



IN THE CROWN COURT AT SOUTHWARK

Date: 23/2/2026

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JOSE ZAMORA

Sentencing Remarks of Mr Justice Picken

1. Jose Zamora, you may remain seated until I tell you to stand up.
2. I must sentence you now in relation to a single count of fraudulent trading contrary to s.993(1) of the Companies Act 2006, to which you pleaded guilty on 1 December 2025.
3. Over a period of around 4½ years, between January 2019 and July 2023, you defrauded customers and potential customers of AOG Technics Ltd ('AOG') by falsifying documentation regarding the origin, provenance, condition and status of aircraft engine parts that AOG had supplied or attempted to supply. Many of these parts were used in or intended for use in the CFM56, the leading engine in commercial aircraft, which powers Boeing 737 and Airbus A320 planes.
4. Your offending resulted in over 60,000 suspect engine parts entering the global aviation supply chain when they were, with forged documentation, sold by AOG for approximately £6.9 million, which amounted to some 90% of AOG's revenue during this period.
5. It is necessary to explain some background in order that matters can be better understood.
6. The production and sale of aircraft products, parts, and components are heavily regulated worldwide. In the UK, EU, and USA, those involved in the production,

assembly, or modification of aircraft parts must hold approvals from the relevant competent authority, such as the UK Civil Aviation Authority ('CAA'), the European Union Aviation Safety Agency ('EASA'), or the US Federal Aviation Authority ('FAA'). Holders of such approvals, Production Organisation Approvals Holders ('PAHs') or Original Equipment Manufacturers ('OEMs'), must issue certificates, known as Authorised Release Certificates ('ARCs'), for certain new or modified parts, certifying that they have been manufactured in accordance with an approved design or that an approved regulated body has carried out repairs or maintenance. The primary purpose of the ARC is to declare the airworthiness of the aircraft part.

7. Approved inspectors issue ARCs when a new part is prepared for shipment to a purchaser. They verify the part and ensure that all necessary information is correctly entered on the ARC. When the approved inspector is satisfied that everything is correct and that the new part can be released, the ARC is printed and placed with the new part.
8. The ARC for a new part specifies the relevant competent authority (e.g. the CAA), the name and address of the PAH or OEM releasing the item covered by the certificate, a description of the item, its serial number (where regulations require one), its conformity with the design data, the approval reference number issued by the competent authority, the name and signature of the approved inspector, and the date.
9. Organisations carrying out maintenance or repair on aviation components must be approved by the relevant competent authority. Upon the completion of maintenance, an ARC is issued to document the work performed on the part that allows it to be fitted to an aircraft or engine. Without a suitable ARC, the part cannot be approved for a return to service.
10. ARCs also ensure the traceability of aircraft parts. The originators must retain copies of the certificate to enable subsequent verification of the data, and the ARC must include a unique form tracking number and a work order/contract/invoice number.
11. Memos of Shipment, Part or Material Certification forms, and other trace documents accompany ARCs to provide information on the age, provenance, and ownership of parts.

12. Parts which do not meet certification requirements are deemed Suspected Unapproved Parts ('SUPs') and must not be put into service on an aircraft. Once identified, SUPs must be removed and replaced immediately. SUPs are reported to the EASA, CAA and FAA by filing a SUP report.
13. Turning, against this background, to what you did, having started working in the aviation industry in 2011, by August 2015 you were employed as a sales manager in the Airframe and Engines division of the global aviation aftermarket services company GA Telesis UK ('GA Telesis'). You had, in the meantime, however, on 17 February 2015, incorporated AOG (with you as its sole director and shareholder) – albeit that that company did not begin trading in a significant way until 2019.
14. AOG was an aircraft parts broker: it bought and sold aircraft parts, primarily CFM56 engine parts manufactured by CFM International ('CFMI'), a joint venture between the French company Safran Aircraft Engines ('Safran') and the American GE Aerospace ('GE'). The parts sold by AOG included nuts, bolts, bushings, seals, washers, dampers, and blades for CFM56 engines. AOG's customers included airlines, Maintenance, Repair and Overhaul ('MRO') companies and other aircraft brokers (seeking to source parts for their clients or hold them in stock to sell later). This meant that parts sold by AOG could ultimately be used in the aircraft of airlines that were not AOG's direct customers.
15. The number of AOG employees is unclear. The only four individuals on the AOG payroll were you, your then wife Sarah Leddin, her brother John Leddin and the family nanny Melissa Dick. However, AOG's customers received emails from AOG email accounts signed off with other names, and many documents were signed off with names including "*Michael Klein*" (Sales Manager), "*Johnny Rico*" (Sales Executive), "*Michael Smith*" (Quality Manager), "*Martina Spencer*" (Accounts Manager) and "*David Stevens*" (Quality Director). Since there is no record of individuals with these names ever having been paid by AOG, it seems to be the case that they were not real people but were made up in order to give the appearance of AOG being a more substantial organisation than it really was.
16. This was not the only area of subterfuge, however, since, as you accept and as reflected in the offence for which you are being sentenced, you forged ARCs and associated

