

Filed by:
Government Attorney
Per: N Tjahikika
Legal Practitioner
for applicant
2nd Floor, SANLAM Centre
Independence Avenue, Windhoek

Managing Judge: Sibeya J
Next hearing date: 10 August 2021
Time of Hearing: 14h00
Roll Type: Case management roll

IN THE HIGH COURT OF NAMIBIA
MAIN DIVISION, WINDHOEK

Case: HC-MD-CIV-MOT-POCA-2020/00429

In the application of:

THE PROSECUTOR -GENERAL

APPLICANT

against

RICARDO JORGE GUSTAVO

FIRST DEFENDANT

TAMSON TANGENI HATUIKULIPI

SECOND DEFENDANT

JAMES NEPENDA HATUIKULIPI

THIRD DEFENDANT

SACKEUS EDWARDS TWELITYAAMENA SHANGHALA

FOURTH DEFENDANT

BERNHARDT MARTIN ESAU

FIFTH DEFENDANT

PIUS NATANGWE MWATELULO

SIXTH DEFENDANT

NAMGOMAR PESCA (NAMIBIA) (PTY) LTD

SEVENTH DEFENDANT

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ERONGO CLEARING AND FORWARDING CC	EIGHTH DEFENDANT
JTH TRADING CC	NINTH DEFENDANT
GREYGUARD INVESTMENTS CC	TENTH DEFENDANT
OTUAFIKA LOGISTICS CC	ELEVENTH DEFENDANT
OTUAFIKA INVESTMENTS CC	TWELFTH DEFENDANT
FITTY ENTERTAINMENT CC	THIRTEENTH DEFENDANT
TRUSTEES OF CAMBADARA TRUST	FOURTEENTH DEFENDANT
OLEA INVESTMENTS NUMBER NINE CC	FIFTEENTH DEFENDANT
TRUSTEES OF OMHOLO TRUST	SIXTEENTH DEFENDANT
ESJA HOLDING (PTY) LTD	SEVENTEENTH DEFENDANT
MERMARIA SEAFOOD NAMIBIA (PTY) LTD	EIGHTEENTH DEFENDANT
SAGA SEAFOOD (PTY) LTD	NINETEENTH DEFENDANT

HEINASTE INVESTMENT NAMIBIA (PTY) LTD TWENTIETH DEFENDANT

SAGA INVESTMENT (PTY) LTD TWENTY-FIRST DEFENDANT

ESJA INVESTMENT (PTY) LTD TWENTY-SECOND DEFENDANT

and against

NDAPANDULA JOHANNA HATUIKULIPI FIRST RESPONDENT

SWAMMA ESAU SECOND RESPONDENT

AL INVESTMENTS NO FIVE CC THIRD RESPONDENT

OHOLO TRADING CC FOURTH RESPONDENT

GWAANIILONGA INVESTMENTS (PTY) LTD FIFTH RESPONDENT

SUPPORTING AFFIDAVIT

I, the undersigned

ABRAHAM NIKOLOUS IHALUA

do hereby make oath and say the following:

- 1 I am an adult male person employed by the Anti – Corruption Commission (“the ACC”) and appointed as a Senior Investigator and as such an authorized officer as

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per section 1 of the Anti- Corruption, Act 8 of 2003, and stationed at the ACC Head Office situated at Corner of Mont Blanc and Groot Tiras Street, Windhoek.

- 2 The facts set out in this affidavit are, unless otherwise stated or the converse appears from the context, within my personal knowledge or have been obtained from official records to which I have access and are, to the best of my personal knowledge and belief, both true and correct.
- 3 I am one of the investigating officers in the criminal investigation being conducted under the ACC case dockets ACC ERO 14-001270 and ACC-HQO-14-001277 by the ACC together with the Namibian Police Force ("Nampol").
- 4 I depose to this affidavit in support of a replying affidavit to the answering affidavit of Mr Júlíusson filed on 1 June 2021 in the above matter.
- 5 I am one of the investigating officers in the criminal investigation being conducted under the ACC case dockets ACC ERO 14-001270 and ACC-HQO-14-001277 by the ACC together with the Namibian Police Force ("Nampol").
- 6 I confirm that on 29 April 2021 warrants of arrest were issued in respect of Invar Júlíusson ("Mr Júlíusson"), Helgason Adelstein ("Mr Adelstein") and Egill Helgi Arnason ("Mr Arnason"). Copies of these warrants are attached hereto as annexures **ANI 1 – ANI3**.
- 7 During the investigation a Mutual Legal Requests ("MLA") was sent to Iceland. As a result of this request Iceland send an encrypted USB hard drive to the relevant Namibia Authorities with a password. The USB device contained emails that were extracted from the network of Samherji.
- 8 The ACC requested the accompanied statement from the person who extracted the emails from the server of Samherji. During July 2021, Iceland forwarded a

statement, with a sworn translation, of Finnbogi Reynisson ("Mr Reynisson"). The statement is attached hereto as annexure ANI4. It, however, became evident that the statement had certain defects in that it was worded in the third person and it was not properly commissioned and authenticated. These defects were communicated to Iceland and the ACC is waiting for the corrected statement.

9 In the statement of Mr Reynisson, he explains that:

9.1 He is the Head of Information Technology ("IT") at Samherji Hf;

9.2 He has been in this role for Samherji since 2007 and he has long professional experience in the software sector and general knowledge of the operation of information systems, but no specialized training in that area.

9.3 The electronic mail of active employees was stored in the Microsoft 365 cloud and that it was copied from the cloud. For this purpose, software known as Veeam was used and the data were transferred to .pst files, where one large .pst file contains all the electronic mail messages of the employee in question. These .pst files were stored on a network server and then copied to disks for delivery to the District Prosecutor.

9.4 With regard to inactive employees, employees that have left the company, their data were transferred to .pst files where the documents of key employees are preserved for some time after they leave the company.

9.5 The data was delivered to the Office of the District Prosecutor on encrypted USB hard drives and passwords were delivered to the Office by other means.

9.6 According to Mr. Reynisson, there were at total of four hard drives and the documents were not tampered with prior to their delivery.

10 From the emails that were received from Iceland I wish to highlight the following emails:

10.1 On 12 December 2011 an email was sent from Mr. Stefánsson to Mr. Helgason giving an update on the progress he was making in Namibian. He reported that:

10.1.1 the son - in - law (presumably Mr. Tamson Hatuikulipi) of the Minister, Mr Esau, got the sea frozen project earlier from him and that he would take it to Mr. Esau.

10.1.2 Later Mr Tamson Hatuikulipi returned to Mr. Helgason and told him that Mr Esau was not home and when he returns from South African he would be going to his farm. Mr. Esau's wife, Mrs. Swamma Esau undertook to take the project to the farm to show him the project.

10.1.3 It was emphasised (presumably by Samherji) that they would be taken care of and they would meet Mr. Tamson Hatuikulipi again with a possible draft of an offer.

10.1.4 Mr. Stefánsson explained that there are a lot of things that they (presumably Mr. Esau, his wife, his daughter and Mr Tamson Hatuikulipi) may mean with this, but it [does not mean] using Mr.

Tamson Hatuikulipi or cheating, but to make something good of it and employment for Mr. Tamson Hatuikulipi and income etc.

10.1.5 They will then see what comes out of it, but this is one of the routes they are taking.

10.1.6 A copy of the above emails are attached hereto as Annexure **ANI5**.

10.2 On 14 December 2011 Mr Stefánsson wrote another email to Mr. Helgason and he copied Mr Júlíusson into it, where he *inter alia* stated that:

10.2.1 Samherji's lawyer is expected that night and the target is to complete the agreement and Memorandum of Understanding ("MOU") as soon as possible, preferably the next day.

10.2.2 The son – in - law (presumably Mr Tamson Hatuikulipi) will then follow - up on the rest, that is to say the sea-freeze project that was created for him and the Minister.

10.2.3 The Minister will look at it over the week-end at the farm.

10.2.4 A copy of the above email is attached hereto as Annexure **ANI6**.

10.3 On 16 December 2011, Mr. Helgason sent an email to both Mr. Stefánsson and Mr. Júlíusson with the subject line "Moon", a copy of which is attached hereto as Annexure **ANI7**, where he stated:

“... Greetings At some point it may make a difference to bribe one of the leaders of these men.”

10.4 On 17 December 2011 Mr. Stefánsson wrote an email Mr. Helgason and Mr. Júlíusson with an MOU attached and where he *inter alia* stated that:

10.4.1 Attached to the email is the MOU which will be signed with the son-in-law (presumably Mr. Tamson Hauitkulipi)

10.4.2 Mr. Tamson Hatuikulipi will take this to the Minister (presumably Mr. Esau), who will receive it the next day.

10.4.3 The underlying idea is that he (presumably Mr. Esau) should be assured that he (presumably Mr. Esau) will get something if he brings something to them (presumably Samherji).

10.4.4 A copy of the above email is attached hereto as Annexure AN18.

10.5 On 23 December 2011, Mr. Stefánsson wrote an email to Mr Helgason and Mr. Júlíusson, stating *inter alia* that:

10.5.1 The son - in - law (presumably Mr Tamson Hatuikulipi) and 'Sakky' (the lawyer who is the President's advisor) are working on other quota matters regarding horse [mackerel] (Cuba, experimental quota, etc.).

