal breach of trust in respect of the property when you dishonestly converted N40,000,000.00 (Forty Million Naira) thereof to your own use, thereby committed an offence contrary to section 311 of the Penal Code Act Cap 532 Laws of the Federation of Nigeria, (Abuja) 2004 and punishable under section 312 of the same Act.*

The Defendants were arraigned before this Court on 8<sup>th</sup> July, 2021 and pleaded not guilty to the two counts. The 1<sup>st</sup> Defendant was thereafter admitted to bail.

The Prosecution in proof of its case called three (3) witnesses as PW1, PW2 and PW3 while the Defense equally called three (3) witnesses as DW1, DW2 and DW3.

Plenary hearing commenced on 29<sup>th</sup> September, 2021 with Mohammed Awwal Musa, the Nominal Complainant testifying as PW1.

He testified that he knows the Defendants and has known them for five years. He is involved in buying and selling and was introduced to the 1<sup>st</sup> Defendant as a licensed bureau de change who could help him obtain US Dollars. They agreed that the Defendant would sell dollars to him at a rate of N355 per dollar. On 30th August 2016, he transferred N360,000,000 from his Diamond Bank Account (Mohabda Global Services Limited, account no. 0013527373) to the Defendant's account in Zenith Bank (Asher Trust Investment).

A week after acknowledging receipt of the sum, the Defendant did not provide the dollar equivalent. In a meeting, the Defendant revealed he had taken N40,000,000 from the N360,000,000 due to an issue and requested that if they paid N40,000,000 into a Jin Spectra Pharmacy account, the Defendant would revert the N360,000,000 back to his account. On 7th September 2016, he paid the N40,000,000 into the said account, and the Defendant immediately returned the N360,000,000.

Afterwards, they discussed how to recover the missing N40,000,000. The Defendant assured them that apart from this issue, everything was fine and that he could still source the dollars. Between 5th and 6th October 2016, he paid a total of N88,000,000 into the Defendant's Diamond Bank account (Eighteen Network Limited). However, more than a month passed without receiving the dollars. In a subsequent meeting, the 1<sup>st</sup> Defendant mentioned that he had used the money for something else but would still provide the agreed amount.

They continued to follow up until July 2019, when he asked his lawyer to intervene. On 16th July, he submitted a petition to the EFCC headquarters. To date, the Defendant has not provided the dollars for the money paid into his account. The total amount paid is N128,000,000.

On 9th February, 2022 Usman Haris testified as PW 2. PW 2's testimony is to the effect that he is a bureau de change businessman and knows the Defendant. They met at Diamond Bank while he was doing some transactions. He shared his business details with the Defendant, and they exchanged phone numbers so the Defendant could contact him when he needed to buy dollars. On 5th October 2016, the Defendant transferred N48,100,000 to his Diamond Bank account (0060379851) and requested the dollar equivalent, which DW 2 provided. The Defendant then transferred N38,400,000 to his account on 6th October 2016, and on the same day, transferred another N23,950,000. On the 10th of October 2016, the Defendant transferred N9,050,000, and he provided the dollar equivalent for each transaction.

PW 3, Elizabeth Eke, a Chief Superintendent of the Economic and Financial Crimes Commission (EFCC) gave evidence on 15<sup>th</sup> June, 2022 that as a team lead, she coordinates the activities of the team, including statement taking, oral interviews, report writing, giving evidence in court, and other duties assigned to the team.

She stated that he knows the three defendants in this case: Daniel Ungbo Silas, Fifteen Network Limited, and Asher Trust Investment Limited. He came to know them through a petition received by the EFCC on July 16, 2019, signed by Asmawa Abdullahi of Parvena Ventures Attorneys on behalf of the nominal complainant, Mohammed Awwal Musa. The petition alleged that the defendant fraudulently obtained N128,000,000 under the pretense of converting it to dollars but diverted the money for personal use in 2016. The defendant neither provided the dollar equivalent nor refunded the money.