Memos of Shipment, giving a false impression of the origin and condition of the parts you sold or offered for sale.

17. In the absence of genuine documentation, it is not possible to verify the origin of parts sold by AOG. However, parts obtained by AOG and sold with false documentation must either have had no ARCs associated with them when sourced by AOG or have had ARCs that you felt unable to use. Parts without ARCs issued by OEMs are more difficult to sell and of less value.
18. Some of the ARCs that you falsified were genuine ARCs sourced from an employee of the Portuguese Airline TAP, Goncalo Nuno Trinchante ('Trinchante'), a 'preparation, planning, and procurement technician' working in logistics at TAP Maintenance and Engineering.
19. Between January 2019 and March 2020, you received a significant number of emails from Trinchante's personal email address to your own, with the subject 'certs'. Attached to the emails were PDF copies of ARCs, as well as Memos of Shipment and other documentation.
20. During this period, Trinchante sent copies of around 140 apparently genuine ARCs to you. You altered some of the details and sent them to AOG's customers with parts of unverified origin.
21. In April 2020, you began creating your own certificates with assistance from a Spanish graphic designer. The graphic designer emailed you PDF versions of a Safran ARC and CFMI/Safran Memos of Shipment, along with two different 'font' files for you to install to open the 'editable' PDFs.
22. You were also assisted by Joao Almeida ('Almeida') between December 2020 and March 2022. In Skype messages sent between you and Almeida, you discussed forging documents.
23. Between January 2019 and July 2023, AOG issued 276 invoices totalling approximately £7.72 million to 67 customers in respect of 65,014 individual parts.
24. 197 false ARCs were found on your devices. A single ARC was sometimes used for multiple sales (when the same type of part was sold more than once). In addition, 'trace

documents' purporting to show the sale of new OEM parts to AOG were forged. These included 93 Memos of Shipment (purporting to show AOG's purchase of parts directly from Safran) and at least 41 Part or Material Certification forms.

25. Of the 276 invoices issued to AOG's customers during the indictment period, 211 related to parts accompanied by false ARCs and, on many occasions, false trace documentation. AOG sold 60,234 individual parts accompanied by false ARCs for approximately £6.9 million to 50 customers. 90% of AOG's revenue during the indictment period relied on forged documents.
26. One of AOG's customers was the Maintenance and Engineering division of TAP Air Portugal ('TAP'), which first purchased parts from AOG in April 2022. These parts were installed at the TAP Engine Shop in aircraft used by TAP and other airlines.
27. Between April 2022 and June 2023, AOG issued 51 invoices to TAP for parts purchased totalling approximately £1.21 million. Of those, 49 invoices involved the sale of parts accompanied by forged Safran/GE ARCs: 34,372 parts, including seals, dampers, bushings, bolts, nuts and washers, totalling approximately £1.2 million. In addition, one invoice, dated 27 March 2023, involved the sale of 14 overhauled parts accompanied by false ARCs purportedly issued by Pratt & Whitney. The parts supplied by AOG were installed into 52 aircraft engines, including those of TAP and of other client airlines, including Easy Jet.
28. Between 27 February and 21 June 2023, TAP and CFMI were in discussions about the correct configuration of 'LPT Stg. 2 Dampers' supplied by the OEM. Around 21 June 2023, TAP informed CFMI that it had also received these parts in new condition, with a Safran ARC, from AOG. Details of the ARC were sent to CFMI/Safran, which informed TAP that the purported signatory on the certificate was not an employee and advised them not to use any part with an ARC signed by this individual.
29. On 27 June 2023, TAP contacted you by email and arranged a telephone call. After the call, TAP emailed you the documentation that AOG had sent to them, with the description 'LPT Stg 2. Dampers'. You replied, apologising for what you described as the "*confusion*" and copying in quality@aogtechnics.com and inventory@aogtechnics.com.

