Carbon Management Policy and Procedure

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Mogas Design Limited • Company No. 15188968 • 5th Floor, 167–169 Great Portland Street, London W1W 5PF (correspondence address only)

PART A — CARBON MANAGEMENT POLICY

1. Policy commitment

Mogas Design Limited aims to identify, manage and progressively reduce greenhouse gas emissions arising from activities within its control and significant emissions it can influence, without compromising safety, engineering quality or client obligations. The company will use realistic and evidence-based measures, avoid unsupported carbon-neutral or net-zero claims and seek continuous improvement. This policy is a company commitment, not a claim of ISO 14001/14064 certification or externally verified carbon reporting.

2. Company scope

Mogas is a husband-and-wife consultancy owned 60%/40% by two directors. It has no salaried employees and engages independent contractors who generally work from their own premises. Its main working environment is a converted garden office at a director's residence; the London postal address is not a staffed office. Core activities include gas infrastructure mechanical and civil engineering, stress analysis, hazardous-area work, design review, approval and appraisal. Occasional authorised gas-site visits may be required.

3. Responsibilities

Directors are responsible for approving this policy, assigning a carbon-records owner, reviewing emissions and improvement opportunities annually, and allocating proportionate resources. Contractors are asked to support remote-first working, energy-conscious practices, travel planning and reasonable requests for activity data where relevant and contractually permitted. Mogas does not assume operational control of contractors' private homes.

4. Emissions sources and boundaries

Relevant potential sources include: Scope 1—fuel burned in company-owned or controlled combustion equipment and fuel used in company-controlled vehicles, if any; Scope 2—purchased electricity used by operations where reliably allocated; Scope 3—business travel in personal or hired vehicles, rail and other transport, purchased services, contractor-related emissions where material and estimable, purchased IT, waste, and cloud/IT services where reliable data exist. Include or exclude each source according to a documented operational boundary and explain material exclusions.

5. Carbon reduction approach

Prioritise remote meetings and electronic document handling; avoid unnecessary travel, combine site visits and consider public transport where suitable; operate garden-office heating, lighting and IT efficiently; buy durable energy-efficient equipment; retain digital rather than paper workflows where appropriate; and encourage contractors to apply proportionate good practice. Safety, site authorisation, engineering integrity, confidentiality and contractual constraints always take precedence.

6. Commitments and review

Set a documented first-year baseline using actual activity data and transparent estimates where necessary. Review performance and actions at least annually, revise targets only with supporting evidence, and communicate meaningful requirements to contractors. Material changes in activities, locations, contract requirements or methodology trigger an interim review.

PART B — CARBON MANAGEMENT PROCEDURE

7. Step 1 — Define annual reporting period and boundaries

Use a consistent 12-month reporting period (normally the company financial year ending 31 October unless directors elect another period). Record the period, entity, operational boundary, exclusions, methodology/version and person preparing the return. Identify what equipment and energy is under Mogas's control. Do not claim all domestic electricity belongs to Mogas.

8. Step 2 — Collect activity information

Collect actual kWh from dedicated garden-office meters if available; otherwise calculate a reasonable office-use allocation using equipment wattage × hours and a documented heating estimate. Record work-related vehicle mileage by fuel/powertrain, train journeys or tickets, flights if any, and material purchases or disposal where data permit. Obtain subcontractor activity data only when proportionate and appropriate. Preserve invoices, meter records, mileage logs, estimates and calculation worksheets in the controlled cloud drive.

9. Step 3 — Calculate greenhouse-gas emissions

Apply relevant, dated UK Government greenhouse-gas conversion factors for the relevant reporting year and source category. Calculate emissions as activity quantity × emission factor, with correct units; present kg CO_2e and tonnes CO_2e, noting whether factors include well-to-tank or transmission/distribution effects to prevent double-counting. Record factor source, year, calculation date and assumptions. For incomplete data report an estimate and confidence level, not a fabricated measured result.

10. Step 4 — Validate and classify

Review quantities for plausibility against bills, timesheets, invoices and travel records; identify missing data and changes from previous years. Summarise by Scope 1, Scope 2, Scope 3 and source. For home-office electricity, distinguish verified dedicated-office consumption from estimates. When contractor emissions cannot be robustly quantified, state the limitation and consider whether an estimation method would be material.

11. Step 5 — Set objectives and implement actions

Keep a carbon improvement register: action, source, estimated impact (if defensible), owner, due date, progress and evidence. Examples: reduce avoidable car journeys by combining site visits; replace inefficient office equipment at normal replacement; assess office heating efficiency; select remote meetings where feasible. Review cost, feasibility, safety and delivery implications before implementing.

12. Step 6 — Monitor, report, correct

Directors review the carbon summary, improvement register and significant assumptions at least annually. Record conclusions, approve any published statements, and update estimates when corrected data arrive. Where a major methodology or operational-boundary change occurs, explain changes in comparative figures. Retain supporting documents in the company cloud drive with appropriate access controls and backups.

13. Claims, suppliers and client questionnaires

Only state measured or calculated emissions with a clear reporting period, scope, factors and boundaries. No claim of carbon neutrality, net-zero achievement, verified reductions, renewable-electricity procurement or independently audited inventory should be made unless supported by evidence. Supply clients with policy and actual data when requested; clearly label baseline figures as unavailable until compiled.

14. Associated documents

Environmental Policy; Energy Management Policy; Business Continuity Plan; Risk Management Policy; contractor onboarding and travel records; annual carbon register and improvement log.

Annual carbon record — minimum fields

Source / classification	Activity and evidence	Calculation / status
Office electricity / Scope 2	Meter kWh or documented garden-office allocation	kWh × reporting-year factor; estimate if allocated
Fuel combustion / Scope 1	Fuel amount (if applicable)	Quantity × appropriate factor; N/A

		if none
Work travel / Scope 3	Mileage / fuel type / rail distance / receipts	Factor and assumptions retained
Contractor & purchased services / Scope 3	Activity or spend data where material and available	Disclose exclusions or methodology
Reduction actions	Action log and supporting records	Owner, date, outcome, evidence

Document control and director approval

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Director signature:

Signed copy held on file – available on request.