Reference: 2026-048

Thank you for your email in which you requested the following information under the Freedom of Information Act 2000 (FOIA):

Q1. Please confirm whether the SFO holds a copy of the document known as the "comfort letter" described in the Bryan J Abuse of Process Ruling (14 April 2022) as "a document signed by a permanent secretary and someone in authority in Saudi Arabia which confirmed that the payments to Simec were necessary... kept in a safe at St George's Court." Please state:

(a) whether the SFO ever requested this document from the Ministry of Defence, if not, why not

(b) the date of any such request;

(c) whether the document was received, if not, the reason given by the Ministry of Defence for non-provision.

Q2. Please confirm whether the SFO holds a copy of the Goodall audit report dated 17 December 2010, conducted by EADS into GPT Special Project Management Ltd's business controls. Please state:

(a) whether the SFO ever requested this report from EADS or the Ministry of Defence, if not, why not;

(b) the date of any such request;

(c) whether the report was received, if not received, the reason given for non-provision.

Q3. Please confirm whether the SFO holds a copy of the MOD Letter D/SANGCOM/PRO/20000/7 dated 2 March 2011, referenced in the document attached (GXS1168). Please state:

(a) whether the SFO ever requested this letter from the Ministry of Defence, if not, why not;

(b) the date of any such request;

(c) whether the letter was received, if not, the reason given for non-provision.

Q4. Please confirm whether the SFO holds a copy of the Harris-ABTSS International Representative Agreement dated 28 June 2013, listed in document attached (MSG01B007027). Please state:

(a) whether the SFO ever requested this agreement from Harris Corporation or the Ministry of Defence, if not, why not;

(b) the date of any such request;

(c) whether the agreement was received, if not, the reason given for non-provision.

Q5. Please provide a copy of the SFO's policy (in force from 2010 to the present) on the handling of evidence provided by whistleblowers, including the circumstances in which the SFO would refer a whistleblower to another agency (such as the police or a government department) rather than taking direct action.

Q6. Please confirm:

(a) whether the SFO has ever opened a formal complaint file concerning the treatment of Michael Paterson;
(b) the date any such complaint file was opened; and
(c) the current status of any such complaint file.

Q7. Please confirm:

(a) whether the SFO has ever opened a formal complaint file concerning the treatment of Ian Foxley;
(b) the date any such complaint file was opened; and
(c) the current status of any such complaint file.

Q8. Please provide the date on which the SFO first became aware the Ministry of Defence hadn't disclosed all relevant material relating to SANGCOM prior to the first trial.

Q9. Please confirm whether the SFO conducted an internal review of its disclosure processes following the collapse of the first trial in July 2022. If so, please provide the date of that review and state whether any recommendations were made, and what they were.

Q10. Please provide the number of occasions between 2011 and 2022 on which the SFO requested additional disclosure from the Ministry of Defence in relation to the GPT investigation.

Q11. Please provide the number of occasions between 2011 and 2022 on which the Ministry of Defence provided additional disclosure to the SFO without having been requested to do so.

Q12. Please confirm for each of the following individuals whether they were interviewed by the SFO (or by SFO investigators) in connection with the GPT investigation:

(a) Alan Malpas;
(b) Ashley Gordon;
(c) Paul Hancock;
(d) Alan Richardson;
(e) Brigadier Tim Watts;
(f) Brigadier Graeme Morrison;
(g) Brigadier David Hargreaves;
(h) Simon Kershaw;
(i) Edwin Samuel;
(j) Tom Phillips;
(k) John Jenkins.

For each individual confirmed as interviewed, please provide the date of the interview(s), and if not interviewed, please state why.

Q13. Please confirm whether the SFO ever requested an interview with:

(a) Prince Miteb bin Abdullah;
(b) Major General Mohammed Khalid Al Nahedh;
(c) Salah Fustok;
(d) Majid Fustok.

For each individual, please state:
(a) whether a request was made;
(b) the date of any such request; and
(c) whether the request was accepted or declined.

Q14. Please provide the number of SFO investigators and support staff assigned to the GPT investigation in each calendar year from 2011 to 2024.

Q15. Please confirm whether the SFO received any legal advice (whether from internal counsel, external counsel, or the Attorney General's Office) concerning whether government approval of payments to a subcontractor could constitute a defence to a charge under the Bribery Act 2010. If yes, please provide the date of such advice. If the SFO is able to provide a redacted copy of such advice (with identifying information removed but legal reasoning preserved), please do so. If the SFO refuses to provide the advice under section 42 of FOIA, please confirm that this exemption is being invoked and provide a public interest test.

