Cabinet Office

Carbon Reduction Plan

Supplier name: Mystery Shoppers Ltd…….

Publication date: 26 October 2026…….....

Commitment to achieving Net Zero

Mystery Shoppers Ltd is committed to achieving Net Zero emissions by 2035.

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: 2022/23	
Additional Details relating to the Baseline Emissions calculations.	
Historically, emissions have not been calculated, and so 2022/23 will form the baseline. At this time, MSL was not able to measure its total Scope 3 emissions from mystery shopping activities.	
Baseline year emissions:	
EMISSIONS	**TOTAL (tCO_{2e})**
Scope 1	**4.73**
Scope 2	**15.0**
Scope 3 **(Included Sources)**	**194.13.** Administration (Employee commuting, Homeworking, Personal vehicle miles, air travel, rail travel, purchased goods, waste, water). Mystery Shopping activities were not measured at baseline.
Total Emissions	**213.86**

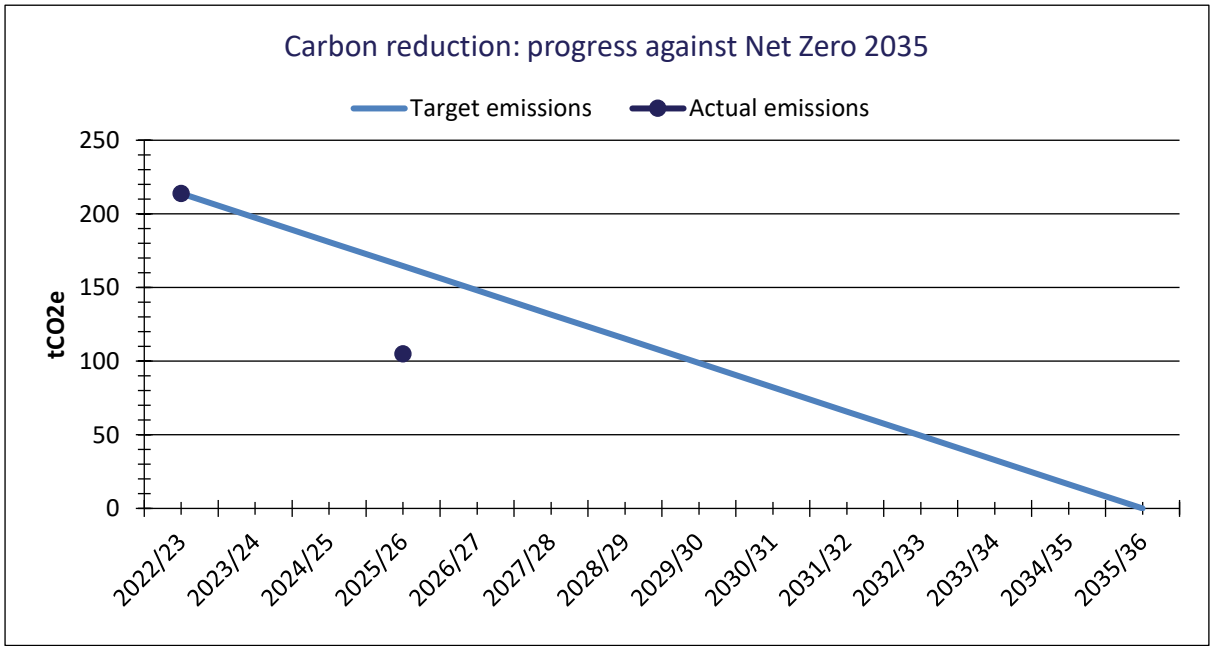
Current Emissions Reporting

Reporting Year: 2025/26	
EMISSIONS	**TOTAL (tCO2e)**
Scope 1	**23.88**
Scope 2	**5.43**
Scope 3 **(Included Sources)**	**75.62** Administration (Employee commuting, Homeworking, Personal vehicle miles, air travel, rail travel, purchased goods, waste, water) Mystery Shopping activities.
Total Emissions	**104.94**

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

Mystery Shoppers Ltd is committed to achieving Net Zero emissions by 2035, well ahead of the UK's 2050 target. We are reducing emissions across Scopes 1, 2 and 3 year on year towards this goal, and report progress annually.
Progress against these targets can be seen in the graph below:



Note: the 2022/23 figure is produced by an online calculator on a different basis to the later years and is not directly comparable. It is shown for reference only; see Baseline comparability below.