30. The next day, 28 June 2023, “*David Stevens*”, describing himself as “*Quality Director of AOG*”, replied to TAP stating that he and his “*team*” would be conducting an internal investigation and that it was “*imperative*” that TAP return the parts so that they could be “*thoroughly inspect[ed]*” and the “*issue related to the paperwork*” could be “*trace[d]*”.
31. On 3 July 2023, TAP replied to AOG, stating that the parts were quarantined and would remain in their possession in accordance with the procedures for a SUP investigation. “*David Stevens*” responded that AOG had initiated an internal investigation in collaboration with a third-party logistics company.
32. On 5 July 2023, CFMI/Safran informed TAP that the ARC and Memo of Shipment supplied by AOG had been forged and advised TAP to remove all affected dampers and to provide these parts to Safran for investigation. TAP shared with Safran a list of parts obtained from AOG, along with their associated certificates.
33. On 12 July 2023, Safran confirmed that these certificates had also been forged.
34. The next day, 13 July 2023, TAP informed the CAA that ARCs supplied with engine parts from AOG had been confirmed by the manufacturer, CFMI /Safran, as fraudulent.
35. At a meeting on 19 July 2023, the CAA was informed that TAP had, at that time, identified parts supplied by AOG (including engine bolts, seals and compressor vanes) that affected 52 aircraft engines maintained by TAP and 2 UK-registered aircraft. These aircraft were grounded, and the parts were removed and replaced.
36. On 20 July 2023, Claire Knight, an airworthiness surveyor working for the CAA, contacted AOG and requested an urgent in-person meeting to discuss a report that AOG had supplied parts with “*airworthiness release certificates which the parts manufacturer cannot authenticate*”.
37. The following day, an email was received from you stating that you were on holiday, that AOG would instruct legal representatives to deal with the matter and that you wished to see the report submitted to the CAA. The CAA responded on 24 July 2023 and attached a copy of the email exchange AOG had with TAP at the end of

June/beginning of July. The CAA again requested an urgent in-person meeting to discuss the provenance of the parts in question.

38. On 25 July 2023, you replied to the CAA, stating that you remained out of the country and that you were urgently instructing legal representatives.
39. On 27 July 2023, the CAA sent you by email a list of suspect parts supplied to TAP and requested supplier details for those parts. In addition, they asked for assurance that all other parts in AOG's stock had been investigated and that "*provenance back to the OEM*" could be demonstrated.
40. You replied that it could, and that you would collate the requested information.
41. On 28 July 2023, GE/CFMI wrote to AOG requesting an acknowledgement that AOG would cease all sales of CFMI parts until all issues had been resolved.
42. On 4 August 2023, the EASA and the CAA published a SUP Notice and a Safety Notice. The EASA notice stated:

"Aircraft owners, operators, maintenance organisations, and distributors are requested to inspect their records to determine whether aircraft or engine parts have been obtained from AOG Technics, either directly or indirectly. For each part obtained, please contact the approved organisation identified on the ARC (e.g. FAA 8130-3 or EASA Form 1) to verify the origin of the certificate.

If the approved organisation attests that the ARC did not originate from their organisation, then any affected parts should be quarantined to prevent installation until a determination can be made regarding their eligibility for installation. If a part with a falsified ARC is already installed, then it is recommended that the part be replaced with an approved part."

43. Between 18 August 2023 and 11 September 2023, AOG's lawyers provided the CAA with information regarding the suppliers of the questioned parts, the certificates held by AOG in relation to those parts, and the customers to whom they had been sold.