Q16. Please confirm whether the SFO sought advice from the Attorney General's Office on whether to appeal the acquittal of Jeffrey Cook and John Mason. Please provide the date of any such request and the date of any response.

Q17. Please provide a copy of the SFO's internal guidance (in force from 2011 to the present) on the application of the Bribery Act 2010 to contracts approved by a government department.

Q18. Please confirm whether the SFO has ever sought to freeze or recover assets from:
(a) Simec International WLL;
(b) Duranton International WLL;
(c) Weston Finance Inc.;
(d) Arab Builders for Telecommunications and Security Services (ABTSS);
(e) Salah Fustok;
(f) Majid Fustok.

For each, please state the outcome of any such action.

Q19. Please provide the total value of assets (in GBP) recovered by the SFO in connection with the GPT investigation, broken down by financial year.

Q20. Please confirm whether the SFO was informed by the Ministry of Defence of any threat to prosecute any person under the Official Secrets Act 1989 in connection with the GPT investigation. Please provide the date of any such notification.

Q21. Please provide a copy of any policy or guidance document (in force from 2011 to the present) governing the SFO's response to claims of public interest immunity by government departments in criminal investigations.

Q22. Please confirm whether the SFO considers its investigation into the GPT bribery mechanism to be closed. If closed, please provide the date of closure.

Q23. Please confirm whether the SFO has any ongoing investigations into any individual or entity in connection with the GPT bribery mechanism. If yes, please state the number of such ongoing investigations, not the names of the subjects.

Q24. Please provide the total cost to the SFO of the GPT investigation (including the two trials and the abuse of process hearing) broken down by financial year.

Q25. Please confirm whether the SFO ever requested access to the sealed envelope held in safety deposit box 138 at Credit Agricole Bank, Geneva, described in the witness statement of John Mason and referred to in the Bryan J Abuse of Process Ruling. Please state:

- **(a) whether such a request was made;**
- **(b) the date of any such request; and**
- **(c) whether access was granted.**

Response

We have responded to your requests with the level of detail held. Where further detail is not provided, it is not held.

Question 1

The SFO requested the document during the course of the prosecution. The Ministry of Defence was unable to locate it.

Question 2

The SFO holds a copy of the document - this was exhibited during the trial (GXS0058).

Question 3

The SFO holds a copy of the document. It was not used at trial. It is outside the scope of the Judge's order permitting access and cannot be reviewed.

Question 4

This information is not held by the SFO.

Question 5

The specific information you have requested is not held by the SFO.

The SFO holds general internal operational policies on managing intelligence operations which relate to whistleblowers. These policies are not shared externally and they are exempt under section 31 of the FOIA.

Section 31(1)(a)-(c) provides that:

Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice—
(a) the prevention or detection of crime,
(b) the apprehension or prosecution of offenders,
(c) the administration of justice.

How the exemption is engaged
Section 31 permits the exemption of information from release when the "disclosure of which would, or would be likely to, prejudice certain specified law enforcement matters". This exemption is engaged because of the prejudice or likely prejudice caused by disclosing this information. It is necessary to demonstrate a causal link between the disclosure and the harm caused.

Information on intelligence operations, if in the public domain, may reveal the SFO's investigation strategies, priorities and methods. The effectiveness of such operations, and the safety of those who contribute to them, can be critically compromised if the methods underpinning them become known beyond a strictly controlled audience. Therefore, such disclosure is likely to harm the SFO's ability to enforce the law.

It would be possible for individuals, including suspects and defendants in our cases which comprise individuals and companies operating at the highest and most complex levels of economic and financial criminality – to re-create a complete picture of how we conduct our operational work (the 'mosaic effect'). Any chilling effect on the willingness of individuals to come forward with information about serious fraud, bribery, or corruption would hinder the SFO's ability to conduct investigations.

The public interest test
Sections 31(1)(a), (b), and (c) are qualified exemptions and require consideration of whether, in all the circumstances of the case, the public interest in exempting this data outweighs the public interest in disclosing it.

It is recognised that there is a general public interest in transparency and accountability of the SFO as a public body. We publish our Annual Reports and Accounts (which is also laid before parliament), as well as additional costs and people information via our Publication Scheme. You can find it at: SFO publication scheme - GOV.UK . In addition, we publish information about our casework at: Find an SFO case - GOV.UK.