10.5.2 The plan is that they will meet with the Fisheries Minister the next week to take that matter forward.

- 10.5.3 The interests of the nation of Namibia are being used as a guiding light.
- 10.5.4 A copy of the above email is attached hereto as Annexure **ANI9**.
- 10.6 On 24 January 2012, Mr. Stefánsson wrote an email to Mr Helgason and Mr. Júlíusson stating that:
- 10.6.1 The situation with the son - in – law (presumably Mr. Tamson Hatuikulipi) is that various figures have been mentioned and considered.
- 10.6.2 Mr. James Hatuikulipi has also assisted and tried to get things in proper order.
- 10.6.3 It is the understanding of both parties that this is only a payment to keep him going, encourage him, but later he will be paid for his quota and what he brings to the table.
- 10.6.4 After figures from 150,000 to 450,000 have been mentioned he should be satisfied with N\$ 300,000.
- 10.6.5 He asked both Mr. Helgason and Mr. Júlíusson what they thought of this.
- 10.6.6 A copy of the above email is attached hereto as Annexure **ANI10**.
- 10.7 On 9 February 2012, Mr. Stefánsson wrote an email to Mr Helgason and Mr Júlíusson, with the subject line “JV2- points” where he stated that the Joint

Venture No. 2 is having a board meeting that evening. From the email trail, *inter alia* the following transpired:

- 10.7.1 Mr. Helgason replied and asked if they can do anything to influence this meeting.
- 10.7.2 Mr. Stefánsson replied and said "Further payments?"
- 10.7.3 Mr. Helgason replied and asked Mr. Stefánsson what he meant.
- 10.7.4 Mr Stefánsson replied that he meant further payments to members of the board or exerting pressure through persons.
- 10.7.5 Mr. Helgason replied that he meant whether it would be possible to use threats.
- 10.7.6 A copy of the above email is attached hereto as Annexure **ANI11**.
- 10.8 On 24 February 2012, Mr. Stefánsson wrote an email to Mr Helgason with the subject line "Put in process" where he stated that Mr. Tamson Hatuikulipi has been paid from directly abroad. A copy of the above email is attached hereto as Annexure **ANI12**.
- 10.9 On 28 August 2014 Mr Stefánsson wrote an email to Mr Júlíusson asking if he can sign the agreement and send it back (to him) as he has to send a copy to 'the boys'. He further stated that Lara (Halldorsdottir) is sending him the original. A copy of the above email is attached hereto as Annexure **ANI13**.

- 10.10 On 30 October 2014, Mr Stefánsson wrote an email to Mr Júlíusson asking him:
- 10.10.1 To indicate to whom “the boys” should address the invoice to the company in Cyprus as they (presumably “the boys”) no longer have the information and they cannot find the last invoice; and
 - 10.10.2 Whether it is not just a consulting fee.
 - 10.10.3 Mr. Júlíusson emailed Ms Irene Pascual and requested her to send Mr Stefánsson the information, and the invoicing details of Esja Seafood Limited in Cyprus.
 - 10.10.4 A copy of the above email is attached hereto as Annexure AN114.
- 10.11 On 12 February 2015 Mr. Mr Stefánsson wrote an email to Mr Júlíusson stating *inter alia* that:
- 10.11.1 He should see the invoice and the message (presumably from Mr. Petrus Aashongo);
 - 10.11.2 That they need to pay the rest at the end of January (presumably 2016) and then they will deduct the USD 300 000 that was already paid;
 - 10.11.3 He requests confirmation of the payment when it is ready;
 - 10.11.4 They (presumably Samherji) was supposed to pay 25% when the quota was finished for the year ended.

10.11.5 A copy of the above email trail is attached hereto as Annexure ANI15.

10.12 The next day, 13 January 2015, Mr Júlíusson asked him what he was paying for. And Mr Stefánsson replied via email to Mr Júlíusson on the same day, stating that:

10.12.1 The table below sets out the payments made to Namgomar for 8 000mt in Namibia; and

10.12.2 They (Samherji) pay at their end 75%.

10.12.3 He set out in the table the percentage under the 75% to paid be at their end:

Prices/USD	25%	75%	100%
-700	3.75%	11.25%	15.00%
700-800	4.00%	12.00%	16.00%
800-900	4.50%	13.50%	18.00%
900-1000	4.75%	14.25%	19.00%

10.12.4 He further stated that the above has already been paid at their end (Mr Júlíusson's) for 2015 for 8000mt.

10.12.5 On 15 April 2015 the 25% payment was USD 256 500 which was already paid.

10.12.6 In January 2016 the 25% payment is USD 216 00 (which was due for payment)

- 10.12.7 The USD 300 000 paid in advance will be deducted from the last payment.
- 10.12.8 the abovementioned USD 216 000 on an average of USD 800 per tonne for 8 000 mt (which is 25% of the payment); and
- 10.12.9 the abovementioned USD 256 500 on an average of USD 900 per tonne for 8 000 mt (which is 25% of the payment); and
- 10.13 On 12 February 2015, Mr. Juliusson set out the following payments to Tundavala:
- 10.13.1 On 4 September 2014 USD 150 000;
- 10.13.2 On 11 November 2014 USD 325 000;
- 10.13.3 On 26 January 2015 USD 447 488.
- 10.13.4 On 15 January 2015 USD 66 078 was paid in Angola.
- 10.13.5 A copy of the above email trail is attached hereto as Annexure ANI15.
- 10.14 Mr Heigason replied to Mr. Júlíusson on the same day that:
- 10.14.1 Things are quite busy around the (M/V) Heinaste;
- 10.14.2 The entire quota of 7 000mt for Namgomar (Namibia) (Pty) Ltd was harvested in 2014;

- 10.14.3 The charge for the above (in Iceland) is USD 922 488, he has no explanation for the USD 66 078 yet; In addition to this at least USD 304 000 was paid in Namibia for this quota;
- 10.14.4 He asked him to send him more information on this as more information is still missing to reconcile the quota as it is only USD 175 per tonne;
- 10.14.5 He asked if all quotas charges for 2014 do not need to be reconciled; and
- 10.14.6 For a review of what was paid in 2015.
- 10.14.7 A copy of the above email trail is attached hereto as Annexure ANI15.
- 10.15 On the same day, Mr Júlíusson wrote an email in reply to Mr. Helgason stating that:
- 10.16 The USD 66 078 was paid to the Angolan authorities so that they can proceed there;
- 10.17 He does not have a statement of what was paid in Namibia;
- 10.18 He cannot see that it has been entered into the accounts;
- 10.19 The question is whether Mr. Ingo (Petursson) has information on this;

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- 10.20 He expensed USD 922 488 at Esja Seafood (Limited) and shared it between (M/V) Heinaste and (M/V) Alina.
- 10.21 A copy of the above email trail is attached hereto as Annexure ANI15.
- 11 On 16 February 2015, Mr. Stefánsson wrote an email to Mr. Helgason confirming the abovementioned payments to Tundavala. A copy of the above email trail is attached hereto as Annexure ANI16.
- 12 From the above, it can be concluded that:
- 12.1 Mr. Helgason and Mr. Júlíusson were aware of the fact that Mr. Tamson Hatuikulipi was the son-in-law of Mr. Esau;
- 12.2 Mr. Helgason advised Mr. Stefánsson to bribe Namibian officials as stated in my founding affidavit;
- 12.3 Mr. Helgason was informed by Mr. Stefánsson that he informed Mr. Tamson Hatuikulipi and Mr. Esau will be "taken care" of;
- 12.4 Employment and income for Mr. Tamson Hatuikulipi were envisaged;
- 12.5 Mr. Esau considered and discussed the above, during weekends and at his farm, with Mr. Tamson Hatuikulipi, who acted as a contact between Mr. Esau and Samherji;
- 12.6 Mr. Esau was aware of the MOU between Mr. Tamson Hatuikulipi and the underlying idea with this was that Mr. Esau should have been assured

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thereof that he will get something in return for bringing something to Samherji.

- 12.7 Various figures were discussed with Mr. Tamson Hatuikulipi (as bribes concealed in this MOU), which Mr. James Hatuikulipi assisted them with;
- 12.8 The above payment was made to keep Mr. Esau, alternatively Mr. Tamson Hatuikulipi going, to encourage him and later, in addition to this, he will be paid for the quotas the he brings to the table.
- 12.9 He (Mr. Esau, alternatively Mr. Tamson Hatuikulipi) should be satisfied with an (upfront) payment of N\$ 300 000.
- 12.10 Both Mr. Helgason and Mr. Júlíusson were to advise Mr. Stefánsson as to what they think of this.
- 12.11 Mr. Helgason advised Mr. Stefánsson to use threats to exert pressure on JV-2 to influence their Board Meeting, of which Mr. Júlíusson was aware.
- 12.12 Mr. Helgason was aware thereof that Mr. Tamson Hatuikulipi has been paid directly from abroad;
- 12.13 The total payments for quota for 7 000mt to Namgomar (Namibia) (Pty) Ltd 2014 was USD 922 488 to Tundavala Invest with an additional USD 304 000 in Namibia, which indicates that 75% was paid outside Namibia to Tundavala and 25% in Namibia.

13 With regard to Mr. Árnason, the email evidence as referred to by Mr. Kanayangela is set out below.

13.1 On 10 February 2016, Mr Pétursson sent an email to Ms. Arna Bryndis McClure ("Ms. McClure") indicating to her that:

13.1.1 He sends her a contract that was recently entered into between JTH Trading CC and Mermaria Seafood Namibia (Pty) Ltd.

13.1.2 He asked her whether she keeps track of all the contracts in Namibia and has an exhaustive list of all contracts in force in Namibia;

13.1.3 A copy of the above email trail is attached hereto as Annexure **ANI17**.

13.2 On 12 February 2016, Ms McClure sent this email, a copy of the email trail of which is attached hereto as Annexure ANI17, to Mr. Helgason stating that:

13.2.1 This is the "consulting agreement" between JTH Trading CC and Mermaria Seafood Namibia (Pty) Ltd) that Mr. Pétursson sent her.