Upon receiving the petition, it was referred to the Economic Governance Section and assigned to his team for investigation. The nominal complainant was invited to adopt the petition and provide further evidence, which he did on August 28, 2019. The team wrote several letters to Zenith Bank PLC and Access

Bank, requesting the statements of account of the defendant and his associated companies. They also wrote to the Corporate Affairs Commission for incorporation details of the companies involved and to the Central Bank of Nigeria (CBN) to verify if the companies were registered and licensed for bureau de change operations.

The documents were tendered by the Prosecution and admitted by the Court as Exhibits A to G4;

1. The Petition written to the EFCC by PW1 against the Defendant dated 16<sup>th</sup> July, 2019.
2. The Extra-judicial statements of the Nominal Complainant, Usman Haris (PW 2) and the 1<sup>st</sup> Defendant.
3. Corporate Affairs Commission (CAC) incorporation forms of the Defendants
4. Bank Statements of Account of the bank account of the Nominal Complainant, Usman Haris (PW 2) and the Defendants.
5. Account opening forms of the Defendants.

The Prosecution witnesses were cross-examined by the Defendants' Counsel. The Prosecution closed its case on the 31<sup>st</sup> of October, 2022 and the Defendants were called upon to open their case.

On 4<sup>th</sup> May, 2023, the Defendants opened their Defence. The 1<sup>st</sup> Defendant testified as DW1. DW 1 testified that PW 1 (Nominal Complainant) is his friend and business partner. He met PW 1 through Mr. Bill and Mr. Joseph Ogi. They entered into a business agreement in February 2016 and have been doing business together since then. He further testified that PW 1 needed dollars, and since he had been dealing in USD transactions with Mr. Bill since 2012, he agreed to help.

Without meeting PW 1 initially, he transferred N500,000,000 to DW 1's account, but the bank delayed the transaction for investigation. Once the money was

released, he refunded it to PW 1. Subsequently, PW 1 credited his account with about N80,000,000 and N30,000,000 in separate transactions, and he, DW 1 provided the dollar equivalent each time. Later, PW 1 sent another N360,000,000 to DW 1's account, which was again delayed by the bank. After resolving the issue, DW 1 issued checks totaling N40,000,000 to some people. When the money finally dropped and PW 1 borrowed him the N40,000,000 and agreed to let him repay gradually.

PW 1 knew about his outstanding financial issues and offered to help by bringing more business. Along the line, in October, PW 1 sent more money. He was instructed to deliver the dollars to a person in a hotel in Zone 6. However, while leaving Zone 4, SARS arrested him, claiming he owed money. SARS collected about \$90,000 from him as an exhibit.

Since then, he and PW 1 have been trying to resolve the matter. They attempted to bring in other businesses to generate funds but faced difficulties due to ongoing pressure. The outstanding amount between him and PW 1 is 128 million Naira. He explained everything to the EFCC when he was arrested, and his statement is on record.

Ogunleye Ogunlowo on 19<sup>th</sup> February, 2024 testified as DW 2. He gave evidence that the 1<sup>st</sup> Defendant is a business partner turned friend, with whom he has had several business deals since 2014. The 1<sup>st</sup> Defendant acts as an agent for several Bureau De Changes (BDCs), providing forex. They usually source foreign exchange from him at a good rate. At some point, he discovered that the Defendants had issues delivering cash to some people and had been robbed. This incident happened before they met, but he later learned about it.

During one business dealing, they were waiting for the 1<sup>st</sup> Defendant, only to find out later that he had been arrested by SARS. The money he was supposed to deliver to them was taken by SARS and given to someone else. Over time, the Defendant has been working to pay back the money, but he faced multiple

arrests and incarcerations. There was even a period of three months when his whereabouts were unknown before he was released.

He explained that the Defendants had several cases against him, including the present one, but to the best of his knowledge, the Defendant has cleared the debts involving him and others. He believes that the 1<sup>st</sup> Defendant is an enterprising man who, if given the freedom to work, should be able to settle all his outstanding issues.

On 23<sup>rd</sup> May, 2024, Hassan Yahaya testified as DW 3. He stated that the 1<sup>st</sup> Defendant has been a partner and friend since 2011. They have done several business deals together. He knows the 1st Defendant as an agent with Bureau de Change and customers, and also knows him for importing and exporting raw materials.