Methodology, Scope and Exclusions

Basis of reporting

1. Emissions for the 2025/26 financial year have been calculated in accordance with the Greenhouse Gas Protocol Corporate Standard, using the 2026 UK Government conversion factors for company reporting. The reporting boundary is Mystery Shoppers Ltd and the premises it occupies. Emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e). Reported emissions are gross; Mystery Shoppers Ltd has purchased no carbon offsets, so gross emissions equal net emissions.
2. Scope 1 and Scope 2 emissions are reported in full. For Scope 3, this plan addresses every category required by PPN 006. The categories that are material to a services business of MSL's type, namely waste generated in operations, business travel and employee commuting, are quantified and included in the reported footprint. Upstream transportation and distribution and downstream transportation and distribution do not arise in any material way for Mystery Shoppers Ltd, which procures no freight and distributes no physical product; each is recorded as a reasoned nil return, with the basis set out below. Purchased goods and services is reported in addition, on a voluntary basis. Scope 2 emissions are reported on a location-based basis using the average UK grid factor, which PPN 006 requires as the headline. From October 2025 Mystery Shoppers Ltd's purchased electricity has been supplied on a 100% REGO-backed renewable tariff; on a market-based basis, emissions from that electricity are zero from October 2025 onward, while water and the electricity consumed before October 2025 are unaffected. The location-based figure is presented as the headline and the more conservative measure, and as the basis required for comparison across suppliers.

Reporting boundary

Mystery Shoppers Ltd relocated during the reporting period, from International House, Waldon Way, Holsworthy (EX22 6ER) to Western Road, Holsworthy (EX22 6DH). Both premises are included in this footprint. Energy at the former premises was billed to Mystery Shoppers Ltd by the landlord (GFE Holdings) on the basis of sub-meter readings; the invoices for April to June 2025 record 13,792 kWh of electricity and 88 m³ of water, which are included here. The supply at the current premises began on 30 June 2025 (electricity) and 29 June 2025 (water). The current premises are heated by an oil boiler; the former premises were not, which is why Scope 1 emissions rise against the baseline. A portion of the current premises is sub-let, and the tenant's metered electricity, water and oil consumption is deducted from the figures reported here.

Estimated and partial data

3. The following sources are included in the reported footprint but are estimated or only partially measured for this period. Each is stated below with the basis used. These figures are provisional, and Mystery Shoppers Ltd is working to capture them from primary data in place of the estimate.
    - Waste: general/landfill, recycling and food/organic (Scope 3, Category 5, Waste generated in operations). Partially measured. Required by PPN 006. Biffa weighbridge weights cover 1 December 2025 to 31 March 2026 (measured). April to November 2025 (Coastal) remains estimated pending waste transfer notes. Figure reported = Coastal estimate (Apr to Nov) + Biffa actuals (Dec to Mar).
    - Purchased goods and services (Scope 3, Category 1, Purchased goods and services). Estimated. Reported voluntarily. Purchased goods and services (GHG Protocol Scope 3, Category 1) is not yet measured from current-year activity

data. As an interim estimate the 2022/23 spend basis has been carried forward (£54,800 across paper, IT and telecoms equipment, telecoms services, furniture, hotels, banking, insurance, education and recreational spend) at the DEFRA spend-based factor. Category 1 is not required by PPN 006 until April 2027 and is reported voluntarily. To be replaced with current-year spend data.

- Mystery shopping activities (Scope 3). Partially measured. Reported voluntarily. Emissions from the travel mystery shoppers undertake to complete MSL assignments are being captured through questions built into the assessment forms shoppers complete. These questions were added to all new assessment forms from October 2025, and are added to existing forms as they are next rebuilt, so the proportion of assignments that record travel data grows over time. Rail auditor journeys are not yet captured in full, and MSL is working to start collecting these shortly. Because the questions are still being rolled out across the full set of forms, the figure reported for this period reflects only part of MSL's mystery shopping activity, and MSL expects it to become more complete year on year as coverage widens.