13.2.2 She has not seen it before.

13.2.3 Service is negotiated in the agreement until 2018.

13.2.4 Nowhere is the fee tied to any limits.

- 13.2.5 They agree to accept services and pay for them in accordance with the issued invoices.
- 13.2.6 There is no agreement on hourly rates, ceiling (rates), discounts (rates) etc.
- 13.2.7 A copy of the above email trail is attached hereto as Annexure ANI17.
- 13.3 On 28 November 2016 Ms McClure also sent the above email with the "consulting agreement" between JTH Trading CC and Mermaria Seafood Namibia (Pty) Ltd to Mr. Arnason stating that:
- 13.3.1 This is the agreement that she sent to Mr Helgason back in the day (on 12 February 2016).
- 13.3.2 This agreement was never terminated.
- 13.3.3 She did not like it at all.
- 13.3.4 A copy of the above email trail is attached hereto as Annexure ANI17.
- 13.4 Mr Arnason asked Ms McClure what was Mr. Helgason's answer to this and he asked her whether something was done about this at that point in time. To the above email Ms McClure replied that:
- 13.4.1 Nothing was done about this;

- 13.4.2 If she remembers correctly, he thought it was crazy, but they discussed it further on the telephone;
- 13.4.3 She asked if this (entity i.e. JTH Trading CC) is not Mr. James Hatuikulipi's and the son – in - law's (presumably Mr. Tamson Hatuikulipi's).
- 13.4.4 She stated that "this is in reality an open cheque".
- 13.4.5 A copy of the above email trail is attached hereto as Annexure ANI17.
- 13.5 Mr. Árnason replied to her on the same day and stated that it is nonsense and that he will talk to them. A copy of the above email trail is attached hereto as Annexure ANI17.
- 13.6 On the same day, 28 November 2016 Mr. Árnason also corresponded with Mr. Pétursson via email. Mr. Árnason asked Mr. Pétursson in the email:
- 13.6.1 Who JTH Trading CC and who owns it;
- 13.6.2 What is being paid from there.
- 13.6.3 A copy of the above email trail is attached hereto as Annexure ANI18.
- 13.7 Mr Pétursson replied *inter alia* that:

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- 13.7.1 These are "the lads" (Mr. Tamson Hatuikulipi and Mr James Hatuikulipi);
- 13.7.2 The payment is for consultancy agreement that is in effect currently until year end 2018.
- 13.7.3 A copy of the above email trail is attached hereto as Annexure ANI18.

14 From the above, it is evident that:

- 14.1 Mr. Árnason was aware of the "consultancy agreements" between JTH Trading CC and Erongo Clearing and Forwarding CC;
- 14.2 That these consultancy agreements are connected to either Mr. Tamson Hatuikulipi or Mr. James Hatuikulipi;
- 14.3 That these consultancy agreements were in effect until year end 2018;
- 14.4 He was aware thereof that Ms. McClure regarded these agreements as "an open cheque book".

15 On 5 September 2016 an invoice from Fisheries Observer Agency was sent from Mr. Ricardo Gustavo to Mr. Árnason. Mr. Árnason asked Mr. Gustavo to issue an invoice from Namgomar Namibia (Pty) Ltd to Mermaria Seafood (Namibia) (Pty) Ltd. The invoice was then sent again by Mr. Gustavo to Mr Helgason and Mr. Júlíusson was copied into the email. A copy of this email forms part of an email trail hereto attached as Annexure **ANI19**.

- 16 On 13 September 2016 Mr Júlíusson sent the abovementioned to Mr Ólaffson and Ms Pascual. On the same day Mr Ólaffson replied to Mr. Júlíusson and Mr. Árnason that:
- 16.1 He talked to Mr James Hatuikulipi and he asked them to run the payments relating to Namgomar Namibia (Pty) Ltd (quotas) through their "NED" (presumably Nedbank) account.
- 16.2 That there is clearly someone who is "an open book" at First National Bank Namibia ("FNB").
- 16.3 A copy of this email forms part of an email trail hereto attached as Annexure ANI19.
- 17 Later, at 12h45 on the same day, it can be seen from the email trail that Mr Júlíusson replied Mr Ólaffson and Mr. Árnason that they (Samherji) are subsequently going to open bank accounts at Esja Holding (Pty) Ltd and for Mermaria Seafood Namibia (Pty) Ltd. A copy of this email forms part of an email trail hereto attached as Annexure ANI19.
- 18 From the above, it is evident that:
- 18.1 Mr. Árnason corresponded with Mr. Ricardo directly regarding invoices from Namgomar Namibia (Pty) Ltd to Mermaria Seafood (Namibia) (Pty) Ltd;
- 18.2 He was advised by Mr. Ólaffson that there is someone at FNB that may expose the payments running through accounts at FNB;

- 18.3 Due to the above, Mr. Júlíusson intended to open other bank accounts for both Esja Holding (Pty) Ltd and for Mermaria Seafood Namibia (Pty) Ltd at this bank.
- 18.4 That payments made from Mermaria Seafood Namibia (Pty) Ltd in relation to the Namgomar Namibia (Pty) Ltd scheme, was criminal in nature.



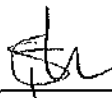
ABRAHAM NIKOLOUS IHALUA

The deponent has acknowledged that he knows and understands the contents of this affidavit, which he confirms to be true and correct, and that he considers it binding on his conscience, having taken the oath.

I certify furthermore that the Deponent in my presence uttered the following words:

"The contents of this Affidavit are true and correct, so help me God."

Thus, sworn to and signed before me at **WINDHOEK** on this 30 day of **JULY 2021**.



COMMISSIONER OF OATHS

Full Names : TEOPOLINA SHAFOMBAIBI
 Designation : WARRANT - OFFICER
WINDHOEK

Address

:

T. P. KARVAIHE STREET

Area

:

WINDHOEK NAMIBIAN POLICE

WINDHOEK

2021-07-30

STATION COMMANDER CLERK

ANZ 1



REPUBLIC OF NAMIBIA

 MINISTRY OF JUSTICE

To *The Magistrate,
Justice of Peace

The Public Prosecutor
Windhoek Magistrate Court
JP Karuaihe Street

District of Windhoek

APPLICATION UNDER SECTION 43 OF ACT 51 OF 1977 FOR WARRANT OF APPREHENSION

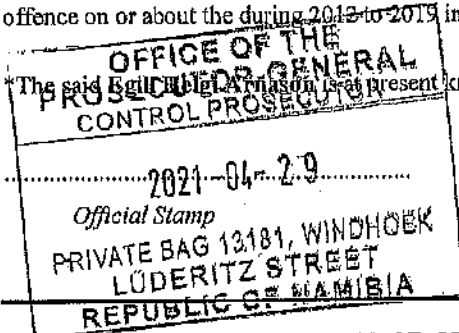
Application is hereby made for the issue of a warrant for the arrest of **Egill Helgi Arnason** an adult male on the charges of: -

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
- Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
- Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;
- **FRAUD** as read with the provisions of sections 94, 155 ,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- **First Alternative** - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- **Second Alternative** - **THEFT** as read with sections 94, 155,156 and 332 (5) of the Criminal Procedure Act 51 of 1977;
- **FRAUD (tax evasion)** as read with the provisions of sections 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;

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- Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55,56,59,60, 65,66,83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.
- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977.

There being from information taken upon oath reasonable grounds of suspicion against him that he committed the alleged offence on or about the during 2012 to 2019 in the District of Windhoek.



[Handwritten Signature]
Public Prosecutor

The said Egill Helgi Arnason is at present known or suspected on reasonable grounds to be within the Republic of Iceland.

WARRANT OF APPREHENSION, OR OF THE FURTHER DETENTION OF A PERSON ARRESTED

WITHOUT A WARRANT

(To all peace officers empowered by law to execute criminal warrants)

Whereas from * written application subscribed by The Public Prosecutor

*or from information taken upon oath before me, there are reasonable grounds of suspicion against said Egill Helgi Arnason, an adult male that he did during 2012 to 2019 on the commit the crime of

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
- Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
- Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;

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- FRAUD as read with the provisions of sections 94, 155, 156 and

332(5) of the Criminal Procedure Act 51 of 1977;

First Alternative - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155, 156 and 332(5) of the Criminal Procedure Act 51 of 1977;

Second Alternative - THEFT as read with sections 94, 155, 156 and 332 (5) of the Criminal Procedure Act 51 of 1977;

- FRAUD (tax evasion) as read with the provisions of sections 94, 155, 156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;

- Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55, 56, 59, 60, 65, 66, 83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.

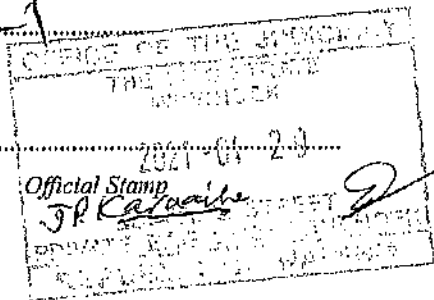
- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155, 156 and 332(5) of the Criminal Procedure Act 51 of 1977.

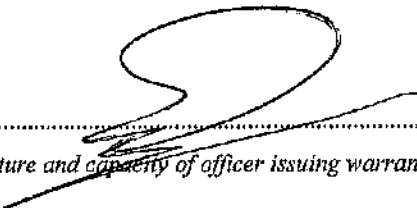
These are therefore to command you that immediately upon sight hereof to [apprehend or cause to be apprehended]
[detained or cause to be detained]

that said Egill Helgi Arnason and brought before High Court Main Division, Windhoek to be examined and to answer to the said information, and to be further dealt with according to law.