In 2015, he had a business deal with Mr. Dan. When he called the 1st Defendant for the payment, he couldn't reach him. Upon contacting others associated with Mr. Dan, he was informed that the 1st Defendant was in the SARS office regarding some money. The money the 1st Defendant was supposed to deliver that day was taken by SARS. When he traced the 1st Defendant to the SARS office, he found out that the money meant for him and others had been seized. They protested, arguing that they had paid the 1st Defendant to bring them dollars, but the SARS officers refused to return the money.

Since then, he has received a small portion of his money from Mr. Dan, but a significant amount remains unpaid. He mentioned that he received part of his money about a year later. During his visit to the SARS office, he met other people who had business dealings with Mr. Dan, including Mohammed, the nominal complainant.

He has continued to bring other business opportunities to Mr. Dan, believing in his business acumen, to help settle the outstanding debts. He acknowledged that the 1st Defendant faces ongoing prosecutions, affecting his stability. Despite these challenges, he has remained patient and continued working with Mr. Dan, trusting in his hard-working nature.

In his plea to the court, he requested that the 1st Defendant be given enough time to resolve the issues. He emphasized that those who have been doing business with the 1st Defendant have been patient because they know he is a diligent and hardworking person.

The Defense did not tender any documents.

The defense witnesses were cross-examined by the Prosecution Counsel and the defense closed their case on 23<sup>rd</sup> May, 2024.

The Parties on 9<sup>th</sup> July, 2024 adopted their respective Final Written Addresses.

In the Final Written Address of the Defendants, a sole issue for determination was raised thus:

*Whether the Prosecution has adduced sufficient, cogent, credible and compelling evidence to establish the charge against the Defendants beyond reasonable doubt.*

The Prosecution in its Final Written Address distilled an issue for determination as follows:

*Whether the prosecution has proved its case against the defendants beyond reasonable doubt.*

I have scrutinized the evidence before me and the arguments canvassed from both sides of the aisle and will make reference to the arguments of Counsel in course of this decision. I shall in the determination of this case pose a sole issue for determination viz:

*Whether the Prosecution has proved the ingredients of the offence charged against the Defendants beyond reasonable doubt?*

The Defendants before this Court are standing trial on a two counts charge bordering on Criminal Breach of Trust contrary to Section 311 of the Penal Code Act, Laws of the Federation (Abuja), 1990 and punishable under Section 312 of the Act.

In criminal proceedings, the burden always lies on the Prosecution to prove the guilt of the Defendant beyond a reasonable doubt. The Prosecution can achieve this by ensuring that all the essential and crucial elements of the charge or charges are substantiated with evidence. See *Yongo vs. C.O.P.* (1992) 4 SCNJ 113.

The commission of Criminal Breach of Trust is in issue in this case and what amounts to Criminal Breach of Trust is stated in Section 311 of the Penal Code Act, Laws of Federation (Abuja) 1990 provides thus:

*"Whoever, being in any manner entrusted with property or with any dominion over property, dishonestly misappropriates or converts to his own use that property or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged or of any legal contract express or implied, which he has made touching the discharge of such trust, or wilfully suffers any other person so to do, commits criminal breach of trust"*

Furthermore, the Court of Appeal in the case of *BALARABE v. C.O.P.*(2023) LPELR-60563(CA) Per CHIDI NWAOMA UWA, JCA (Pp 19 - 20 Paras E - D) held:

*"The ingredients of the offence of criminal breach of trust have been correctly stated by the learned counsel to the Appellant as follows:- (a) That the defendant was entrusted with property or with dominion over it; (b) That he: (i) Misappropriated it; or (ii) Converted it to his own use; (iii) Used it; or (iv)*