However, it is also recognised that it is in the public interest to safeguard the investigatory process. Investigating bodies should be afforded the space to determine the course of an investigation which it is essential to safeguard given the highly sensitive nature of the information held as a law enforcement agency. Releasing sensitive policies about intelligence operations risk compromising the SFO's ability to provide and maintain data security for the cases at any stage, exposing the SFO's operational methods to those with an interest in exploiting them, and jeopardising the safety and confidentiality of whistleblowers and other intelligence sources. The potential harm to the integrity of proceedings and to the individuals involved would be wholly disproportionate to any transparency benefit that disclosure might deliver.

Having considered the opposing arguments, we have concluded that the public interest factors in favour of maintaining the exemption outweigh those in favour of disclosure.

Question 6, 7, 18, 20, 23
The SFO neither confirms nor denies whether it holds information falling within the description specified in your question. The duty in Section 1(1)(a) of the FOIA does not apply, by virtue of sections 30(3) of that Act. Nothing in my reply should be taken as an indication that the information you requested is or is not held by the SFO.

Section 30(3) provides that:
The duty to confirm or deny does not arise in relation to information which is (or if it were held by the public authority would be) exempt information by virtue of subsection (1) or (2).

Section 30(1) provides that:
(1) Information held by a public authority is exempt information if it has at any time been held by the authority for the purposes of—
(a) any investigation which the public authority has a duty to conduct with a view to it being ascertained—
(i) whether a person should be charged with an offence, or
(ii) whether a person charged with an offence is guilty of it,
(b) any investigation which is conducted by the authority and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct,
or (c) any criminal proceedings which the authority has power to conduct.

How the exemption is engaged
Section 30(1) exempts any information held by a public authority if it has at any time been held by the authority for the purposes of (b) any investigation which is conducted by the authority, and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct.

Section 30(3) allows the respondent to "neither confirm nor deny" whether any information is held in relation to the question where the requested information, if held, is described by section 30(1).

Public interest test
Sections 30(3) is a qualified exemption and requires consideration of whether, in all the circumstances of the case, the public interest in maintaining the exclusion of the duty to confirm or deny outweighs the public interest in disclosing whether the public authority holds the information. We can confirm that the public interest test was carried out individually across these separate requests; our findings have been collated here for ease of comprehension and to avoid duplication.

It is recognised that there is a general public interest in publicising the work of the SFO, so that the public knows that serious fraud, bribery and corruption are being investigated and prosecuted effectively and so that the public can be reassured about the general conduct of our organisation and how public money is spent. The SFO takes steps to meet this interest by publishing casework information on its website where appropriate.

However, it is also recognised that it is in the public interest to safeguard the investigative process and that investigating bodies should be afforded the space to determine the course of any investigation. On some occasions, releasing information about what is held or not held by law enforcement bodies would be detrimental to that process. To confirm or deny whether the information you have requested is held (if held) would, for reasons outlined earlier, be likely to prejudice the SFO's conduct of any criminal investigation/ability to tackle and prevent serious crime. This would not be in the public interest as the right of access to information should not undermine the investigation and prosecution of criminal matters.

Having considered the opposing arguments, we have concluded that the public interest in maintaining the exclusion of the duty to confirm or deny whether the information is held outweighs the public interest in disclosure.

Question 8
The requested information is not held.

Question 9
The SFO did not conduct an internal review as the SFO's assessment was that it was deemed not necessary.

Question 10, 11, 12 & 13
The Serious Fraud Office (SFO) neither confirms nor denies whether it holds information falling within the description specified in your request. The duty in Section 1(1)(a) of the FOIA does not apply, by virtue of sections 30(3) and 31(3) of that Act. Nothing in this reply should be taken as an indication that the information you requested is or is not held by the SFO.

Section 30 (3) provides that:
The duty to confirm or deny does not arise in relation to information which is (or if it were held by the public authority would be) exempt information by virtue of subsection (1) or (2).

Section 30 (1) provides that:
(1) Information held by a public authority is exempt information if it has at any time been held by the authority for the purposes of—
(a) any investigation which the public authority has a duty to conduct with a view to it being ascertained—
(i) whether a person should be charged with an offence, or
(ii) whether a person charged with an offence is guilty of it,
(b) any investigation which is conducted by the authority and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct, or
(c) any criminal proceedings which the authority has power to conduct.

Section 31(3) provides that:
The duty to confirm or deny does not arise if, or to the extent that compliance with section 1(1)(a) would or would be likely to, prejudice any of the matters mentioned in subsection (1).

Section 31(1)(a)-(c) provides that:
Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice—
(a) the prevention or detection of crime,
(b) the apprehension or prosecution of offenders,
(c) the administration of justice.