44. On 18 September 2023, the CAA replied to AOG's lawyers, noting that further SUPs supplied by AOG had been identified and provided a second list of parts, and requested similar information in relation to this expanded list.
45. On 20 September 2023, the High Court granted CFMI, GE, Safran and other interested parties an interim order compelling AOG to provide them with a list of all sales of CFM56 and CFM6 engine parts together with details of the buyers, the ARCs provided, and the names and addresses of the true sellers or other source of the parts and all invoices, ARCs and Memos of Shipment in respect of sales and purchases by AOG, by 4 October 2023.
46. As for the SFO's investigation, this commenced on 31 October 2023.
47. On 6 December 2023, a search was conducted at your home address in Surrey, and you were arrested and interviewed under caution. You answered "*no comment*" to all questions, but provided a prepared statement in which you stated that:

"... AOG Technics Ltd sometimes (but not always) sold aircraft parts as parts manufactured by Original Equipment Manufacturers when that was not the case. I confirm that I was responsible for the falsified certificates".
48. On 20 December 2023, a search was conducted at a warehouse facility in Hayes, where goods in transit were searched with your consent.
49. Your iPhone, seized at your home address on 6 December 2023, revealed that your web history included searches for: "*when you edit a pdf cam [can] you hide that it has been changed*"; "*aviation company dissolved after finding that was selling dodgy parts*"; and "*aviation company faking aviation parts certs*".
50. You were re-interviewed by the SFO on 1 May 2025, answering "*no comment*" to all questions asked of you.
51. I will come very shortly to deal with the Sentencing Council's Guidelines on Fraud. First, however, since it is relevant to the application of those Guidelines, I should say something about the losses sustained as a result of your offending.

52. These losses have been put at £39.3 million, based on information obtained by the SFO from some (but not all) of the airlines and other aviation companies, accounting for some £4.38 million of AOG's overall sales and 47,407 individual parts sold by AOG via 158 invoices. It follows that there are likely to have been further losses than those identified by the SFO. In addition, loss of future business to companies supplied with parts accompanied by false documents has not been included in the £39.3 million figure.
53. The bulk of the losses are attributable to American Airlines ('AA'), the largest airline in the world. Although AA did not purchase parts directly from AOG, rather from suppliers that obtained parts from AOG, AA nonetheless relied on the falsified records which you/AOG had provided to those suppliers.
54. After the issue came to AA's attention, AA conducted an inspection and investigation that identified potentially affected engines, taking immediate steps to ground aircraft that may have been affected until the parts could be replaced. AA determined that 28 engines were affected by unapproved parts supplied by AOG.
55. AA's costs are said to amount to some US\$29.2 million, consisting of US\$1 million spent taking impacted engines 'off wing', US\$0.1 million spent shipping those engines for servicing, US\$15.9 million spent leasing 23 replacement engines, US\$11.8 million incurred in labour and material costs to repair engines or parts, and US\$0.4 million in lost profits due to aircraft being out of service as a result of this process.
56. Other losses include losses suffered by TAP in replacing all suspect parts in the affected engines which caused severe disruption to TAP's operations during the peak summer season of 2023. As to this, some parts were replaced 'on-wing', whereas others required engines to be returned to the TAP Engine Shop and, in some cases, TAP customers replaced the parts themselves and invoiced TAP for the costs. These costs amount to EUR2,560,083.42 for replacement parts, associated logistics and materials; EUR229,510.59 for labour and other services to replace suspect parts in the engine shop; EUR203,323 for replacing parts 'on-wing'; EUR587,601 for substituting TAP aircraft during servicing; and EUR3,000,000 as a result of turning away profitable work while these rectification efforts were underway. In total, TAP's costs come to EUR6,580,518.01.

