

# Carbon Reduction Plan Guidance

## Notes for completion

Where an in-scope organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required, as a condition of participation, to submit a CRP which details their organisational carbon footprint and confirms their commitment to achieving net zero by 2050.

CRPs are to be completed by the bidding supplier and must meet the reporting requirements set out in supporting guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve net zero emissions by 2050.<sup>11</sup>

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a CRP covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard<sup>12</sup> and Guidance, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract
- The CRP is published on the bidding entity's website

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Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's CRP may only be a temporary measure to satisfy this particular condition of participation.

The CRP should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the objectives of the CRP within their strategic plans.

A template for the CRP is set out below. Please complete and publish your CRP in accordance with the reporting standard published alongside this PPN.

11 *'Bidding supplier' or 'bidding entity' means, for the purpose of this guidance, the organisation with whom the Contracting Authority will enter into a contract if it is successful.*

12 <https://www.gov.uk/government/publications/ppn-006-guidance-on-taking-account-of-carbon-reduction-plans-adopting-and-applying-conditions-of-participation-html>

## Carbon Reduction Plan template

Supplier name                      Muse  
Publication date                  June 2026

### **Commitment to achieving net zero**

Muse is committed to achieving net zero emissions by 2045. Our science-aligned targets commit us to achieving net zero across our full operations and value chain by 2045. This includes a 90% reduction in Scope 1, 2 and 3 emissions against our 2019 and 2020 baselines, while using high-quality offsets for the remaining 10% of residual emissions. Our roadmap includes interim 2030 targets to reduce Scope 1 and 2 emissions by 60% and Scope 3 emissions by 42%.

### Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions.

Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: 2019 (scope 1 & 2) and 2020 (scope 3)

Our baseline emissions have been established using the earliest complete and consistent datasets available for the reporting boundary. Scope 1 and Scope 2 emissions are reported against a 2019 baseline year. Scope 3 emissions are reported against a 2020 baseline year; the 2020 Scope 3 baseline was recalculated in 2025 to align with third-party audited methodology and, as a result, the baseline emissions value changed. This recalculation did not change our Scope 3 target.

## Baseline year emissions:

Emissions	Total (tCO <sub>2</sub> e)
<b>Scope 1</b>	<b>0</b>
<b>Scope 2</b>	<b>23</b>
<b>Scope 3 (included sources)</b>	<b>75,609</b>
Purchased Goods and Services	18,060
Fuel and Energy Related Activities	212
Upstream Transportation and Distribution	2,317
Waste Generated in Operations	2,092
Business Travel	176
Employee Commuting	369
Upstream Leased Assets	80
Processing of Sold Products	348
Use of Sold Products	49,086
End of Life Treatment of Sold Products	1,798
Investments	1,072
<b>Total Scope 1,2 &amp; 3 emissions</b>	<b>75,632</b>