<u>How the exemptions are engaged</u>
Sections 30(3) and 31(3) allow the respondent to "neither confirm nor deny" whether any information is held in relation to the question where the requested information, if held, is described by section 30(1) or 31(1), respectively.

Section 30(1) exempts any information held by a public authority if it has at any time been held by the authority for the purposes of (b) any investigation which is conducted by the authority, and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct. Section 31(1) permits the exemption of information from release when the "disclosure of which would, or would be likely to, prejudice certain specified law enforcement matters". This exemption is engaged because of the prejudice or likely prejudice caused by disclosing this information.

Information in relation to data sharing between government departments, if in the public domain, may reveal the SFO's investigation strategies, priorities or methods. Such disclosure is likely to interfere with the SFO's ability to conduct proceedings fairly, and, consequently, harm the SFO's ability to enforce the law. Disclosure of the requested information in this case could create a precedent for future FOIA requests: releasing information on investigative methods or decision-making may lead to a situation where the SFO could be required to disclose such material in other cases. In addition, collating such information with other publicly available information could lead to forming a bigger picture about the SFO's strategies and investigative focus, creating the mosaic effect. This is likely to hinder the SFO's ability to conduct the investigation fairly and objectively.

It is important to the effective administration of justice that government departments and regulatory partners can facilitate full and candid exchanges of information. Such information sharing comes with an expectation of confidentiality and therefore any disclosure of information, such as numbers of occasions that the sharing takes place, is likely to undermine the SFO's ability to work with its criminal justice and regulatory partners.

<u>The public interest test</u>
Sections 30(3) and 31(3) are qualified exemptions and require consideration of whether, in all the circumstances of the case, the public interest in maintaining the exclusion of the duty to confirm or deny outweighs the public interest in disclosing whether the public authority holds the information. We can confirm that the public interest test was carried out individually across these separate requests; our findings have been collated here for ease of comprehension and to avoid duplication.

It is recognised that there is a general public interest in publicising the work of the SFO, so that the public knows that serious fraud, bribery and corruption are being investigated and prosecuted effectively and so that the public can be reassured about the general conduct of our organisation and how public money is spent.

However, it is also recognised that it is in the public interest to safeguard the investigatory process and that investigating bodies should be afforded the space to determine the course of an investigation. On some occasions, releasing information about what is held or not held by law enforcement bodies would be detrimental to that process. To confirm or deny whether the information you have requested is held would, for reasons outlined earlier, be likely to prejudice the SFO's ability to tackle and prevent serious crime. This would not be in the public interest as the right of access to information should not undermine the investigation and prosecution of criminal matters.

Having considered the opposing arguments, we have concluded that the public interest in maintaining the exclusion of the duty to confirm or deny whether the information is held outweighs the public interest in disclosure.

Question 14
This information is not held by the SFO.

Question 15
The SFO obtained advice from trial counsel on this matter. Any further information on this matter is exempt by engaging legal professional privilege by virtue of section 42(1), which provides that: *Information in respect of which a claim to legal professional privilege or, in Scotland, to confidentiality of communications could be maintained in legal proceedings is exempt information.*

<u>How the exemption is engaged</u>
Section 42(1) exempts legal professional privilege (LPP) material to protect the confidentiality of communications between the client (the SFO) and their legal adviser, but what it specifically protects is the substance of those communications.

The exemption reflects and preserves one of the most fundamental principles underpinning the legal system. The doctrine of LPP exists to ensure that clients - including public bodies such as the SFO - are able to communicate with their legal advisers with complete candour, safe in the knowledge that the substance of those communications will remain confidential.

The ability of the SFO to obtain full and frank legal advice is fundamental to the administration of justice. Were LPP to be routinely overridden, it would have a chilling effect on the quality and frankness of legal advice sought and would be detrimental to the effective conduct of the SFO's functions.

<u>The public interest test</u>
Sections 42(1) is a qualified exemption and requires consideration of whether, in all the circumstances of the case, the public interest in exempting this data outweighs the public interest in disclosing it.

It is recognised that there is a general public interest in transparency and accountability of the SFO as a public body. We publish our Annual Reports and Accounts (which is also laid before parliament), as well as additional costs and people information via our Publication Scheme. You can find it at: SFO publication scheme - GOV.UK . In addition, we publish information about our casework at: Find an SFO case - GOV.UK.