Nil returns

The following required categories give rise to no emissions for this business. A nil return is reported, which is not the same as an absence of data.

Upstream transportation and distribution and downstream transportation and distribution do not arise in any material way for Mystery Shoppers Ltd, which procures no freight and distributes no physical product; each is recorded as a reasoned nil return.

Baseline comparability

4. The carbonfootprint.com business calculator was used to produce the 2022/23 baseline of 213.86 tCO_2e. Not calculated from MSL activity data using DESNZ conversion factors. Several inputs are round-number approximations rather than measured quantities. The current year's footprint is calculated from Mystery Shoppers Ltd's own activity data using DESNZ conversion factors. The two figures are therefore not measured on the same basis.
5. The apparent movement between the two years is dominated by a single line. Employee commuting falls from 180.0 to 41.77 tCO_2e, a change of 138.23 tCO_2e, which is 126.9% of the total movement of 108.92 tCO_2e. In the baseline this figure was a generic per-employee default produced by the calculator. In the current year it is derived from colleagues' own reported mileage and transport mode. The difference between the two is principally a difference of measurement, not of behaviour.
6. Isolating the sources measured consistently across both years, emissions from Mystery Shoppers Ltd's physical activity changed by +16.14 tCO_2e, while -125.06 tCO_2e of the movement is attributable to changes in measurement method and data coverage. Mystery Shoppers Ltd therefore does not claim the headline figure as a reduction achieved through decarbonisation.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Measures already implemented

The measures below have been completed or implemented since the baseline year. Their combined effect is already reflected in the reported emissions above. They are not counted again as separate savings.

Office working:

7. Smart plugs have been installed to PC screens, printers, fans etc and automatically turn off at 6pm: These do not power on until the user manually initiates this and are controlled centrally by the IT team.
8. Solar panels and batteries have been installed on the roof of the building.
9. A company policy is in place which ensures that office lights are switched off during the Locking Up Procedure. In addition, all external windows and doors, and internal doors are closed to retain heat.
10. Office building heating is set by thermostat and timer: As per company policy, the thermostat may be reduced from the marked setting at any time but may only be increased with permission and should be returned to the standard setting as soon as possible. An oil-fueled boiler provides the hot water to heat the central heating throughout the building.
11. Air conditioning units are powered off as part of the Locking Up Procedure
12. Client meetings, reviews and catch-ups are held remotely unless face-to-face is specifically requested. Company Zoom and Teams accounts are actively in use.
13. Sustainability & Community Outreach Committee: In July 2026, a new internal colleague committee was launched. The details of the committee are below:
    - Your Scope of Work: You will investigate ways to make MSL a more sustainable business to ensure we're positively affecting the community we're in. Additionally, you will identify opportunities for us to support our local community through charity partnerships, school partnerships or local events and support the business with ideas on how we can increase our overall community impact within the budget available.
    - The Impact You Will Make: A sustainable, socially responsible business that leads the way in environmental stewardship.
    - Key Responsibilities:

      • Environmental Stewardship: Investigating and implementing ways to make MSL a more sustainable business.

      • Impact Tracking: Reviewing the sustainability dashboard to monitor progress and identify areas for improvement.

      • Community Partnership: Identifying opportunities to support the local community through charity partnerships, school links, or local events.

      • Strategic Outreach: Proposing community-focused ideas that maximise our social impact within the available budget.

14. While our operations have a limited direct impact, we actively work to minimise potential effects:
    - Water: Use non-toxic, environmentally friendly cleaning products and minimise water waste.
    - Soil: Prevent hazardous waste generation by using licensed disposal for electronic/office waste and practising sustainable procurement.
    - Air: Reduce travel emissions by encouraging public transport, carpooling, remote working, and prioritising lower-emission travel options when necessary.
    - Noise: Maintain low noise levels during operations and ensure compliance with control regulations.
    - Biodiversity: Support sustainable practices by sourcing responsible office supplies, reducing paper usage in favour of digital alternatives, and promoting environmental awareness.