## Current emissions reporting

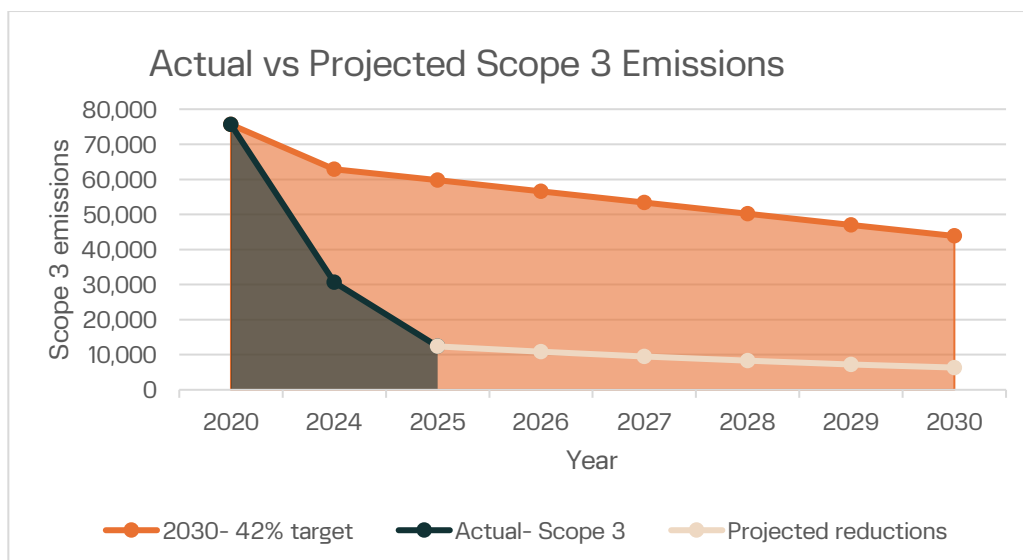
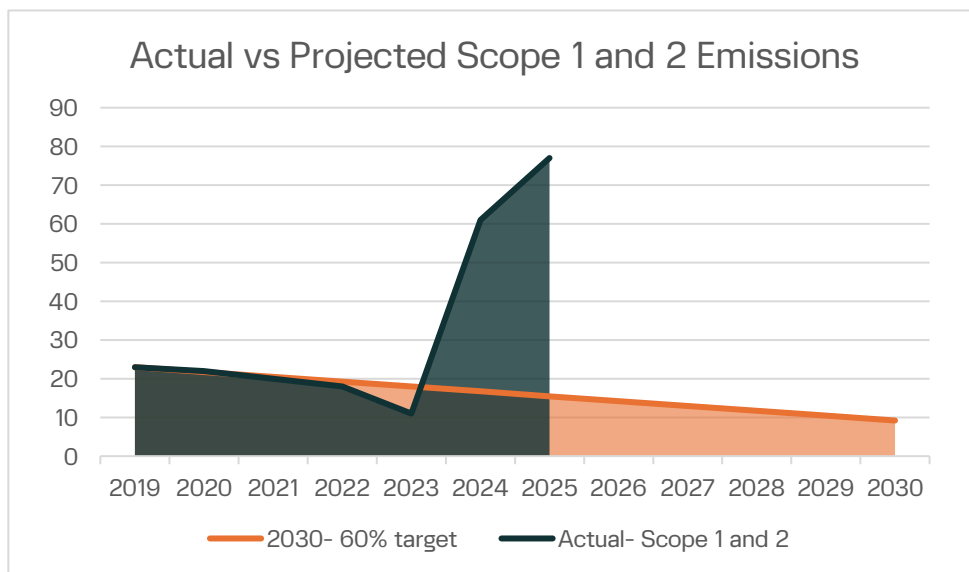
Reporting year: 2025	
Emissions	TOTAL (tCO2e)
Scope 1	31
Scope 2	46
Scope 3 (included sources)	12,373
Purchased Goods and Services	4,853
Fuel and Energy Related Activities	23
Upstream Transportation and Distribution	622
Waste Generated in Operations	385
Business Travel	50
Employee Commuting	100
Use of Sold Products	6,339
<b>Total emissions</b>	<b>12,450</b>

## Emissions reduction targets

To continue our progress to achieving net zero, we have adopted the following carbon reduction targets, focused on Scope 1 and Scope 2 emissions.

We project that Muse scope 3 carbon emissions will decrease over the next five years to 6,346 tCO<sub>2</sub>e by 2030.

Emissions source	Baseline year	Target by 2030	Target by 2045
Scope 1 & 2	2019	60% reduction	90% reduction
Scope 3	2020	42% reduction	60% reduction



*NB – Our Scope 3 baseline was recalculated in 2025 to align with third-party audited methodology and, as a result, the baseline emissions value changed. Our 2024 and 2025 Scope 3 emissions were also recalculated in line with this methodology, but additional years are not comparable. This recalculation did not change our Scope 3 target.*

## Carbon reduction projects

### Completed carbon reduction initiatives

We have made significant reductions in our Scope 3 emissions across all categories, with the largest reductions coming from our biggest emissions categories – Purchased Goods & Services and Processing of Sold Products. This puts us well ahead of our 2030 Scope 3 reduction target.

### Future carbon reduction initiatives

In the future we hope to implement measures to further reduce our scope 1,2 & 3 emissions, such as:

- Procuring more energy efficient or electric machinery
- Cutting the use of fossil fuels to reduce Scope 1 emissions.
- Increasing the use of renewable energy to address Scope 2 emissions
- Localised electricity generation on site from renewable sources
- Working with supply chain and waste management partners to reduce waste generated on site and increase recycling and circular economy capabilities
- Promote the use of low carbon solutions to our clients
- Minimise the use of air travel and private cars for business journeys, encouraging employees to use public transport and to share taxis or cars when travelling to regional offices, events, and meetings.

### Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>13</sup> and uses the appropriate [government emission conversion factors for greenhouse gas company reporting](#).<sup>14</sup>

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Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.<sup>15</sup>

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

## Signed on behalf of the supplier:

..... Date: .....

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13 <https://ghgprotocol.org/corporate-standard>

14 [www.gov.uk/government/collections/government-conversion-factors-for-company-reporting](http://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting)

15 <https://ghgprotocol.org/standards/scope-3-standard>

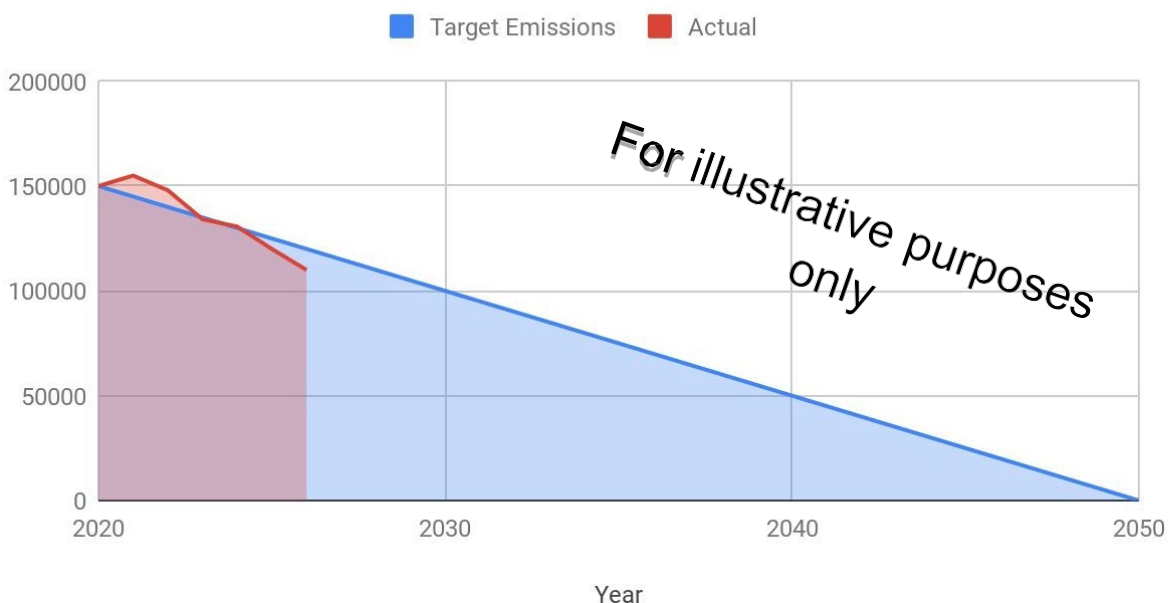
## Annex – Guidance notes

Please provide details of your organisation's baseline emissions. If your organisation has not previously assessed or reported emissions, please state this and use your first reporting period as your baseline.

Under Additional details relating to the baseline emissions calculations, please add details of your baseline emissions as required: for example, that it is a historic baseline which deviates from the requirements under this measure (e.g. no prior Scope 3 emissions reporting); that there had been no previous reporting; or that you have created a new baseline due to substantial organisational change or restructuring.

Under the heading Emissions reduction targets, if your organisation already has emissions reduction targets, please give those targets. If your organisation had no previous emissions reduction commitment, or if this is your organisation's first carbon footprint, please provide targets for your organisation. You may want to show progress against your targets in a graph, like the one show below:

Carbon Reduction: Projected vs. Actual



Completed carbon reduction initiatives, please provide brief details of some of your completed carbon reduction projects. This is for information only. This may include environmental management measures such as certification schemes like ISO14001 or PAS 2060, signing up to SBTi or specific measures you have taken such as: the adoption of LED/PIR lighting controls, changes to policy resulting in a reduction in company travel and flights or the electrification of the company fleet.

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Under the heading Future carbon reduction initiatives, please provide brief details of some of your likely/proposed future carbon reduction projects, if any. This is for information only.