Given under my hand at Windhoek Magistrate's Office, JP Karuaihe Street. this 29 day of April

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Signature and capacity of officer issuing warrant



ANET 3

REPUBLIC OF NAMIBIA

 MINISTRY OF JUSTICE

To *The Magistrate,
Justice of Peace

The Public Prosecutor
Windhoek Magistrate Court
JP Karuaihe Street

District of Windhoek

APPLICATION UNDER SECTION 43 OF ACT 51 OF 1977 FOR WARRANT OF APPREHENSION

Application is hereby made for the issue of a warrant for the arrest of Ingvar Juliusson an adult male on the charges of: -

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
 - **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
 - **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
 - Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
 - Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;
 - **FRAUD** as read with the provisions of sections 94, 155 ,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- First Alternative** - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- Second Alternative** - **THEFT** as read with sections 94, 155,156 and 332 (5) of the Criminal Procedure Act 51 of 1977;
- **FRAUD** (tax evasion) as read with the provisions of sections 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;

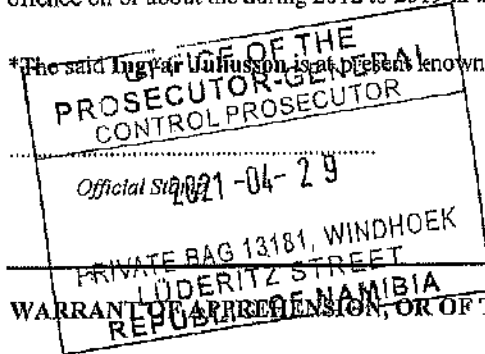
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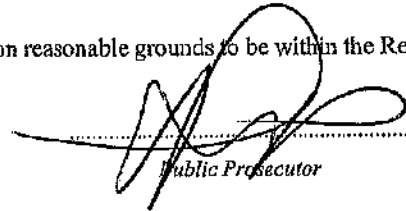
Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55,56,59,60, 65,66,83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.

- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977.

There being from information taken upon oath reasonable grounds of suspicion against him that he committed the alleged offence on or about the during 2012 to 2019 in the District of Windhoek.

*The said ~~Ingvar Juliusson~~ is at present known or suspected on reasonable grounds to be within the Republic of Iceland.




Public Prosecutor

WARRANT FOR ARREST, OR OF THE FURTHER DETENTION OF A PERSON ARRESTED

WITHOUT A WARRANT

(To all peace officers empowered by law to execute criminal warrants)

Whereas from * written application subscribed by The Public Prosecutor

*or from information taken upon oath before me, there are reasonable grounds of suspicion against said **Ingvar Juliusson**, an adult male that he did during 2012 to 2019 on the commit the crime of

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
- Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
- Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;
- **FRAUD** as read with the provisions of sections 94, 155 ,156 and 332(5) of the Criminal Procedure Act 51 of 1977;

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First Alternative - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977;

Second Alternative - THEFT as read with sections 94, 155,156 and 332 (5) of the Criminal Procedure Act 51 of 1977;

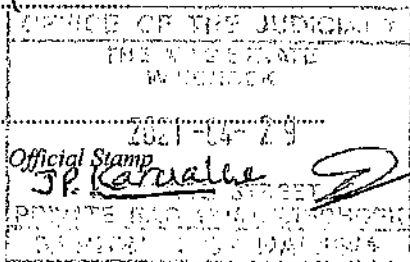
- **FRAUD** (tax evasion) as read with the provisions of sections 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;
- Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55,56,59,60, 65,66,83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.
- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977.

These are therefore to command you that immediately upon sight hereof to [apprehend or cause to be apprehended]
[detained or cause to be detained]

that said **Ingvar Juliusson** and brought before **High Court Main Division, Windhoek** to be examined and to answer to the said information, and to be further dealt with according to law.

Given under my hand at Windhoek Magistrate's Office, JP Karuaithe Street. this 29 day of April

20...21



Signature and capacity of officer issuing warrant

THE T.S



ANNEX 3

REPUBLIC OF NAMIBIA

 MINISTRY OF JUSTICE

To *The Magistrate,
Justice of Peace

The Public Prosecutor
Windhoek Magistrate Court
JP Karuaithe Street

District of Windhoek

APPLICATION UNDER SECTION 43 OF ACT 51 OF 1977 FOR WARRANT OF APPREHENSION

Application is hereby made for the issue of a warrant for the arrest of Helgason Adelstein an adult male on the charges of: -

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
 - **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
 - **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
 - Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
 - Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;
 - **FRAUD** as read with the provisions of sections 94, 155 ,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- First Alternative** - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977;
- Second Alternative** - **THEFT** as read with sections 94, 155,156 and 332 (5) of the Criminal Procedure Act 51 of 1977;
- **FRAUD** (tax evasion) as read with the provisions of sections 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;

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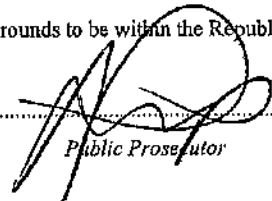
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- Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55,56,59,60, 65,66,83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.
- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977.

There being from information taken upon oath reasonable grounds of suspicion against him that he committed the alleged offence on or about the during 2012 to 2019 in the District of Windhoek.

*The said Helgason Adelstein is a person who is suspected on reasonable grounds to be within the Republic of Iceland.

OFFICE OF THE PROSECUTOR GENERAL CONTROL PROSECUTOR	
Official Stamp	2021-04-29
PRIVATE BAG 13181, WINDHOEK LÜDERITZ STREET REPUBLIC OF NAMIBIA	


Public Prosecutor

WARRANT OF APPREHENSION, OR OF THE FURTHER DETENTION OF A PERSON ARRESTED

WITHOUT A WARRANT

(To all peace officers empowered by law to execute criminal warrants)

Whereas from * written application subscribed by The Public Prosecutor

*or from information taken upon oath before me, there are reasonable grounds of suspicion against said **Helgason Adelstein**, an adult male that he did during 2012 to 2019 on the commit the crime of

- **RACKETEERING** in contravention of Section 2(1) (a), (b) and (c) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **RACKETEERING** in contravention of Section (2) (5) as read with Sections 1, 2(2) (a) and (b), 3, 8 and 11 of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004), and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977, as amended;
- **MONEY LAUNDERING** in contravention of section 4 (1)(b) (i) and (ii) read with sections 1, 7, 8 and 11(1) of the Prevention of Organised Crime Act, 2004 (Act No.29 of 2004) and further as read with the provisions of sections 94, 155 and 156 of the Criminal Procedure Act 51 of 1977;
- Contravening section 46 (b) read with sections 32, 43 (2), 43(3), 46, 49 and 51 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- conspiring with accused 3 and 4 to commit an offence of contravening section 43 (1) read with sections 32, 43(2), 46, 49 and 51 of the Anti-Corruption Act No. 8 of 2003 in respect of offences under Count 5;
- Contravening section 34(b) read with sections 1, 32, 46, and 49 of the Anti-Corruption Act, 2003 (Act No. 8 of 2003) and further as read with section 94 155 ,156 and 332(5) of the Criminal Procedure Act, Act No. 51 of 1977- Corruptly giving gratification as a reward;
- **FRAUD** as read with the provisions of sections 94, 155 ,156 and 332(5) of the Criminal Procedure Act 51 of 1977;

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First Alternative - Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud and further as read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977;

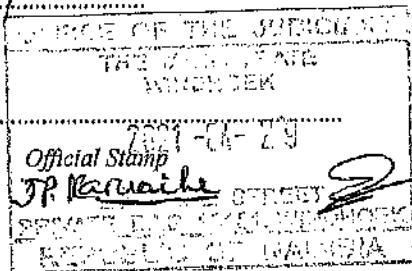
Second Alternative - THEFT as read with sections 94, 155,156 and 332 (5) of the Criminal Procedure Act 51 of 1977;

- **FRAUD** (tax evasion) as read with the provisions of sections 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended;
- Contravening section 65 (1) (a) read with the provisions of sections 12(1), 15(1), 25A, 55,56,59,60, 65,66,83, 87, and 97 of the Income Tax Act 24 of 1981 as amended and section sections 94 and 332(5) of the Criminal Procedure Act 51 of 1977, as amended -failure to furnish returns for tax.
- Contravening section 18 (2) (a) of the Riotous Assemblies Act 17 of 1956: Conspiracy to commit fraud, (tax evasion) read with section 84(2), 92, 94, 155,156 and 332(5) of the Criminal Procedure Act 51 of 1977.

These are therefore to command you that immediately upon sight hereof to { apprehend or cause to be apprehended }
{ detained or cause to be detained }

that said Helgason Adelstein and brought before High Court Main Division, Windhoek to be examined and to answer to the said information, and to be further dealt with according to law.

Given under my hand at Windhoek Magistrate's Office, JP Karuaihe Street. this 28 day of April
2021



Signature and capacity of officer issuing warrant

AND 4

HÉRAÐSSAKSÓKNARI	SKÝRSLA Vitni	HÉRSAK
Skýrslu gerir Gunnsteinn Örn Hjartarson, lögreglufulltrúi		Mál nr. 300-2020-000011
Staður og stund: Lögreglustjórim á Norðurlandi eystra, fimmtudaginn 3. júní 2021		
Sakarsíni: Erlend réttarbeiðni		
Vitni: Finnbogi Reynisson		Kenntala: 270775-4039
Starf/eiðni: Frankvæmdastjóri upplýsingatæknisviðs hjá Samherja hf.		Vinnusími:
Lögheimti:		Sími:
Dvalarsíður:		Sími:

Finnbogi Reynisson er mættur til vitnaskýrslutöku hjá embætti héraðssaksóknara skv. boðun, en skýrslutakan fer fram á lögreglustöðinni á Akureyri að Þórunnarstræti 138.

Finnboga er kynnt tilefni skýrslutökkunar, en embætti héraðssaksóknara hefur verið falið framkvæmd réttarbeiðni frá yfirvöldum í Namibíu vegna rannsóknar í Namibíu á ætluðum refsiverðum brotum er kunna að varða við hegningarlög í Namibíu.

