



WILLS WIGS LIMITED

PPN 006 2025-26

WILLS WIGS LIMITED

Carbon Reduction Plan

PPN 006 2025-26

Reporting Period: 1 April 2025 — 31 March 2026

Publication Date: 15 June 2026

Prepared by: ESG PRO Limited

Introduction

Wills Wigs Limited is a Worcestershire based specialist provider of wigs, hairpieces, headwear and related hair care services. The company supports individuals who require alternative hair solutions for medical, aesthetic or personal reasons, with an approach shaped by discretion, care and technical knowledge. Its work is grounded in helping clients feel comfortable, confident and well supported when making choices that can be both practical and deeply personal.

The business is particularly known for assisting clients who are experiencing hair loss linked to chemotherapy, alopecia, radiotherapy, burns or other health related conditions. In these circumstances, the choice of a wig or hairpiece is rarely a simple purchase. It often forms part of a wider period of adjustment, recovery or self reassurance. Wills Wigs Limited responds to this need through private consultations, careful fitting and considered guidance, helping clients select products that suit their appearance, routine, comfort and sense of identity.

Wills Wigs Limited provides a broad range of short, medium and long wigs, including human hair options, together with toppers, headwear, wig care products and associated styling services. The company also offers cutting, fitting and adjustment support, allowing clients to achieve a more natural and personal result. This combination of product choice and practical expertise enables the business to serve a wide range of individual needs, from everyday wear to more specialised requirements.

The company works with both private clients and individuals who may be referred through NHS or hospital routes. This position gives Wills Wigs Limited a distinctive role within its local community and wider service area. Its work requires sensitivity as well as skill, as many clients approach the business at a vulnerable point in their lives. By combining attentive service with product knowledge, the company provides reassurance and continuity throughout the selection and fitting process.

Wills Wigs Limited is preparing this PPN 006 report to set out its approach to greenhouse gas emissions reporting and carbon reduction in line with public procurement expectations. The report provides a structured account of the company's operational emissions, its current business context and the practical measures it is taking to improve environmental performance over time. It also demonstrates the company's commitment to responsible business practice, recognising that even small and specialist organisations have an important role to play in understanding their climate impact and contributing to the UK's wider transition towards lower carbon operations within its daily decisions and future planning agenda.

Operational Boundary

The operational boundary for Wills Wigs Limited covers its rented premises at Unit 14, The Courtyard, Buntsford Drive, Bromsgrove, Worcestershire, B60 3DJ, where the company supplies and fits wigs on a wholesale and retail basis. The site comprises 499 m² of occupied space and is operated by 8 part time employees. Electricity is the sole reported energy source, with no petrol or diesel generators, no on site renewable energy generation and no energy intensive equipment identified. The premises hold an EPC rating of C and operate 5 days per week, Monday to Friday. No shared facilities, sublet areas or planned changes to the site have been reported, so this location forms the relevant operational boundary for the company's PPN 006 carbon reporting.

Methodology

Wills Wigs Limited retains responsibility for the internal processes that govern the collection, management and review of the data presented within this Carbon Reduction Plan. In preparing this report, the company has worked with ESG Pro Limited to support the consistent application of emissions calculation methodologies and to ensure that the reporting approach remains clear, proportionate and aligned with recognised standards. The methodological framework applied in this assessment follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain Scope 3 Standard, both of which are internationally recognised frameworks for the robust measurement and reporting of greenhouse gas emissions across organisational activities and value chains.

All emissions disclosed within this Carbon Reduction Plan have been calculated using the most recent UK Government GHG Conversion Factors for Company Reporting, published by the Department for Energy Security and Net Zero in collaboration with DEFRA. These conversion factors provide a consistent and established basis for emissions accounting and are widely applied across the United Kingdom to support comparability between reporting periods. Their use ensures that the emissions calculations presented within this report are aligned with recognised public sector expectations and the methodological guidance associated with Procurement Policy Note 006.

For the reporting period from 1 April 2025 to 31 March 2026, Wills Wigs Limited has undertaken greenhouse gas emissions reporting to develop a structured and reliable understanding of emissions arising from its operations and relevant areas of its value chain. This Carbon Reduction Plan sets out the company's emissions profile in a clear and considered manner, supporting informed decision making and improved data management practices.