57. Others to have suffered losses include GE (US\$3.8 million); Safran (EUR0.67 million); Ethiopian Airlines (US\$5.73 million); Aero Norway (US\$2.45 million); GT Engine Services (£0.298 million); Aero Engine Solutions (US\$0.28 million); Sentinel (US\$0.075 million); Kellstrom (US\$0.003 million); Fusion (US\$0.001 million); and Catavia (US\$0.001 million).
58. Against this background and before addressing the approach to sentence that I propose to take in your case, I should refer to the fact that you have submitted a Basis of Plea signed on 12 January 2026, in which you say, in summary:
- (1) that you understand why obtaining proper certificates is important and regret not having done so;
 - (2) that you believed all parts sold by you were, in fact, airworthy;
 - (3) that you are unaware that any safety issues have been identified with any parts which you supplied;
 - (4) that you understood that any part which you supplied would be subject to additional checks and due diligence; and
 - (5) that what began as a shortcut to help a new business become established became something which you could not stop.
59. I bear these points in mind, in arriving at the appropriate sentence in your case. Nonetheless, it cannot be known whether the parts that AOG supplied complied with the requirements for receiving an ARC and could, therefore, have been properly certified. Nor can it be known whether the parts were brand new and, therefore, were safe and met necessary standards. Nor can it be known whether, if there were safety or quality issues with a part, that these would be picked up by the various inspections. These are all aspects of the Basis of Plea. However, to repeat, in the absence of genuine documentation issued by approved inspectors who have verified the parts, it is not possible to confirm whether the parts complied with all the requirements for receiving an ARC. In any event, the purchasers of the parts supplied by AOG were entitled to proceed on the basis that the parts had already been verified by an approved inspector and that the ARCs supplied with them were not forgeries.
60. That said, I agree with Mr Baloch, on behalf of the prosecution, when he observes that the disputed assertions in the Basis of Plea are not material to the sentence which you

will receive since, as will appear, they have no impact on the assessment of your culpability, which Ms Howard KC, on your behalf, accepts is appropriately categorised as High, or on the assessment of the harm brought about by your offending since that assessment is made by reference to the scale of the losses which have been sustained.

61. I turn, then, to the Sentencing Council's Guidelines on Fraud.
62. Both Mr Baloch and Ms Howard accept that it is appropriate to have regard to these Guidelines in a case such as yours given the absence of an offence-specific guideline. That this is, indeed, appropriate is borne out by the approach adopted in earlier cases such as *R v Rattu* [2020] EWCA Crim 757 and *R v Callaghan* [2023] EWCA Crim 98.
63. I start by determining the offence category. As just mentioned, there is no issue about this since it is accepted on your behalf that yours is a Category A (High Culpability) case. That must be the case because there are several factors listed under High Culpability in the Guidelines.
64. The first is the fact that you played a "*leading role where the offending is part of a group activity*", in that, whilst others such as Trinchante and Almeida, were involved in the offending, it was you who had the leading role. You established AOG; you served as its sole director; you recruited others; and you were responsible for the falsification of documents provided to AOG's customers.
65. Secondly, this a case where there was "*Sophisticated nature of the offence/significant planning*". You identified and exploited the trust that purchasers of aircraft parts placed in the certificates and other documents that those purchasers received. You created false ARCs issued in accordance with EU, US, UK, Singaporean and Chinese regulations, which were almost indistinguishable from genuine certificates. You also created 'trace documents' that supported the false ARCs.
66. Thirdly, the offending entailed "*Fraudulent activity conducted over a sustained period*" since your fraudulent activity occurred over 4½ years.
67. Lastly, there was a "*Large number of victims*", with 50 direct customers of AOG sold parts accompanied by forged documentation, and also others, such as AA, who purchased parts from AOG's direct customers.

68. There is no issue either as to your offence being a Harm A Category 1 case, in view of the “*actual or intended loss*” involved in circumstances where this categorisation refers to “£500,000 or more”. This is the position, as Ms Howard acknowledges, whatever approach the Court takes to quantifying the loss in this case since, on any view, the losses were clearly considerable and comfortably exceed £500,000.
69. That is the case, even allowing for Ms Howard’s observation that it is important to be alert to the possibility that some of the losses might entail double counting: for example, in the calculation of AA’s losses there are figures for grounding aircraft, leasing replacement aircraft and for loss of profits when aircraft were out of service, which might entail some overlap. It is also the case, even allowing for Ms Howard’s further point that, because the case concerns an industry where costs, profits and turnovers are so high, there is a danger that any calculation of loss ends up being disproportionate to the offence and offending itself.
70. There is also Harm B to consider since the Guidelines make it clear that, having considered Harm A, the Court “*should then take into account the level of harm caused to the victim(s) or others to determine whether it warrants the sentence being moved up to the corresponding point in the next category or further up the range of the initial category*”.
71. Under ‘High impact’, justifying moving up a category or moving up within the category range, there is reference to “*Serious detrimental effect on the victim whether financial or otherwise, for example substantial damage to credit rating*”; and under ‘Medium impact’, justifying moving upwards within the category range, there is reference to “*Considerable detrimental effect on the victim whether financial or otherwise*”.
72. In this respect, Mr Baloch highlights how some of the victims in this case suffered reputational damage (e.g. TAP, Fusion and GE) and the loss of established customers (e.g. Aero Engine Solutions and Sentinel), in addition to the significant financial and administrative burden in locating and removing parts within the supply chain that had been accompanied by false documents.
73. Ms Howard suggests that there should not be any adjustment in respect of Harm B, given the scale of the losses however they are calculated.