Finnboga er kunnert að hann njóti réttarstöðu vitnis við skýrslutökuna samkvæmt lögum um meðferð sakamála nr. 88/2008. Honum er kunngerð hin almenna vitnaskylda um að öllum sé skylt að sinna kvaðningu um að mæta sem vitni fyrir dóm komi til málshöfðunar, sbr. 1. mgr. 116. gr. laga um meðferð sakamála. Finnboga er jafnframt kunngerð vitnaábyrgð um að vitni kunni með vísvitandi eða gáleysislega röngum framburði í skýrslu hjá lögreglu að baka sér refsíábyrgð, sbr. 1. mgr. 65. gr. laga um meðferð sakamála, sbr. 1. mgr. 122. gr. sömu laga.

Aðspurður kveðst Finnbogi skilja hvað felst í framangreindum lagaákvæðum.

Finnboga er kynnt að skýrslutakan sé í hljóðupptöku.

Gunnsteinn Örn Hjartarson og Sveinn Brimir Björnsson, lögreglufulltrúar, annast skýrslutökuna.

Skýrslutaka hefst kl. 10:13.

Við gagnaöflun embættis héraðssaksóknara hjá Samherja hf., vegna rannsóknar máls nr. 300-2019-000221, hafa Heiðar Þór Guðnason, sérfræðingur hjá embætti héraðssaksóknara, og Finnbogi, framkvæmdastjóri upplýsingatæknisviðs hjá Samherja hf., séð um tæknilega úrlausn á því. Finnbogi hefur, fyrir hönd Samherja hf., afhent Heiðari, fyrir hönd embættis héraðssaksóknara, umbeðin gögn hverju sinni.

Aðspurður kveðst Finnbogi hafa verið í þessu hlutverki hjá Samherja frá árinu 2007. Finnbogi kveðst hafa langa starfsreynslu í hugbúnaðargeiranum og almenna þekkingu á rekstri upplýsingakerfa, en enga sérstaka menntun á því sviði.

Varðandi þau gögn sem óskað var eftir sagði Finnbogi tölvupósta virkra starfsmanna hafa verið vistaða í skýjum Microsoft 365 og hafa verið afritaða úr skýinu. Við þá vinnu hafi verið notaður

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hugbúnaður sem heitir Veeam og gögnin flutt yfir í .pst skrár, en þá inniheldur ein stór .pst skrá alla tölvupósta viðkomandi starfsmanns. Þessar .pst skrár voru vistaðar á netþjón og síðan afritaðar á diska til að afhenda héraðssaksóknara.

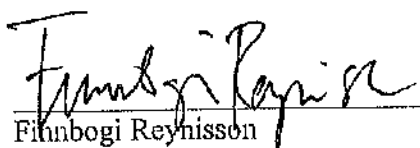
Varðandi óvirka starfsmenn, þá sem eru hættir, þá höfðu þeirra gögn verið flutt yfir í .pst skrár, þar sem gögn lykilstarfsmanna eru geymd í einhvern tíma eftir að þeir hætta hjá fyrirtækinu.

Gögnin voru afhent embættinu á dulkóðuðum USB hörðum diskum og lykilorð afhent embættinu með öðrum hætti. Finnbogi sagði þetta samtals hafa verið fjóra harða diska.

Aðspurður sagði Finnbogi að ekkert hafi verið átt við gögnin áður en þau voru afhent.

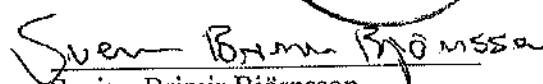
Skýrslutöku lýkur kl. 10:29.

Staðfest,


Finnbogi Reynisson

Skýrslutöku önnuðust


Gunnsteinn Örn Hjartarson


Sveinn Brimir Björnsson

THE DISTRICT PROSECUTOR	REPORT Witnesses	HÉRSAK
Report prepared by Gunnsteinn Örn Hjartarson, Detective Chief Inspector		Case No. 300-2020-000011
Place and Date: Commissioner of Police, Northeast Iceland, Thursday, 3 June 2021		
Charge: Letter rogatory		
Witness Finnbogi Reynisson		ID No.: 270775-4039
Occupation/position: Head of IT at Samherji hf.		Work tel.:
Legal domicile:		Tel.:
Place of residence:		Tel.:

Finnbogi Reynisson is present to give a witness statement at the office of the District Prosecutor in response to a summons; the questioning is conducted at the police station at Þórunnarstraeti 138 in Akureyri (North Iceland).

Mr. Reynisson is informed that the occasion for the taking of the witness statement is that the office of the District Prosecutor has been entrusted with responding to a request from the authorities in Namibia relating to an investigation in Namibia of alleged criminal conduct that is potentially in contravention of the Namibian Penal Code.

Mr. Reynisson is informed that his legal status is that of a witness under questioning in accordance with the Criminal Procedure Act No. 88/2008. He is informed of the general requirement made of witnesses, to the effect that all persons are required to heed summonses to appear as witnesses before a court of law in the event of the initiation of legal proceedings, as provided in Section 116.1 of the Act on criminal procedure. Mr. Reynisson is also informed of witnesses' liability, to the effect that a witness may, by wilfully or negligently giving false testimony in a statement to the police, be subject to criminal liability, as provided in Section 65.1 and Section 122.1 of the Act cited above.

When questioned, Mr. Reynisson professes to understand the implications of the above legal provisions.

Mr. Reynisson is informed that the statement will be recorded.

Mr. Gunnsteinn Örn Hjartarson and Mr. Sveinn Brimir Björnsson, officers of the police, undertake the questioning.

Testimony begins at 10:13 a.m.

In the course of gathering information on the premises of Samherji hf. relating to the investigation of Case No. 300-2019-000221, Mr. Heiðar Thor Gudnason, expert at the Office of the District Prosecutor, and Finnbogi Reynisson, Head of IT at Samherji hf., were in charge of the technical aspects. Mr. Reynisson, representing Samherji hf., has on each occasion delivered to Mr. Gudnason, representing the District Prosecutor, the requested documents.

When questioned, Mr. Reynisson says he has been in this role for Samherji since 2007. Mr. Reynisson says that he has long professional experience in the software sector and general knowledge of the operation of information systems, but no specialised training in that area.



Regarding the documents requested, Mr. Reynisson said that the electronic mail of active employees was stored in the Microsoft 365 cloud and that it was copied from the cloud. For this purpose software known as Veeam was used and the data were transferred to .pst files, where one large .pst file contains all the electronic mail messages of the employee in question. These .pst files were stored on a network server and then copied to disks for delivery to the District Prosecutor.

With regard to inactive employees, employees that have left the company, their data were transferred to .pst files where the documents of key employees are preserved for some time after they leave the company.

The data were delivered to the Office [of the District Prosecutor] on encrypted USB hard drives and passwords delivered to the Office by other means. According to Mr. Reynisson, there were at total of four hard drives.

On being question, Mr. Reynisson says that the documents were not tampered with prior to their delivery.

Questioning concluded at 10:29

Confirmed,
Finnbogi Reynisson [sign.]

Statement taken by:
Gunnsteinn Örn Hjartarson [sign.]
Sveinn Brimir Björnsson [sign.]

*Certified that the above is a faithful English translation
of an initialed and signed Icelandic document bearing
the official stamp of the Office of the District Prosecutor.*

Reykjavik, 6 July 2021
Certified translation
Jón Skaptason
Jón Skaptason

ANNEX

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Monday, December 12, 2011 5:46 PM
To: Aðalsteinn Helgason
Subject: Namibia, situation

Greetings Aðalsteinn,

A few points:

1. The son in law got the sea frozen project earlier and took it to the minister. We also gave them the letter with the job creation for the land-processing of horse [mackerel].
 - a. He then returned a few hours later after going to the minister's home.
 - b. The minister is in South Africa but will return on Thursday and will proceed straight to his ranch.
 - c. The family (minister's wife, minister, daughter and son in law) discussed the matter by telephone and the minister's wife is to take the project to the ranch to show him the project.
 - d. It was emphasised that they would be taken care of and we will meet the son in law again, possibly on Wednesday with a possible draft of an offer (the lawyer will arrive tomorrow). There are a lot of things that they may mean with this, but it [does not mean] using the son in law or cheating, [but] make something good of this and employment for the son in law and income etc.
 - e. We will then see what comes out of it, but this is one of the routes we are taking.

2. We met the Hake person just now (the one who wants to sell us a share of his hake).
 - a. There are still a few tons of it that are for sale out of the whole.
 - b. They could come in with possibly 4,000 tons plus for rent.
 - c. He made an offer to rent the quota for:
 - i. Sea-frozen: 6,500 N\$/T.
 - ii. Wet: 4,000 N\$/T.
 - iii. And they will pay the quota fee to the authority but not the levy (research charge).
 - d. The prices are not consistent with the market prices and are about 5 to 6 six times higher than today's market.
 - e. We said we would think the matter over to the end of the week.

3. John Roussouw (who suggested we go to the ministry on the day that we went) also came today.
 - a. He has a hake quota that we will look at.
 - b. Also some contacts for quotas for horse [mackerel].
 - c. We will look at both.

The lawyer will then come tomorrow to work on our affairs and he is in contact with parties as revealed in the messages from him.

Best regards,

Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.



Reykjavík, 3 June 2011
 Certified translation
 Jón Skaptason

Jón Skaptason

7/02 T.S

NAM 6

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Wednesday, December 14, 2011 3:28 PM
To: Aðalsteinn Helgason
Cc: Ingvar Júlíusson - Samherji
Subject: Namibia - situation

Greetings Aðalsteinn,

We met two Hake quota holders this morning (one new and also his partner Shiimi came again) and we will take the matter forward, but we will do that with the lawyer.

We are trying to come up with a proposal to take the matter forward.

Our lawyer is expected tonight and the target is to complete the agreement and MOU as soon as possible, preferably tomorrow.