This Carbon Reduction Plan has been prepared using a proportionate methodology that reflects the scale, operating model and available activity data of Wills Wigs Limited. The assessment follows the principles of the Greenhouse Gas Protocol and applies recognised emissions calculation methods across Scope 1, Scope 2 and the relevant Scope 3 categories. Primary activity data has been used where it was available and sufficiently complete. Where gaps were identified, reasonable assumptions and estimations have been applied to produce a balanced and transparent account of the company's emissions profile for the reporting period.

Scope 1 emissions have been reported as zero, as Wills Wigs Limited does not use fossil fuels at its premises and does not operate company owned vehicles. There are therefore no direct emissions associated with stationary combustion, mobile combustion or other fuel use under the company's operational control. Scope 2 emissions relate to purchased electricity. The market based Scope 2 figure has been reported as nil, on the basis that the electricity supply is 100% renewable (E.ON Next 100% Renewable Tariff) A location based Scope 2 calculation has also been undertaken using the relevant UK Government GHG Conversion Factors, providing an additional view of emissions based on the average carbon intensity of the UK electricity grid.

Scope 3 Category 1, purchased goods and services, has been calculated using a spend based environmentally extended input output methodology. This approach provides an indicative estimate of supply chain emissions linked to procurement expenditure. However, this category has not been included in the total reported emissions figure, as doing so alongside more specific activity based calculations could result in double counting. Scope 3 Category 3, fuel and energy related activities, has been calculated from reported electricity consumption using UK Government conversion factors.

Scope 3 Category 4, upstream transportation and distribution, has been calculated from available transport and delivery data. The underlying dataset was reviewed and cleaned before calculation, with assumptions and estimations applied where certain fields were incomplete or unavailable. Emissions were then calculated using the relevant UK Government conversion factors. Scope 3 Category 5, waste generated in operations, has been assessed using a spend based calculation method. Scope 3 Category 6, business travel, has been calculated using UK Government emission factors for land travel, with no air travel or hotel stays reported during the period. Scope 3 Category 7, employee commuting, has been calculated using responses from an employee commuting survey and the appropriate UK Government factors. Scope 3 Category 9, downstream transportation and distribution, has been assessed using a similar reviewed and cleaned transport data approach to Category 4. All other Scope 3 categories have been assessed as immaterial to the company's activities and excluded from the reporting total.

Greenhouse Gas Inventory

GHG (tCO ₂ e)	2024-25 Baseline	2025-26
Scope 1	0	0
Scope 2 LB	3.09	1.70
Scope 2 MB	0	0
Scope 3-1* PG&S	Under Assessment	188.11
Scope 3-2 CG	Immaterial	Immaterial
Scope 3-3 FERA	0.75	0.48
Scope 3-4 UTAD	Under Assessment	4.42
Scope 3-5 W	Under Assessment	0.21
Scope 3-6 BT	0.33	0.80
Scope 3-7 EC	6.69	5.95
Scope 3-8 ULA	Immaterial	Immaterial
Scope 3-9 DTAD	Under Assessment	0.02
Scope 3-10 PSP	Immaterial	Immaterial
Scope 3-11 USP	Immaterial	Immaterial
Scope 3-12 ELSP	Immaterial	Immaterial
Scope 3-13 DLA	Immaterial	Immaterial
Scope 3-14 F	Immaterial	Immaterial
Scope 3-15 I	Immaterial	Immaterial
Total	10.86	13.58

* Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.

