

PVT07 DPA Financial Model
Amec Foster Wheeler Energy Limited (AFWEL)

Count(s)	Strand	Metric Notes	Disgorgement	Compensation	Starting Figure for Harm	Category Range %	Cross-Border Increase %	No Previous Convictions Reduction %	No Actual Loss to Victims Reduction %	Twice-Removed Reduction %	Resulting Category Range %	Effect of Resulting Category Range %	Mitigation Reduction %	Cooperation Reduction %	Effect of Mitigation Deduction % & Cooperation Discount %	Proposed Totality Reduction	Total Fine	Total Payment (Disgorgement/Compensation plus Fine)
1	Nigeria (s.1 PCA 1906)	The benefit of taking receivables earlier than it might otherwise have done	GBP 1,955,203.00		GBP 1,955,203.00	325.00%	+25.00%	-25.00%	-50.00%	-50.00%	225.00%	GBP 4,399,206.75	-33.30%	-16.70%	GBP 2,199,603.38	-10.00%	GBP 1,979,643.04	GBP 3,934,846.04
2	Nigeria (s.1 PCA 1906)	The difference between the tax amount claimed and the tax ultimately paid [1]		GBP 210,610.00	GBP 210,610.00	375.00%	+25.00%	-25.00%	-0.00%	-50.00%	325.00%	GBP 684,482.50	-33.30%	-16.70%	GBP 342,241.25	-10.00%	GBP 308,017.13	GBP 518,627.13
3	Saudi Arabia (s.1 PCA 1906)	Gross profit per relevant employee; SAR 403,000 total visa bribe payments	GBP 2,750,427.00		GBP 2,750,427.00	350.00%	+25.00%	-25.00%	-50.00%	-50.00%	250.00%	GBP 6,876,067.50	-33.30%	-16.70%	GBP 3,438,033.75	-10.00%	GBP 3,094,230.38	GBP 5,844,657.38
4	Saudi Arabia (s.1 PCA 1906)	Gross profit per relevant employee;	GBP 1,334,796.00		GBP 1,334,796.00	350.00%	+25.00%	-25.00%	-50.00%	-50.00%	250.00%	GBP 3,336,990.00	-33.30%	-16.70%	GBP 1,668,495.00	-10.00%	GBP 1,501,645.50	GBP 2,836,441.50
5, 6, 7, 8	Malaysia (s.1 PCA 1906)	Combined gross profit across all	GBP 24,552,056.75	[2]	GBP 12,406,646.65	400.00%	+0.00%	-0.00%	-0.00%	-50.00%	350.00%	GBP 43,423,263.28	-33.30%	-16.70%	GBP 21,711,631.64	-0.00%	GBP 21,711,631.64	GBP 46,263,688.39
9	India (s.1 PCA 1906)	Gross profit for IOCL Paradip FEED	GBP 17,223,431.40	[2]	GBP 17,223,431.40	325.00%	+25.00%	-25.00%	-50.00%	-50.00%	225.00%	GBP 38,752,720.65	-33.30%	-16.70%	GBP 19,376,360.33	-10.00%	GBP 17,438,724.29	GBP 34,662,155.69
10	Brazil (s.7 BA 2010)	Gross profit for Petrobras UFN-IV FEED project across all entities [3]	USD 3,531,260.40														USD 4,593,750.00	USD 8,125,010.40
			GBP 2,542,507.49	[4]													GBP 3,307,500.00	GBP 5,850,007.49
			GBP 50,358,421.64	GBP 210,610.00													GBP 49,341,391.97	GBP 99,910,423.61

[1] The compensation amount of GBP £210,610.00, is to be compensated to the Federal Republic of Nigeria in recompense of the original tax claim made by the River State Board of Inland Revenue in late 2003.

[2] For each of these items, there was a small discrepancy (pence) between the figures given by FTI (on behalf of John Wood Group) and Mazars (on behalf of the SFO). This is due to Mazars taking the uniform approach of rounding all figures to the nearest 2 decimal places, where necessary.

[3] It is agreed that the SFO will receive a 20% credit proportion of the SEC's disgorgement figure, and 25% of the DOJ's fine figure. The Total Payment figure reflects this agreed total. The SFO is not seeking additional penalty or disgorgement with respect to the Brazil conduct above and beyond the amount credited to it by the SEC and DOJ as the total fine and disgorgement agreed with the SEC and DOJ is sufficient to satisfy the principles of removal of gain, deterrence and punishment as required in the Sentencing Guideline.

[4] The credits to be received from the SEC (20% of civil disgorgement) and the DOJ (25% of criminal fine) amount to USD \$3,531,260.40 and USD \$4,593,750.00 respectively. The sum of GBP £5,850,007.49 is the total credit due to the UK to reflect the Brazil conduct, following its USD to GBP conversion as at 10:55 ON 22 March 2021.