When you have approved it the idea is to start getting groups to sign, preferably before and on the week-end (it may be that we are becoming pressed for time, but we will see what the situation is in that regard).

Possibly, an MOU will be signed to begin with, but we will see what happens when the lawyer arrives.

The son in law will then follow up on the rest, that is to say the sea-freeze project that was created for him and the minister.

The minister will look at it over the week-end at the ranch.

Best Regards
 Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.



Reykjavík, 3 June 2021
 Certified translation
 Jón Skaptason

Jón Skaptason

AM11.7

Aðalsteinn Helgason

From: Aðalsteinn Helgason
Sent: Friday, December 16, 2011 8:28 AM
To: Jóhannes Stefánsson; Ingvar Júlíusson - Samherji
Subject: Moon

Greetings

At some point it may make a difference to bribe one of the leaders of these men.

Með kveðju/Best Regards,

Adalsteinn Helgason
Mobile +34 697 584 820
Direct +354 560 9272

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.

Reykjavik, 3 June 2021
Certified translation
Jón Skaptason
Jón Skaptason

AM11 TS

AND 5.

Jóhannes Stefánsson

From: Jóhannes Stefánsson

Sent: Saturday, December 17, 2011 12:48 PM

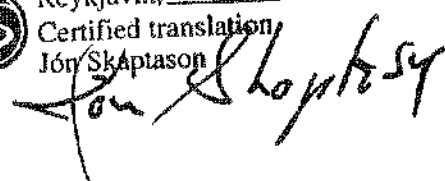
To: PAalsteinnHelgason; nadalsteinn@katlaseafood.com; ingvar@samherji.is

Subject: Emailing: 3904 MEMO OF UNDERSTANDING KATLA_Tamson_16-12-2011, Letter_Quota Holders_Katla Seafood_15.12.11, Terms sheet_15.12.11_draft 2

Attachments: 3904 MEMO OF UNDERSTANDING KATLA_Tamson_16-12-2011.docx; Terms sheet_15.12.11_draft 2.docx; Letter_Quota Holders_Katla Seafood_15.12.11.docx

Greetings Adalsteinn, See attached MOU which will be signed with Tamson (the son in law). We attach the documents to show what could be on offer, but we say that we could also negotiate other terms. He will take this to the minster, who will receive this tomorrow. The underlying idea is that he should be assured that he will get something if he brings something to us. If you have comments, then let me know. Best regards Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.

Reykjavik, 3 June 2011
 Certified translation
 Jón Skaptason


KPT
 T.S

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Wednesday, December 28, 2011 9:22 AM
To: baldvin@katlaseafood.com
Subject: FW: Namibia - situation, 2

fyi

From: Jóhannes Stefánsson
Sent: 23/12/2011 12:48
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: Namibia - situation, 2

Greetings

The son in law and Sakky (lawyer who is the President's advisor) are working on other quota matters regarding horse [mackerel] (Cuba, experimental quota, etc.).

The plan is that they will meet with the Fisheries Minister next week to take that matter forward.

The plan is for Petrus also to meet S. the minister, Tomson and Sakky next week.

They will all be at the shore, that is to say Swakopmund near Walvis Bay (where Petrus lives).

According to our inf we have already been approved as new parties in the industry, or there is much positive talk about Katla/Samherji among the authorities (heard this last bit from Lucas last night).

They are looking for a genuine group with good plans.

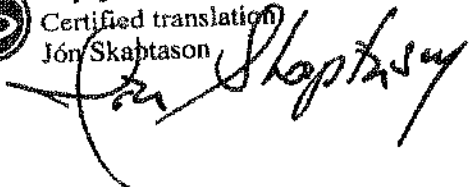
All things being equal we need to get in through one of the new JVs, but Petrus is working and will work on plans B and C.

In addition work is continued on presenting the good quality of the group, its good reputation, professionalism, what it is capable of, etc. At the same time there is lobbying against those who cannot cope and have a bad reputation, information is leaked to various parties, but in a sensitive manner from us, but without our coming forward.

The interests of the nation of Namibia are being used as a guiding light.

Best Regards
 Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.

Reykjavik, 3 June 2011
 Certified translation
 Jón Skaptason


Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Tuesday, January 24, 2012 6:42 PM
To: PAAIsteinnHelgason; nadaIsteinn@katlaseafood.com; ingvar@samherji.is
Subject: The son in law

Greetings The situation with the son in law is that various figures have been mentioned and considered. James has also assisted and tried to get things in proper order. It is the understanding of both parties that this is only a payment to keep him going, encourage him, but later he will be paid for his quota and what he brings to the table. After figures from 150,000 to 450,000 have been mentioned he should be satisfied with 300,000 N\$ What do you think? Best regards Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts have been left unaltered.

Reykjavik, 3 June 2021
Certified translation
Jón Skaptason
Jón Skaptason

JV2

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Thursday, February 9, 2012 12:42 PM
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Greetings

Work had just started on looking at working the quotas in tandem, i.e. one tour each. This discussion started at the request of JV2, and they took it up on the basis of Namsov's model. We were quick to respond positively to this idea and began looking at it at once (as it resolves certain issues).

Spoke to Sharon just now and she says we should wait. She has people in there that she trusts and could possibly explain to them the advantages of working with us (v/Tamson, James and Sakky). That is to say that the possibilities of additional quotas are greater with Katla than others.

I will point out to her to talk to James to get advice on what can be flagged and what cannot.

She also says that if they do not agree to this then JV2 will be guilty of a breach against Katla and Katla will take them to court.

Best Regards
Jóhannes

From: Aðalsteinn Helgason
Sent: 09/02/2012 12:30
To: Jóhannes Stefánsson; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Can it be "promised", for instance, that we will start on this quota and "guarantee that there will be more to come??

Is there anyone who can say that?

Regards,
AH

From: Jóhannes Stefánsson
Sent: 09 February 2012 12:29
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Greetings

I am taking Sharon's pulse, see how she assesses the situation this evening. I will let you know shortly.

The meeting is at 16h00, LP time, according to information that just arrived from Sharon.

Best Regards



AVF T-S

Jóhannes

From: Aðalsteinn Helgason
Sent: 09/02/2012 12:26
To: Jóhannes Stefánsson; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Yes
I mean whether it could be possible to use threats.
Regards,
AH

From: Jóhannes Stefánsson
Sent: 09 February 2002 12:24
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Greetings
Do you mean further payments to persons on the board?
Or exert pressure through persons.
Sharon is pushing people.
I assume Lukas is doing the same.
James is in Angola and said this morning that he would talk to the minister about the matter.

Best Regards
Jóhannes

From: Aðalsteinn Helgason
Sent: 09/02/2012 12:22
To: Jóhannes Stefánsson; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

What do you mean?

From: Jóhannes Stefánsson
Sent: 09 February 2002 12:21
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Greetings

Further payments?

Best Regards
Jóhannes

From: Aðalsteinn Helgason
Sent: 09/02/2012 12:20
To: Jóhannes Stefánsson; Ingvar Júlíusson - Samherji
Subject: RE: JV2 - points

Hi
Can we do anything to influence the outcome of the meeting.
Regards, AH



From: Jóhannes Stefánsson
Sent: 09 February 2002 12:19
To: Aðalsteinn Helgason; Ingvar Júlíusson - Samherji
Subject: JV2 - points

Greetings

JV2 has a "board meeting" this evening.

It is very likely that Namsov has been preparing this for some time with the parties to JV2.

Best Regards
Jóhannes

Certified that the above is a faithful English translation of an Icelandic document. Parts of the document shown to me were in English. Those parts were left as they were.



Reykjavik, 4 June 2021
Certified translation
Jón Skaptason

Jón Skaptason

ANZ12

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Friday, February 24, 2012 9:24 AM
To: Aðalsteinn Helgason
Subject: RE: Put in process

Greetings
This is the son in law.
He has been paid, directly from abroad.
Best Regards
Jóhannes

Best regards,

Jóhannes Stefánsson
Manager
Business Development
johannes@katla.seafood.com
Mobile: +354 842 9212
Mobile: +34 669 486 048

www.sambærjilis



From: Aðalsteinn Helgason **Sent:** 24 February 2012 09:22
To: Jóhannes Stefánsson
Subject: Put in process.

<< OLE Object: Picture (Device Independent Bitmap) >>

Með kveðju/Best Regards,

Adalsteinn Helgason
Mobile +34 697 584 820
Direct +354 560 9272

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Reykjavik, 4 June 2012
Certified translation
Jón Skaptason
Jón Skaptason

KWI TS

NY 1213

From:
Sent: Thursday, August 28, 2014 8:41 PM
To: Ingvar Júlíusson
Subject: FW: Samherji Office Rvk Scanner
Attachments: 201408271148.pdf; ATT00001.htm

Hi Ingvar
 Could you sign the agreement and send it back; I have to send a copy to the boys.
 Lára is sending you the original.
 Thanks.
 Regards,
 Jóhannes

From: Jóhannes Stefánsson
Sent: 27/08/2014 11:55
To: Ingvar Júlíusson
Subject: Fwd: Samherji Office Rvk Scanner

Hi
 The agreement with the boys.
 Regards,
 Jóhannes

Sent from my iPhone

Begin forwarded message:

From: "rvk ricoh@samherji.is" <rvk ricoh@samherji.is>
To: "Jóhannes Stefánsson" <johannes@esjafishing.com>
Subject: Samherji Office Rvk Scanner

This E-mail was sent from "RNP00267357B44B" (Aficio MP C3002).