*Disposed of it; (c) That he did so in violation of: (i) Any direction of law prescribing the mode in which such trust was to be discharged; or (ii) Any legal contract expressed or implied which he had made concerning the trust; or (iii) That he intentionally allowed some other persons to do as above; (d) That he acted as in (b) dishonestly. See ONUOHA VS. STATE (1988) LPELR-2706(SC). It is clear from the definition of criminal breach of trust that for a breach of trust to be criminal, the person with the property or dominion over it must have dishonestly misappropriated or converted to his own use the property of another or dishonestly used or disposed of the property. See ADEYANJU VS. F.R.N (2020) LPELR-50243(CA), ADENIJI VS. FRN (2021) LPELR-52818(CA) and BARI VS. KANO STATE (2021) LPELR-56176(CA)."*

Therefore, the Prosecution is required to prove the elements of the offense beyond a reasonable doubt to establish the case.

Accordingly, this Court will follow the guidance provided by the Supreme Court in addressing this singular issue.

The first element that must be proven is that the Defendants were entrusted with property or had control over it. On this point, the Prosecution witness, PW-1, testified that the Nominal Complainant, Muhammed Awwul Musa, entrusted the Defendants with significant sums of money in various transactions.

Specifically, PW-1 testified that he was introduced to the 1st Defendant as a licensed Bureau de Change dealer who could assist in sourcing United States Dollars. Based on this representation, the Nominal Complainant transferred N360,000,000 on August 30, 2016, to the 3rd Defendant, Asher Trust Investment Limited, via their Zenith Bank Account No. 1014072968 and an additional N40,000,000 subsequently. The account details were provided by the 1st Defendant, who was also the signatory to this account. The evidence

showed that the 1st Defendant acknowledged receiving these funds, fulfilling the requirement of entrustment.

Furthermore, in a separate transaction, PW-1 transferred an additional N88,000,000.00 (Eighty-Eight Million Naira) to the 2nd Defendant's Access Bank Account No. 0081284851 between October 5, 2016, and October 6, 2016. Once again, the 1st Defendant, who was the signatory to this account, confirmed receiving these funds.

The Prosecution's case was bolstered by the 1st Defendant's extra-judicial statements at the EFCC, Exhibit G where he admitted receiving the said sums from the Nominal Complainant for the agreed purpose of procuring United States Dollars.

The defense did not dispute that these transactions occurred or that the 1st Defendant had control over the accounts into which the funds were transferred. The 1st Defendant's acknowledgment of the receipt of these funds and his subsequent admission that they were used for personal purposes, rather than fulfilling the business agreement with PW-1, firmly establish that the Defendants were entrusted with and had control over the property in question. Therefore, the Prosecution has successfully demonstrated that the Defendants were indeed entrusted with the property, specifically the sums of N40,000,000 and N88,000,000, satisfying the first element required to establish the offense of Criminal Breach of Trust.

The second element that the Prosecution must establish to prove a case of Criminal Breach of Trust is that the Defendants engaged in one or more of the following actions: (i) misappropriated the property; (ii) converted it to their own use; (iii) used it; or (iv) disposed of it. In this regard, the Prosecution established through PW1 and PW3 that the sum N360,000,000 was transferred to the 3rd Defendant's Zenith Bank Account No. 1014072968, on 30th August,

2016, and of N88,000,000.00 (Eighty Eight Million Naira), to the 2nd Defendant Access Bank Account No. 0081284851 between 5th October, 2016 and the 6th October, 2016, for the purchase of United States Dollars at the rate of N355.00 per Dollar. The Defendants instead of delivering the United States Dollars to PW1, went ahead to use the sum of N40 Million out of the N360,000,000 and the entire N88,000,000 for his personal needs thereby causing a wrongful gain to himself in violation of the agreement to supply Dollars to PW1 despite admitting receiving the dollar equivalent from PW 2.

The Defendants in their evidence and address submitted that the sum of money entrusted to him was seized by the Special Anti-Robbery Squad (SARS) upon his arrest and subsequently given to other individuals to whom he owed money. This, according to the Defendant, is the reason he could not provide the United States Dollar equivalent to the Nominal Complainant as agreed.

In addressing the question of whether money given to a person for a specific purpose, which is then seized by a security agency and used to offset that person's debts, can be considered misappropriated for personal use, the following considerations must be examined.