Intensity Ratios

Metric	2024-25	2025-26
Total (tCO ₂ e)	10.86	13.58
Employees (FTE)	8	8
Turnover (£)	£607,123.00	£637,307.00
tCO ₂ e per FTE	1.36	1.70
tCO ₂ e per £100,000 Turnover	1.79	2.13

Energy Use (kWh)

Energy (kWh)	2024-25	2025-26
Electricity	14,940	9,625

Scope 2

Scope 2	2024-25	2025-26
Electricity (kWh)	14,940	9,625
Location Based (tCO ₂ e)	3.09	1.70
Market Based (tCO ₂ e)	0	0

Scope 3-3 Fuel and Energy Related Activities

Scope 3-3 FERA	2024-25	2025-26
WTT: UK electricity generation	0.69	0.44
WTT: UK electricity transmission and distribution	0.06	0.04
Total Scope 3.3 WTT	0.75	0.48

Scope 3-1 Purchased Goods and Services

Top 10 PG&S Categories 2025-26	GHG (tCO ₂ e)
Wearing apparel	159.92
Cleaning and toiletry products	6.76
Postal and courier services	5.04
Real estate services	3.08
Other manufactured goods	2.26
Public administration services	1.92
Professional and technical services	0.97
Land transport services	0.78
Repair and installation	0.76
Rubber and plastic products	0.76

Scope 3-4 Upstream Transportation and Distribution

GHG (tCO ₂ e)	2025-26
Apr	0.40
May	0.10
Jun	0.45
Jul	0.22
Aug	0.60
Sep	0.51
Oct	0.36

Nov	0.22
Dec	0.31
Jan	0.41
Feb	0.42
Mar	0.42
Total	4.42

Scope 3-6 Business Travel

Land Travel	2024-25	2025-26
Total km	1,997.21	4,815.16
GHG (tCO₂e)	0.33	0.80

Scope 3-9 Downstream Transportation and Distribution

GHG (tCO₂e)	2025-26
Apr	0.002
May	0.001
Jun	0.002
Jul	0.002
Aug	0.001
Sep	0.002
Oct	0.001
Nov	0.002
Dec	0.001

Jan	0.002
Feb	0.002
Mar	0.001
Total	0.019

Inventory Analysis

The greenhouse gas inventory for 2025 to 2026 shows a measured reported footprint of 13.58 tCO₂e, compared with the 2024 to 2025 baseline position of 10.86 tCO₂e in the main inventory table. This movement reflects a broader reporting boundary in the current year, with several Scope 3 categories that were previously under assessment now quantified. The comparison should therefore be read with care, as the year on year change is influenced not only by operational activity, but also by a more complete view of value chain emissions.

Scope 1 emissions are not reported in either year, indicating that no direct fuel combustion, owned vehicle fuel use, or other direct greenhouse gas sources have been included within the company’s operational boundary. This is consistent with an organisation whose reported emissions profile is largely associated with purchased electricity, commuting, travel, and supply chain activity rather than owned combustion assets. Scope 2 location based electricity emissions reduced from 3.09 tCO₂e in 2024 to 2025 to 1.70 tCO₂e in 2025 to 2026, reflecting a marked reduction in electricity consumption from 14,940 kWh to 9,625 kWh.

The reduction in electricity use is one of the clearest improvements within the inventory. Electricity consumption fell by 5,315 kWh, representing a decrease of approximately 36 per cent. This has reduced the location based Scope 2 figure by 1.39 tCO₂e. Market based Scope 2 emissions are shown as zero in both years, although the treatment of market based electricity should remain aligned with the quality of supplier evidence, such as renewable electricity contracts or recognised certificates where applicable.

Scope 3 Category 3 fuel and energy related activities reduced year on year, from 0.75 tCO₂e in the baseline inventory to 0.48 tCO₂e in 2025 to 2026. The reported figure includes the well to tank emissions associated with UK electricity generation and UK electricity transmission and distribution. This reduction follows the lower electricity consumption recorded in the current period and demonstrates the wider emissions benefit of reduced grid electricity demand beyond Scope 2 alone.

Purchased goods and services represent the largest quantified source of emissions in 2025 to 2026, with 188.11 tCO₂e calculated for Scope 3 Category 1. This category has been excluded from the reported total, as noted in the methodology, but it remains

highly material for understanding the company's wider value chain profile. The dominant source within this category is wearing apparel, which accounts for 159.92 tCO₂e and therefore materially outweighs all other purchased goods and services categories. Cleaning and toiletry products, postal and courier services, real estate services, and other manufactured goods are the next largest contributors, though each is considerably smaller than apparel related procurement.