Scan Date: 27.08.2014 11:46:07 (+0100)
 Queries to: rvk ricoh@samherji.is

Sent from Ricoh C3002 scanner
 Samherji Reykjavik

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Reykjavik, 5 June 2021
 Certified translation
 Jón Skaptason

Jón Skaptason
 Page 1 of 1

JAN 14

From:
Sent: Friday, October 31, 2014 9:09 AM
To: Irene Rodríguez Pascual
Cc: Ingvar Júlíusson
Subject: RE: Invoice, Cyprus

Hi Irene
Thanks.
Regards,
Jóhannes

From: Irene Rodríguez Pascual
Sent: 30/10/2014 16:54
To: Jóhannes Stefánsson
Cc: Ingvar Júlíusson
Subject: RE: Invoice, Cyprus

Good afternoon,

Please, find below invoicing details of Esja Seafood Ltd:

ESJA SEAFOOD LTD.
 15 Nafpliou Street, 1st floor, Office 102
 3025 Limassol - Cyprus
 VAT: CY 10205441-G

Regards,

Irene
From: Ingvar Júlíusson
Sent: Thursday, October 30, 2014 2:35 PM
To: Irene Rodríguez Pascual
Cc: Jóhannes Stefánsson
Subject: Re: Invoice, Cyprus

Irene
Please email to Johannes the invoicing details dor Esja Seafood.

On 30 Oct 2014 14:31:01 WET, Jóhannes Stefánsson <johannes@esjafishing.com> wrote:

Hi Ingvar
 Could you indicate to whom the boys should address the invoice to the Cyprus company (what company)
 They no longer have this information and can't find the last invoice (150.000 USD).
 Isn't this just a consulting fee?
 Thanks.
 Regards,
 JS

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Reykjavik, 05 June 2021
 Certified translation
 Jón Skaptason

Jón Skaptason

AVA T-S

ANNEX

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Wednesday, January 13, 2016 1:31 PM
To: Ingvar Júlíusson
Subject: Re: Payments

Hi

This is for the quota for Namgomar, 8,000 t in Namibia.
 We pay a part at your end (75%).

See table below for the method of calculating.
 % under 75% to be paid at your end.

Prices/USD	25%	75%	100%
-700	3.75%	11.25%	15.00%
700-800	4.00%	12.00%	16.00%
800-900	4.50%	13.50%	18.00%
900-1000	4.75%	14.25%	19.00%

This has already been paid at your end for 2015 for the 8,000 tons.

8,000 ton quota in Namibia

Date	Payment	Paid	Balance
15 Apr.	25% payment	256,500 USD	Paid
Jan.	25% payment	216,000 USD	Due for payment
Jan/Feb	50% payment		

300.000 paid in advance, will be deducted from last payment.



BJL TS

See below how I calculated this.

The average price is then entered below in the last payment and then everything is evened out.

Payment number 2 for payment

2st Payment (25%)	
Other	
Quantity (tons)	8,000
Average Price (estimated USD/T)	800
%	13.50%
Payment	25%
Total (USD);	216,000

Already paid.

1st Payment (25%)	
Other	
Quantity (tons)	8,000
Average Price (estimated USD/T)	900
%	14.25%
Payment	25%
Total (USD);	256,500

Thanks.
Regards,
Jóhannes

From: Ingvar Júlíusson
Sent: Wednesday, January 13, 2016 9:57 AM
To: Jóhannes Stefánsson

Custodian: Ingvar Jullusson



Handwritten initials: IWR and T-S

Subject: RE: Payments

What am I paying for?
Could you send me the calculations and what this is.

Regards,
J

From: Jóhannes Stefánsson [mailto:johannes@esjaseafood.com]
Sent: Tuesday, 12 January 2016 19:40
To: Ingvar Júlíusson <Ingvar@esjaseafood.com>
Subject: Fw: Payments

Hi
See invoice and message below
We then need to pay the rest at the end of January, and then we will deduct the 300,000 USD that was already paid.
I will sum the matter up at the end of the month but the average price will be lower.
Could you send me confirmation of payment when it is ready.
We were supposed to pay 25% when the quota was finished or the year ended.
Thanks.
Regards,
Jóhannes

From: Petrus Aashongo <petrus.aashongo@yahoo.com>
Sent: Sunday, January 10, 2016 8:23 PM
To: Jóhannes Stefánsson
Subject: Re: Payments

Hi J,

Please see attached the invoice as requested.

Confirm when payment has been effected.

Regards,

Petrus

On Saturday, 9 January 2016, 8:35, Jóhannes Stefánsson <johannes@esjaseafood.com> wrote:

Dear Petrus

**See estimated calculation for the 2nd payment (25%).
The balance (50%) will be paid in the end of January.**

There challenges in the markets and more of smaller fish (less value).
We hope to see better situation in 2016 but I don't expect until maybe later in the year.

Custodian: Ingvar Juliussen

Page 3 of 4



RFJ T-S

2015 was a tough year for all operators in Namibia but it is part of the business.

Please make an invoice for the amount (216.000 usd).

Thanks.
Regards, Jóhannes

1st Payment (25%)		2st Payment (25%)	
Other		Other	
Quantity (tons)	8.000	Quantity (tons)	8.000
Average Price (estimated USD/T)	900	Average Price (estimated USD/T)	800
%	14,25%	%	13,50%
Payment	25%	Payment	25%
Total (USD):	256.500	Total (USD):	216.000

SaneAttachments: The attachments in this email have been copied to Dropbox by the magic of SaneBox. Invoices 6 Tundavala Tundavala.pdf - Dropbox/Apps/SaneAttachments/Jóhannes Stefánsson/Fw_ Payments, 2016-01-12 05.40.18 PM/

Click the link above or find it in Dropbox with the path of the file provided next to the link. You can also forward this email as usual. [Learn more](#). You still see the original attachments because some attachments are impossible to strip.

SaneAttachments: The attachments in this email have been copied to Dropbox by the magic of SaneBox. 5aa664c301 pastedImage.png - Dropbox/Apps/SaneAttachments/Jóhannes Stefánsson/Re_ Payments, 2016- 01-13 01.30.55 PM/ 2f5565294f pastedImage.png - Dropbox/Apps/SaneAttachments/Jóhannes Stefánsson/Re_ Payments, 2016- 01-13 01.30.55 PM/ f6d762a1fd pastedImage.png - Dropbox/Apps/SaneAttachments/Jóhannes Stefánsson/Re_ Payments, 2016- 01-13 01.30.55 PM/ cca783577b pastedImage.png - Dropbox/Apps/SaneAttachments/Jóhannes Stefánsson/Re_ Payments, 2016- 01-13 01.30.55 PM/

Click the links above or find them in Dropbox with the path of the file provided next to the link. You can also forward this email as usual. [Learn more](#). You still see the original attachments because some attachments are impossible to strip.

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Reykjavik, 16 June 2021
Certified translation
Jon Skaptason
Jon Skaptason

AWA T.S

Ingvar Júlíusson

From: Ingvar Júlíusson
Sent: Thursday, February 12, 2015 12:50 PM
To: Aðalsteinn Helgason
Subject: RE: Payments re. Angola / Namgomar

66,078 were paid to the authorities in Angola so that we could proceed.

I do not have a statement of what was paid in Nam. Can't see that it has been entered in the accounts. Question whether Ingó has information on that. I expensed 922,488 at Esja Seafood and shared between Heinaste and Alina.

Regards,
 IJ

From: Aðalsteinn Helgason [mailto:adalsteinn@samherji.is]
Sent: Thursday, February 12, 2015 2:22 PM
To: Ingvar Júlíusson
Subject: RE: Payments re. Angola / Namgomar

Hi
 Things are quite busy around Heinaste at the moment.
 Quick summary
 The quota was 7,000 tons (Namgomar) Entire quota harvested in 2014.
 The charge for that here is 922,488. I have no explanation of the 66,078 yet.
 In addition at least 304,000 USD were paid in Namibia for this quota.
 Can you send me any more [information] about that?
 There is more missing here to reconcile the quota, as this is only 175 USD pr ton.
 Do all quotas and quota charges for 2014 not need to be reconciled? And review what was paid for 2015?
 Regards,
 AH

From: Ingvar Júlíusson [ingvar@esjaseafood.com]
Sent: Thursday, February 12, 2015 11:45 AM
To: Aðalsteinn Helgason
Subject: Payments re. Angola / Namgomar

Total USD 988,566 question is how much of this is re. Nam and how much re. Angola. How much is this per ton if it counts toward other quotas. We have presumably fished about 3000 tons in Dec. on Alina in connection with this project.

Payments re. Namgomar / Angola

04.09.14	Tundavala	150,000
11.11.14	Tundavala	325,000
26.01.15	Tundavala	447,488
16.01.15	Surch. In Angola	66,078

988.566

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts were left as they were.



Reykjavík, 5 June 2021
 Certified translation
 Jón Skaptason
 Jón Skaptason

19.02.16

Jóhannes Stefánsson

From: Jóhannes Stefánsson
Sent: Monday, February 16, 2015 4:13 PM
To: Aðalsteinn Helgason
Subject: RE: Payments re. Angola / Namgomar

Greetings Adalsteinn,

These are all payments for the year 2014/the Namibia quota.
I will send you further explanations this evening or tomorrow.

04 September 2014	Tundavala	150.000
11 November 2014	Tundavala	325.000
26 January 2015	Tundavala	447.488

I am checking what this is, but the quota charges to the authorities are 3,000 x 60 = 180,000 USD.
This could be cost re. Heinaste when they arrived in Angola (agent, customs duty etc.).

16.01.15	Surch. in Angola	66,078
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Regards,
Jóhannes

From: Aðalsteinn Helgason [mailto:adalsteinn@samherji.is]
Sent: 16/02/2015 17:19
To: Johannes Stefansson
Subject: FW: Payments re. Angola / Namgomar

From: Ingvar Júlíusson - Samherji
Sent: 12/02/2015 11:45
To: Aðalsteinn Helgason
Subject: Payments re. Angola / Namgomar

Total USD 988,566 question is how much of this is re. Nam and how much re. Angola. How much is this per ton if it counts toward other quotas. We have presumably fished about 3000 tons in Dec. on Alina in connection with this project.