74. In your case, whether it comes within ‘High impact’ or ‘Medium impact’ is not critical since, either way, all that is possible is to move up within the Harm A Category 1 range; there is no scope to move up a category. In truth, however, the fact that, on any view, the losses are so much greater than £500,000 is what makes it appropriate in your case to be considering a notional sentence which is higher than the £1 million on which, as the Guidelines make clear, the 7-year starting point is based. This is specifically addressed in the Guidelines, under step 2, where this is stated: “*Where the value greatly exceeds the amount of the starting point in category 1, it may be appropriate to move outside the identified range*”.
75. A High Culpability/Category 1 Harm offence has a category range of between 5 and 8 years’ custody.
76. As for the aggravating factors identified in the Guidelines, I agree with Ms Howard when she submits that there are none present in your case. I reject the submission advanced by Mr Baloch that the offence should be regarded as having been “*committed across borders*” since, whilst AOG was trading in other countries, I do not consider that this means, without more, that the offence was committed across borders so as to aggravate the offending.
77. There are, however, factors reducing seriousness or reflecting personal mitigation, as reflected in the Guidelines, namely “*No previous convictions*”; “*Remorse*”; “*Good character ...*”; “*early admissions*”; and “*Activity originally legitimate*”.
78. In these respects, Ms Howard explains, and I accept, that, as reflected also in the pre-sentence report which I have read with care, you are remorseful and that you regret the impact that your offending has had on your/AOG’s customers, the aviation industry and your immediate family – as most clearly evidenced by your admissions in interview and your prompt guilty plea.
79. Ms Howard, furthermore, highlights the fact that you are a 38-year-old man with, prior to the offending, no previous convictions and with a good track record in business. Now, she explains, you are divorced from your wife and the mother of your 4-year-old twins, who live in Spain and whom you have not been able to see since April 2025 because of your bail conditions.

80. I have been told that you accept that a custodial sentence is inevitable and that you understand that this is entirely of your own making. I accept that, as Ms Howard puts it, this does not diminish the impact that your incarceration will have on the lives not only of your children but also of your parents, who live in the US and who both suffer from ill health.
81. These are all matters which I take into account in deciding what is the appropriate sentence in your case. I confirm, indeed, that I have considered all the matters of mitigation which have been brought to my attention.
82. I am prepared also to proceed on the basis that, as you essentially say in your Basis of Plea, AOG's activities were originally legitimate. This should, however, be tempered by the fact that you went to some lengths at some stage to give the impression to outsiders that AOG was a more substantial company than it really was.
83. Ms Howard further submits that you have, in the language of the Guidelines, a "*Mental disorder*". I have, in this respect, read what is stated in the psychiatric report prepared by Dr RJ Stammeijer dated 14 February 2026. I accept also that the pressure of running the business, knowing that what you were doing was wrong, and the stress of facing first civil and then criminal proceedings have had an impact on your mental health. This is the result of your offending, however, rather than, in any sense, its cause.
84. Having taken all relevant matters into account, including all the matters brought to my attention by way of mitigation, I consider that it is necessary to go near the top of the sentencing range set out in the Guidelines. Your offending involved a more or less complete undermining of a regulatory framework designed to safeguard the millions of people who fly every day of the year. That framework is there for good reason. What you did was reckless at best and utterly inexcusable.
85. In the circumstances, I take a notional sentence prior to credit for guilty plea of 7 years' imprisonment.
86. As to the appropriate level of such credit, I have had regard to the Sentencing Council's Guideline on Reduction in Sentence for Guilty Pleas.