However, it is also recognised that premature or inappropriate disclosure of legal advice could expose the SFO to undue external pressure in relation to the conduct of live or future investigations and prosecutions and could prejudice the fairness of proceedings. It is essential that the SFO, and those advising the SFO, are able to deliberate freely and frankly on the legal implications of those functions, without those deliberations becoming subject to public scrutiny. To disclose legally privileged advice, even in a limited context, would risk compromising the SFO's ability to seek trial counsel in the future. This would, in turn, undermine the integrity and effectiveness of its investigatory and prosecutorial powers.

We find that the public interest in the SFO's continued ability to fulfil its statutory functions effectively carries significant weight in this assessment.

Having considered the opposing arguments, we have concluded that the public interest factors in favour of maintaining the exemption outweigh those in favour of disclosure.

Question 16
This information is not held as there is no legal power in this jurisdiction to appeal the acquittal of a defendant.

Question 17
This information is not held by the SFO.

The SFO and the CPS have drafted a general joint prosecution guidance on the Bribery Act 2010 which sets out the Directors' approach to prosecutorial decision-making in respect of offences under the Act.

The current guidance can be found at: Bribery Act 2010: Joint Prosecution Guidance of The Director of the Serious Fraud Office and The Director of Public Prosecutions. The guidance that pre-dates the current publication has now been archived. You can find it at: NATIONAL ARCHIVES: BRIBERY ACT 2010: PROSECUTION POLICY GUIDANCE.

Question 19
The amounts fined, confiscated and ordered in costs from GPT and Jeffrey Cook are available in the published announcements of their sentencing outcomes.

You can read the sentencing remarks of Jeffrey Cook, published by the Crown Court at Southwark, at: R (Serious Fraud Office) -v- Cook - Sentencing Remarks.

Question 21
The requested information is covered within an internal operational policy on disclosure. This policy is not shared externally.

Section 31(1)(a)-(c) provides that:
Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice—
(a) the prevention or detection of crime,
(b) the apprehension or prosecution of offenders,
(c) the administration of justice.

How the exemption is engaged
Section 31 permits the exemption of information from release when the "disclosure of which would, or would be likely to, prejudice certain specified law enforcement matters". This exemption is engaged because of the prejudice or likely prejudice caused by disclosing this information. It is necessary to demonstrate a causal link between the disclosure and the harm caused.

Information on disclosure methods and practices, if in public domain, may reveal the SFO's investigation strategies, operational priorities, and procedural approach to disclosure. Collating the requested information with other publicly available information could lead to forming a bigger picture about the SFO's strategies, creating the mosaic effect. Subjects of investigations, as well as those with an interest in frustrating or anticipating the SFO's conduct of proceedings, could exploit such knowledge to their advantage. This would directly undermine the SFO's capacity to conduct investigations and prosecutions with the confidentiality and fairness that the administration of justice demands.

Disclosure of the requested information is likely to create a precedent for future FOIA requests where members of the public could seek information on disclosure methods and trajectory of the investigation, leading to a situation where the SFO could be required to disclose such material in other cases, creating the precedent effect. Over time, this could result in a situation where the SFO is compelled, incrementally, to disclose the building blocks of its investigative and disclosure framework. The cumulative effect of such disclosures could be profoundly damaging to the integrity of both current and future proceedings.

The public interest test
Sections 31(1)(a), (b), and (c) are qualified exemptions and require consideration of whether, in all the circumstances of the case, the public interest in exempting this data outweighs the public interest in disclosing it.

It is recognised that there is a general public interest in publicising the work of the SFO in the interest of transparency, accountability and informing the public debate.
However, it is also recognised that it is in the public interest to safeguard the investigatory process. The SFO operates in an environment of exceptional sensitivity. Its investigations routinely involve complex, high-value cases where the subjects of investigation are sophisticated actors with significant resources at their disposal. It is essential, in that context, that the SFO retains the ability to develop and apply its disclosure practices without those practices being exposed to external scrutiny in a way that could be exploited.

Releasing internal disclosure policies could enable those accused of serious economic crime to anticipate or circumvent investigative processes. Investigating bodies should be afforded the space to investigate and prosecute effectively, ensuring that those processes are not compromised.

Having considered the opposing arguments, we have concluded that the public interest factors in favour of maintaining the exemption outweigh those in favour of disclosure.

Question 22
The SFO closed its case into GPT Special Project Management Ltd on 4 June 2024.

Question 24
We publish our criminal case costs as part of our publication scheme. You may find the costs here: SFO Criminal Case Costs - GOV.UK.

Question 25
This documentation was obtained by the SFO and submitted to the Court, which formed part of the basis for Bryan J's ruling.