Payments re. Namgomar / Angola

04 September 2014	Tundavala	150.000
11 November 2014	Tundavala	325.000
26 January 2015	Tundavala	447.488
16 January 2015	Surch. in Angola:	66.078
		988.566

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Reykjavík, 5 June 2011
Certified translation
Jón Skaptason
Jón Skaptason

19.02.16 T-S

ANL17

Egill Árnason

From: Egill Árnason
Sent: Monday, November 28, 2016 4:27 PM
To: Arna Bryndís Baldvins McClure
Subject: RE: Samningar

Yes I need to talk to them about this.
 This is nonsense.

From: Arna Bryndís Baldvins McClure [mailto:arna@samherji.is]
Sent: Monday, November 28, 2016 6:25 PM
To: Egill Árnason <egill@sagaseafood.com>
Subject: Re: Contracts

Nothing was done about this. If I remember correctly he thought this was crazy. But we discussed it further on the telephone.

Isn't this James and the son in law? This is in reality a completely open cheque.

Get [Outlook for iOS](#)

On Mon, Nov 28, 2016 at 4:04 PM +0000, "Egill Árnason" <egill@sagaseafood.com> wrote:

Hi Arna,
 What was Aðalsteinn's answer? Was something done about this at that point in time?
 Regards,
 Egill

From: Arna Bryndís Baldvins McClure
Sent: Monday, November 28, 2016 1:28 PM
To: Egill Árnason <egill@sagaseafood.com>
Subject: Fs: Contracts

Hi

Here is a message that I sent to Aðalsteinn back in the day regarding an earlier agreement with the same company. It was never terminated, even though this one that you sent to me was made. I said to Ingo, as I recall back then, that I did not like this at all.

Best regards,
 Arna McClure | General Counsel | Samherji hf.

From: Arna Bryndís Baldvins McClure <arna@samherjjs>
Sent: 12/02/2016 11:12
To: Aðalsteinn Helgason
Efn: FW: Contracts
 FYI.

Here is an agreement that Ingólfur sent to me. I have not seen it before. Service is negotiated (in the agreement) until 2018.

Nowhere is the fee tied to any limits. We agree to accept services and pay for them in accordance with issued invoices. No agreement on hourly rates, ceiling, discount etc.

With regards



AM
 T-S

Arna Bryndís Baldvins McClure
Legal
SAMHERJI
Glerárgötu 30
600 Akureyri
Iceland
Tel. +354 560 9000
<http://www.samherji.is>

From: Ingólfur Pétursson [ingolfur@arcticnam.com]
Sent: Wednesday, February 10, 2016 16:28
To: Arna Bryndís Baldvins McClure
Subject: Contracts

Hi Arna,
Here is a contract that was signed recently between JTH Trading and Mermaria Seafood Namibia.
Do you keep track of contracts made in Namibia?
If you have a copy of all contracts and an exhaustive list of contracts that are in effect in Namibia could you please send them to me?
Auditors usually ask for all contracts.
Regards,
Ingólfur Pétursson
ArcticNam Fishing (Pty) Ltd.

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts were left as they were.

Reykjavik, 26 June 2021
Certified translation
Jón Skaptason
Jón Skaptason

NOTE T.S

ANN18

Ingólfur Pétursson

From: Ingólfur Pétursson
Sent: Monday, November 28, 2016 10:22 AM
To: Egill Árnason
Subject: RE: JTH trading
Attachments: 2016.01.02 - JTH-MSN Consultancy Agreement.pdf

Here it is.

Regards,
Ingólfur Pétursson

From: Egill Árnason [mailto:egill@sagaseafood.com]
Sent: Monday, November 28, 2016 10:20 AM
To: Ingólfur Pétursson
Subject: RE: JTH trading

Hi,
Could you send me a copy of this consultancy agreement?
Regards,
Egill

From: Ingólfur Pétursson [mailto:ingolfur@esjaseafood.com]
Sent: Monday, November 28, 2016 12:15 PM
To: Egill Árnason <egill@sagaseafood.com>
Subject: RE: JTH trading

Hi Egill,
These are the lads. The small numbers are sales commissions for what is sold to Robur Logistics.
All payments relate to a consultancy agreement that is in effect until year-end 2018.
Regards,
Ingólfur Pétursson

From: Egill Árnason [mailto:egill@sagaseafood.com]
Sent: Monday, November 28, 2016 8:02 AM
To: Ingólfur Pétursson
Subject: JTH trading

Hi Ingo,
See attached overview.
What company is this? Who owns it etc.
What is being paid for here?
Regards,
Egill

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts were left as they were.

Reykjavik, 28 June 2021
Certified translation
Jón Skaptason
[Signature]

APP T.S

1 A N 19

Jón Óttar Ólafsson

From: Jón Óttar Ólafsson
Sent: Tuesday, September 13, 2016 2:35 PM
To: Ingvar Júlíusson
Cc: Egill Helgi Árnason; Arna Bryndís Baldvins McClure
Subject: RE: namgomar august.pdf

Ok

From: Ingvar Júlíusson
Sent: 13/09/2016 12:51
To: Jón Óttar Ólafsson <joo@esjaseafood.com>
Cc: Egill Helgi Árnason <egill@sagaseafood.com>; Arna Bryndis Baldvins McClure <arna@samherji.is>
Subject: RE: namgomar august.pdf

Any two of Ralph, Atli, Egill or me in MSN.
 Me, Atli, Irene in Esja Holding.

Regards,
 IJ

From: Jón Óttar Ólafsson
Sent: Tuesday, 13 September 2016 13:47
To: Ingvar Júlíusson <ingvar@esjaseafood.com>
Cc: Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

Should we keep the same people who can pay those invoices, i.e. Atli, Jackie and you, or do you want to change the list?

Best regards, J

From: Ingvar Júlíusson
Sent: 13/09/2016 12:45
To: Jón Óttar Ólafsson <joo@esjaseafood.com>
Cc: Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

We are subsequently going to open accounts for Esja Holding (Pty) Ltd also in this bank and for MSN.

Regards,
 IJ

From: Jón Óttar Ólafsson
Sent: Tuesday, 13 September 2016 13:43
To: Ingvar Júlíusson <ingvar@esjaseafood.com>; Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf



KPI

T.S

We are waiting for the remittance from Irene with the confirmed data from you. As soon as it arrives we can use the account. It has left Irene and must arrive at any time now, as it [was sent] by DHL.

J

From: Ingvar Júlíusson
Sent: 13/09/2016 12:22
To: Jón Óttar Ólafsson <joo@esjaseafood.com>; Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

OK how can we pay? Do we have an online bank access or something of that kind?

From: Jón Óttar Ólafsson
Sent: Tuesday, 13 September 2016 13:21
To: Ingvar Júlíusson <ingvar@esjaseafood.com>; Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

You, Atli and Jackie, one of you two.

From: Ingvar Júlíusson
Sent: 13/09/2016 12:20
To: Jón Óttar Ólafsson <joo@esjaseafood.com>; Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

Yes if he is prepared. Who can pay out of [the account].

From: Jón Óttar Ólafsson
Sent: Tuesday, 13 September 2016 13:18
To: Ingvar Júlíusson <ingvar@esjaseafood.com>; Egill Helgi Árnason <egill@sagaseafood.com>
Subject: RE: namgomar august.pdf

I was just talking to James and he asked us to run payments relating to NAMCOMAR quota through our NED bank account. There is clearly someone who is an open book at FNB.

Can we arrange that for them?

Best regards Jón

From: Ingvar Júlíusson
Sent: 13/09/2016 12:16
To: Irene Rodríguez Pascual <irene@esjaseafood.com>
Cc: Jón Óttar Ólafsson <joo@esjaseafood.com>
Subject: FW: namgomar august.pdf

From: Ricardo Gustavo [mailto:ricardo@africaonline.com.na]
Sent: Monday, 12 September 2016 21:54
To: Egill Helgi Árnason <egill@sagaseafood.com>; Ricardo Gustavo <Bicardo@tunganam.com>



AWL

T-S

Cc: Ingvar Júlíusson <ingvar@esjaseafood.com>
Subject: Re: namgomar august.pdf

Hi Egill,

As discussed, please see the invoice for the Fisheries Observer Agency attached.

Regards

Ricardo

From: Egill Árnason <egiJi@sagaseafood.com>
Date: Monday, September 5, 2016 at 12:01 PM
To: Ricardo Gustavo <Rjcardo@tunganam.com>
Cc: Ingvar Júlíusson <ingvar@esjaseafood.com>
Subject: Re: namgomar august.pdf

Dear Ricardo,
Can you issue an invoice from Namgomar to Mermaria and we will arrange the payment.

Details of Mermaria:
Mermaria Seafood Namibia (Pty) Ltd.
c/o 9th Road and Theo Ben Gurirab Street Erf.1004 Unit 4
Marillma's Building
Walvis Bay
Namibia
VAT: 5555735 01 5

Best regards,
Egill

On 05 Sep 2016, at 08:25, Ricardo Gustavo <Ricardo@tunganam.com> wrote:

This is from Fisheries Observer Agency.

Sent from my iPhone

On 05 Sep 2016, at 10:12, Egill Árnason <egiH@sagasea food.com> wrote:

Dear Ricardo,
What is this for?

best regards, Egill

On 02 Sep 2016, at 15:12, Ricardo Gustavo <Rjcardo@tunganam.com> wrote:

Egill,

Can this invoice be paid please

Regards



AND TS

Ricardo

<namgomar august.pdf>

Sent from my iPhone

Certified that the above is a faithful English translation of an Icelandic document. Parts of the documents shown to me were in English. Those parts were left as they were.



Reykjavik, 28 June 2021
Certified translation
Jón Skaptason

Jón Skaptason

ANS T-S