87. Your first appearance took place at Westminster Magistrates' Court on 2 June 2025. No indication of plea was given at that stage. Arraignment was due then to happen at the PTPH which took place on 30 June 2025. However, this did not happen owing to the fact – which was no fault of yours - that Legal Aid had only just been granted. The SFO was subsequently informed that you would plead guilty, and that guilty plea was formally entered at the next hearing which took place on 1 December 2025.
88. Given that the admissions in interview were followed by a guilty plea at the first reasonable opportunity, I am satisfied, in the circumstances, that it is appropriate that you should have the full one third credit in respect of that plea. It follows that your sentence will be reduced accordingly.
89. Turning, then, briefly to compensation and confiscation matters (as well as costs), these will be dealt with separately in accordance with a timetable reflecting discussions with counsel during the course of this hearing.
90. This leaves a further ancillary matter, which is the prosecution's application for a director's disqualification order.
91. Under section 2 of the Company Directors Disqualification Act 1986, a disqualification order can be made against a person who is convicted of an indictable offence "... *in connection with the promotion, formation, management, liquidation or striking off of a company ...*" by "... *the court by or before which the person is convicted of the offence ...*".
92. The Court's power under section 2 is discretionary. In *R v Goodman* (1993) 14 Cr App R (S) 147, it was held at page 792h that the offence in question must "*have some relevant factual connection with the management of the company*" for a disqualification order to be available. Subsequently, in *R v Anthony Glen Edwards* [1998] 2 Cr App R (S) 213 it was held that: "*The rationale behind the power to disqualify is the protection of the public from the activities of persons who, whether for reasons of dishonesty, or of naivety or incompetence in conjunction with the dishonesty of others, may use or abuse their role and status as a director of a limited company to the detriment of the public*".

93. Under section 2(3)(b), the maximum period of disqualification is 15 years. In *Re Sevenoaks Stationers (Retail) Ltd* [1991] Ch 164, the Court of Appeal (Civil Division) considered the length of disqualifications under section 6 of the 1986 Act and, subsequently, in *Secretary of State for Business, Innovation and Skills v Rahman* [2017] EWHC 2468 (Ch) it was held that the so-called *Sevenoaks* principles should apply to orders under both section 2 and section 6: see [40]-[55]. Those principles, as set out in *Sevenoaks* at page 174E-G, are as follows:

“(i) the top bracket of disqualification for periods over 10 years should be reserved for particularly serious cases. ...

(ii) The minimum bracket of two to five years’ disqualification should be applied where, though disqualification is mandatory, the case is, relatively, not very serious.

(iii) The middle bracket of disqualification for from six to 10 years should apply for serious cases which do not merit the top bracket.”

94. These principles are echoed in the relevant Sentencing Council Guideline dealing with the making of disqualification orders. The Guideline goes on to state that, in assessing seriousness, relevant considerations may include whether the failures came about deliberately or with knowledge of their potential result and the harm they would cause or through lack of knowledge or competence, and whether the failures were ‘one off’ or part of a pattern.
95. Ms Howard acknowledges that the failures in your case were deliberate and not a ‘one off’. She submits, however, that you did not appreciate the extent of the harm that those failures would cause, whilst also drawing attention to the fact that this is your first offence and this would be your first disqualification.
96. I take into account all of these matters. I am somewhat doubtful when you say, as you do in the Basis of Plea, that you did not appreciate the extent of the harm involved in doing what you did. However, even if that is right, this is still a serious case, which merits a substantial period of disqualification.

Please stand.

97. The offence is so serious that only a custodial sentence can be justified.

98. The least possible sentence I can impose having regard to the seriousness of the offence is one of 4 years and 8 months' imprisonment.
99. You will serve up to one half of your 4 years and 8 months sentence in custody. You will serve the remainder on licence. You must keep to the terms of your licence and commit no further offence or you will be liable to be recalled and you may then serve the rest of your sentence in custody.
100. You must also pay the statutory surcharge.
101. In addition, the offence of which you have been convicted having been committed whilst you were dishonestly involved in the management of AOG Technics Ltd, I direct that you be disqualified from acting as a director of any company for a period of 8 years. This means that you must not, without the Court's permission, be a company director or act in the promotion, formation, management or liquidation of any company during this period.
102. Lastly, compensation and confiscation matters (as well as costs) will be dealt with separately in accordance with the timetable put forward by Mr Baloch and agreed by Ms Howard, which I have already approved.

Go with the officers.

103. I would like to thank all members of the counsel teams and their solicitor colleagues for the skilful way in which the cases have been presented.
104. Finally, these sentencing remarks will be made available on the Judiciary website.