14. MSL take used batteries to a local Cancer Research UK store, which receives donations in return for recycling them, a small way to support both the environment and a good cause.

Waste and recycling:

15. Printing materials is actively discouraged; all of MSL's services are now paperless. Colleagues are encouraged to use one central black and white printer if printing is deemed necessary. Any printed paper that cannot be recycled is shredded and collected by Restore UK.

16. PCs and associated equipment, as well as tablets, are repurposed in the office: Older PCs are being used in the Boardroom for training purposes, rather than being destroyed. When auditors don't require their tablets, or the screens break, they are posted back to the office where they are used, if possible, internally for meetings/note taking. Toner cartridges are collected by an approved supplier.

Travel to work:

17. MSL set out to increase hybrid working, and has done so. In FY 2025/26, 74% of colleagues (42 of 57) worked from home for at least part of the year, totalling 1,546.5 homeworking days. MSL continues to support and encourage hybrid working where roles allow.

18. MSL's staff are encouraged to walk or cycle to work where it is safe to do so. Those living too far away to walk are encouraged to travel by bus, though it is recognised that there is very limited bus service locally. Staff living close to other staff members are encouraged to car share and hours or work can be adjusted if required to enable this to happen.

Business travel and mystery shopping:

19. To be able to accurately report on shoppers' emissions when completing assignments by 2026, in order to work on ways to reduce this. Questions to establish emissions per assignment are being added to assessment forms, so shoppers can report on the emissions involved in completing that assignment, e.g. how many miles they travelled, what mode of transport they used for the majority etc. This is a phased rollout in order to ensure it is manageable and achievable. The emissions questions are included as part of any new build of an assessment form. Rail auditors will also be asked to report on how they travel to the location of their first audit, and travel home after their last audit as part of the onboarding process. In addition, MSL plans to collect the station from which

auditors begin their journeys and the final destination to close the loop on these types of audits.

20. Use For business trips, wherever possible public transport is used. If several staff are undertaking the same journey they are asked to meet at the office or other convenient location and share a car to the station.
21. Business trips abroad are kept to an absolute minimum, staff are asked to fly on the same plane wherever possible and car pool to the airport.
22. Local mystery shoppers used for face-to-face assessments: Where possible, mystery shoppers who are local (ideally within walking distance) are recruited for assignments to ensure the need for driving is minimal.
23. Mystery shopper training is online/via telephone based to reduce any unnecessary travel. Where training takes place e.g. for shoppers using covert video equipment, training is carried out remotely.

Understanding supplier impact on the environment:

24. Supplier Onboarding procedure: Before onboarding a new supplier, copies of their own environmental policies are obtained to ensure their approach to reducing impact on the environment falls in line with MSL's own goals.

Planned and in-progress measures

The following measures are not yet reflected in the reported emissions. These measures are not yet individually quantified; their savings will be reported once delivered.

25. Oil boiler replacement (planned): MSL plans to replace the oil boiler, which heats water for washing facilities as well as the central heating, with a more sustainable alternative.
26. Car Share Scheme (planned): MSL is adopting a car share scheme to encourage participation. The Sustainability and Community Outreach Committee will be looking into this.
27. All bulbs in the office will soon be LED (in progress): not yet quantified.
28. 4-day working week pilot or equivalent reduced working hours scheme (planned)
29. Older PCs are being replaced with newer, more energy efficient versions (in progress)
30. Supporting Holsworthy C of E Primary School as they grow their OPAL (Outdoor Play and Learning) programme (in progress)

Carbon offsets

MSL has not purchased carbon offsets or credits. All emissions reported above are gross emissions, achieved through direct reduction rather than offsetting. Gross emissions therefore equal net emissions.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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[1]

[1] https://ghgprotocol.org/corporate-standard

and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, 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[3].

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

This plan will be reviewed and updated at least annually, within six months of the end of each financial year.
Signed on behalf of the Supplier:

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Name: Sophie Grafton
Title: Managing Director
Date: 26 October 2026

[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

[3] https://ghgprotocol.org/standards/scope-3-standard