Firstly, the core issue revolves around the initial purpose for which the money was entrusted. In this case, the Defendants were entrusted with funds for the explicit purpose of purchasing United States Dollars for the Nominal Complainant. The essence of a Criminal Breach of Trust lies in the failure to use the entrusted property for its intended purpose and instead converting it for one's own benefit or purposes not agreed upon.

If the entrusted money is seized by a security agency and used to offset the personal debts of the person entrusted with it, it still aligns with the definition of misappropriation.

In this context, even though the seizure and subsequent use of the money were supposedly carried out by a security agency, the ultimate effect was that the funds were used to satisfy the Defendant's personal liabilities rather than the intended purpose. This conversion to personal benefit, irrespective of the intermediary actions by the security agency, constitutes misappropriation.

Additionally, the Defendant's claim lacks substantiation as no concrete evidence was provided to demonstrate that the security agency's seizure and allocation of funds were outside his control or contrary to his benefit. The Defendant failed to produce any official records or documentations supporting the assertion that the funds were appropriated by the security agency to offset other liabilities.

The Defense submitted that the Prosecution did not call the Nasiru Bamalli who SARS supposedly gave the money to as a witness, when they should have called subpoenaed the said Nasiru Bamalli as they were the ones relying on the fact that the money was given to him by SARS and ought to have established that fact.

It was decided in the case of ADEROUNMU v. FRN(2019) LPELR-46923(CA) Per EBIOWEI TOBI, JCA (Pp 7 - 10 Paras C - E) that:

*"...It must be noted that under our system of criminal justice, an accused person is presumed innocent until he is proved guilty and the burden of proof is always on the prosecution. See Okputu Obiode & Ors vs. The State (1970) ALL NLR 36, (1970) LPELR - 2524 (SC). The point must be made however that while the burden to prove the guilt of the Defendant does not shift, there are instance in a criminal case when burden of proof shift. This is when, the Defendant makes an assertion over a fact in a criminal matter, the burden is on him to prove that fact. This is because the law is trite and it is that whoever alleges a fact is under obligation in law to prove the fact he alleges. See; Ex-Captain Charles C. Ekeagwu vs. The Nigerian Army & Anor NSCQR Vol. 42*

*2010 pg. 1238; Michael Eyo vs. Emeka Collins Onuoha NSCQR 210; Eze vs. State (1976) 1 SC (reprint) 69. In Omorede Darlinton vs. FRN ELC (2018) 2415 page 1, the apex Court held: "There is no doubt, and it is trite as well, that the Appellant has the burden of establishing his assertions. He has a duty to establish the assertions made in the complaints either in his grounds of appeal or the issues formulated from the grounds of appeal for the determination of his appeal. Section 131(1) of the Evidence Act, 2011 is quite categorical on this: whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts must prove that those facts exist." See also ESSEYIN v. STATE(2018) LPELR-44476(SC).*

Given these circumstances, the entrustment of funds and their subsequent use to settle personal debts — even via third-party actions like a security agency's seizure — still equates to misappropriation for personal use.

In criminal proceedings, the onus is on the prosecution to establish the guilt of the accused beyond reasonable doubt, which includes proving that the Defendant was entrusted with the property and that the Defendant misappropriated or converted it to his own use. The prosecution has fulfilled this burden by providing evidence that the Defendant received the funds and failed to deliver the agreed upon United States Dollars, instead using the money for personal purposes.

The Defendant's unsubstantiated claim of the funds being seized by SARS does not negate the established fact of misappropriation. The Prosecution has proven that the Defendant was entrusted with the funds and that he failed to fulfill his obligation, thereby misappropriating the money.

Based on the foregoing, I find that the Prosecution has successfully established the second element of the offence of Criminal Breach of Trust against the Defendants.

