Anti-Bribery, Corruption & Fraud Policy

Mogas Design Ltd | Policy No. MOG-POL-ABC-001 | Revision 0 | 18 October 2026

1. Policy statement

Mogas Design Ltd has zero tolerance for bribery, corruption, fraud, dishonest conduct and deliberate misrepresentation. The company will conduct business fairly, transparently and lawfully, preserving the independence of design decisions, technical approvals and appraisals. No commercial advantage, deadline or client request justifies improper conduct.

2. Scope and responsibilities

This policy applies to both directors and all independent engineers, subcontractors, agents and other persons acting for or representing Mogas, whether working remotely, attending gas sites or dealing with clients and suppliers. Directors are responsible for implementing proportionate controls, considering concerns independently and recording action. Contractors must comply with this policy and relevant client rules and promptly declare suspected breaches.

3. Prohibited behaviour

The following are prohibited: offering, promising, giving, requesting or receiving bribes; kickbacks, secret commissions or facilitation payments; personal rewards to influence procurement or technical judgments; falsifying invoices, timesheets, expenses, qualifications, test results, drawings, calculations, certificates or approval records; manipulating tenders or bids; diverting company funds; using confidential information for improper gain; and concealing conflicts of interest or fraudulent activity. These prohibitions apply even where such conduct is described as customary practice.

4. Gifts, hospitality and expenses

Only modest, reasonable, occasional and legitimate business hospitality may be considered where it cannot influence, or appear to influence, impartial decisions. Cash and cash-equivalent gifts are prohibited. All offered or received gifts or hospitality must be declared to a director and entered in the gifts/hospitality register; approval must be obtained before acceptance when practicable. No hospitality should be offered during a live tender, negotiation, dispute or sensitive approval decision where it could compromise independence. Client rules prevail where stricter. Bona fide business expenses require evidence and accurate coding.

5. Conflicts of interest and engineering independence

Directors and contractors must disclose personal, financial or family interests in clients, suppliers or competitors, including relationships affecting subcontractor selection, design checks and independent approval/appraisal. A director must document how any conflict is managed, such as recusal, an alternative independent reviewer or declining the assignment. No person may approve or appraise their own work where independence is required by client rules or applicable procedures.

6. Tendering, supplier selection and subcontractors

Quotations, tender submissions, competency statements and project experience must be accurate and supportable. Selection of freelancers and suppliers must follow documented competence, independence, capacity, quality and commercial criteria, not undisclosed inducements. Appropriate due diligence should be proportionate to risk, especially for overseas suppliers, intermediaries or unusual payment arrangements. Subcontractors must be informed of this policy and contractually required to uphold its principles where appropriate.

7. Financial and fraud-prevention controls

Keep accurate project records, invoices, receipts, purchase orders, timesheets and expense claims. Directors must verify supplier identity and independently confirm changes to bank details through a known channel. Check invoices against agreed work and purchase orders, apply proportionate review and segregation of duties where feasible for a two-director company, restrict payment authorisation, use multifactor authentication and retain evidence of approvals. Do not share credentials or circumvent company access controls. Suspected phishing, payment diversion or document fraud must be escalated without delay.

8. Reporting concerns and protection from retaliation

Report suspected bribery, fraud or corruption immediately to either director, preferably in writing with facts and available evidence. Where a director may be implicated, report to the other director; where both are implicated or no internal route is credible, seek confidential independent legal advice or report through appropriate external authorities (for example Action Fraud/police, the Serious Fraud Office or a regulator, as appropriate). Reports will be handled discreetly, fairly and without retaliation against anyone raising a genuine concern. The company will not promise absolute confidentiality or guarantee a particular statutory whistleblowing protection, which depends on the circumstances.

9. Investigation, response and recordkeeping

Directors shall promptly assess the allegation, preserve relevant evidence and digital records, consider conflicts, restrict access where necessary, and arrange proportionate independent investigation. Suspected criminal matters may require external legal advice and referral to authorities. Contracts may be suspended or terminated where justified; losses may be recovered and corrective actions tracked to closure. Keep a confidential incident log and retain records securely under applicable data-protection, contractual and legal requirements. Do not delete or alter potentially relevant records.

10. Awareness, monitoring and review

Provide this policy to relevant contractors during onboarding and require confirmation of awareness. Review gifts/hospitality, conflicts, unusual invoices and reported concerns periodically, with a formal policy review at least annually and after a serious incident or material legal or operating change.

Maintain an action log that records issues, owners and completion evidence. The directors will assess whether controls remain proportionate to Mogas's size, client exposure and operating activities.

11. Legal framework and applicability

Relevant legislation includes the Bribery Act 2010 (including the corporate offence of failure to prevent bribery), Fraud Act 2006, Companies Act 2006 and applicable accounting, tax and data-protection requirements. The Economic Crime and Corporate Transparency Act 2023 corporate offence of failure to prevent fraud applies to qualifying large organisations from 1 September 2025; it is not assumed to apply directly to Mogas at its present small-business scale, although its prevention principles inform this policy. Legal applicability should be reassessed if company structure or size changes.

Document control & director approval

Policy owner	Mogas Design Ltd — Directors
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Approving director	Mohammed Fasiuddin
Adoption status	Approved by the Director

Director signature:

Signed copy held on file – available on request.

Referenced guidance: Ministry of Justice, Bribery Act 2010 guidance; Home Office, Economic Crime and Corporate Transparency Act 2023 failure-to-prevent-fraud guidance (updated October 2025).