The third ingredient of the offence as stated in the case of BALARABE v. C.O.P(SUPRA) is that the Defendants did what they did to the property in violation of; (i) any direction of law prescribing the mode in which such trust was to be discharged; or (ii) any legal contract expressed or implied which he had made concerning the trust; or (iii) that he intentionally allowed some other persons to do as above;

Now, I already stated that the aim of receiving the sums of N360,000,000 and N88,000,000 was for the Defendants to make available to the Nominal Complainant (PW 1) the dollar equivalent which the Defendants failed to do, which goes contrary to the agreement which he had made concerning the trust with PW 1.

He admitted this much during cross-examination as follows:

*Cross Examination: The agreement was for purchase of United States dollars?*

*DW1: Yes.*

It is an established principle of law that facts admitted need no further proof. See BPE & ANOR v. BFI GROUP CORP(2024) LPELR-62011(SC)

Lastly, the element of whether the Defendants acted dishonestly.

The Appeal Court in IFEANYI v. FRN(2014) LPELR-22984(CA)Per AMINU SANUSI, JCA (Pp 33 - 33 Paras E - F) defined dishonesty thus:

*"In defining the term 'dishonesty' recourse must be had to Section 16 of the Penal Code, which provides as follows: "A person is said to do a thing 'dishonestly' who does that thing with the intention of causing a wrongful gain to himself or another or causing loss to any other person."*

To prove the element of dishonesty, the Prosecution presented evidence that the Defendants retained the sum of N128,000,000 for their personal use. The Defence countered this by stating that when the Defendant could not provide

the dollar equivalent for N40,000,000, PW1 agreed to let him keep the sum to sort out his problems and repay in bits.

However, the conduct of the Defendants was clearly dishonest when he failed to provide the dollar equivalent of the N40,000,000 instead of the full N360,000,000 as per the agreement. The agreement required the Defendants to deliver the full amount of United States Dollars equivalent to N360,000,000. Instead, the Defendants deceitfully withheld part of the money, retaining it for personal use and thus violating the trust placed in them by PW1. This deceitful behaviour constitutes clear evidence of dishonesty, as the Defendants did not fulfill their obligation to provide the full dollar equivalent as agreed, instead using the funds for their own benefit. The actions of the Defendants demonstrate a blatant disregard for the agreement and the trust placed in them by PW-1, further emphasizing their dishonest conduct in this transaction.

The Prosecution has therefore been able to establish this ingredient. The Defendants have acted dishonestly and I so hold.

Having held that the Prosecution has established all the ingredients of the offence of Criminal Breach of Trust, a prima facie case has been established against the Defendants.

Thus, when all the essential elements of the charged offenses have been proven by the Prosecution, and there is no valid defense or rebuttal from the Defence, the charge is established beyond a reasonable doubt. Accordingly, I hold that the sole issue is resolved in favor of the Prosecution against the Defendants. The Defendants are therefore found guilty of the one count charge of Criminal Breach of Trust, contrary to Section 311 of the Penal Code Act, Laws of the Federation (Abuja), 1990, and punishable under Section 312 of the same law.

ALLOCUTUS:

The Defense Counsel prayed for leniency from the Court on the grounds that

## SENTENCING

Having found the Defendants guilty on both counts and after a thorough consideration of the severity and nature of the offence committed by the Defendants, punishable under Section 312 of the Penal Code Act, Laws of Federation 1990, and having heard the plea of allocutus, consequently, the 1<sup>st</sup> Defendant is hereby sentenced to five (5) years imprisonment for on each count to run concurrently or in the alternative an option of on paying a fine of N 200,000 (Two Hundred Thousand Naira) only.

The 2<sup>nd</sup> and 3<sup>rd</sup> Defendants, (artificial persons) are sentenced to pay a fine of N100,000 (One Hundred Thousand Naira) only each.

In accordance with Section 321(a) & (b) of the Administration of Criminal Justice Act, 2015, the 1st and 2nd Defendants are ordered to make restitution of N128,000,000.00 (One Hundred and Twenty-Eight Million Naira) to the Nominal Complainant, Mohammed Awwul Musa, within a period of 30 days from this order.

HON. JUSTICE J. ENOBIE OBANOR

Hon. Judge

Appearances:

For the Prosecution; Christopher Mshelia, Esq.

For the Defendants; D.I. Onoja, Esq