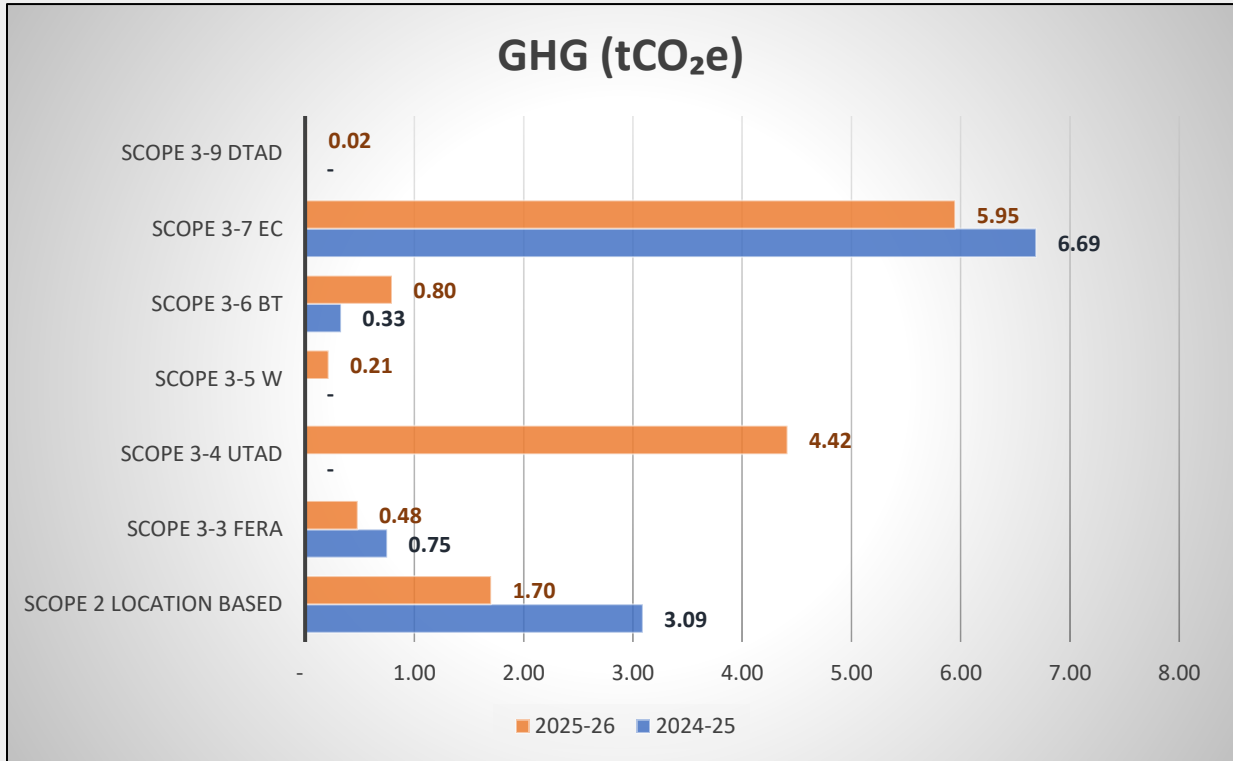
Upstream transportation and distribution was quantified for 2025 to 2026 at 4.42 tCO₂e, whereas this category was under assessment in the baseline year. The monthly profile shows emissions ranging from 0.10 tCO₂e in May to 0.60 tCO₂e in August, with activity spread across the reporting year rather than concentrated in one isolated period. Downstream transportation and distribution was much smaller, at 0.02 tCO₂e, indicating that downstream distribution activity is not a major source within the current reporting boundary.

Business travel increased from 0.33 tCO₂e in 2024 to 2025 to 0.80 tCO₂e in 2025 to 2026. This reflects an increase in recorded land travel distance from 1,997.21 km to 4,815.16 km. The movement suggests that employee owned vehicle travel was more frequent or more comprehensively captured in the current year. Although the absolute emissions remain modest compared with electricity, commuting, and purchased goods and services, the increase should be monitored because travel activity can rise quickly as operational requirements change.

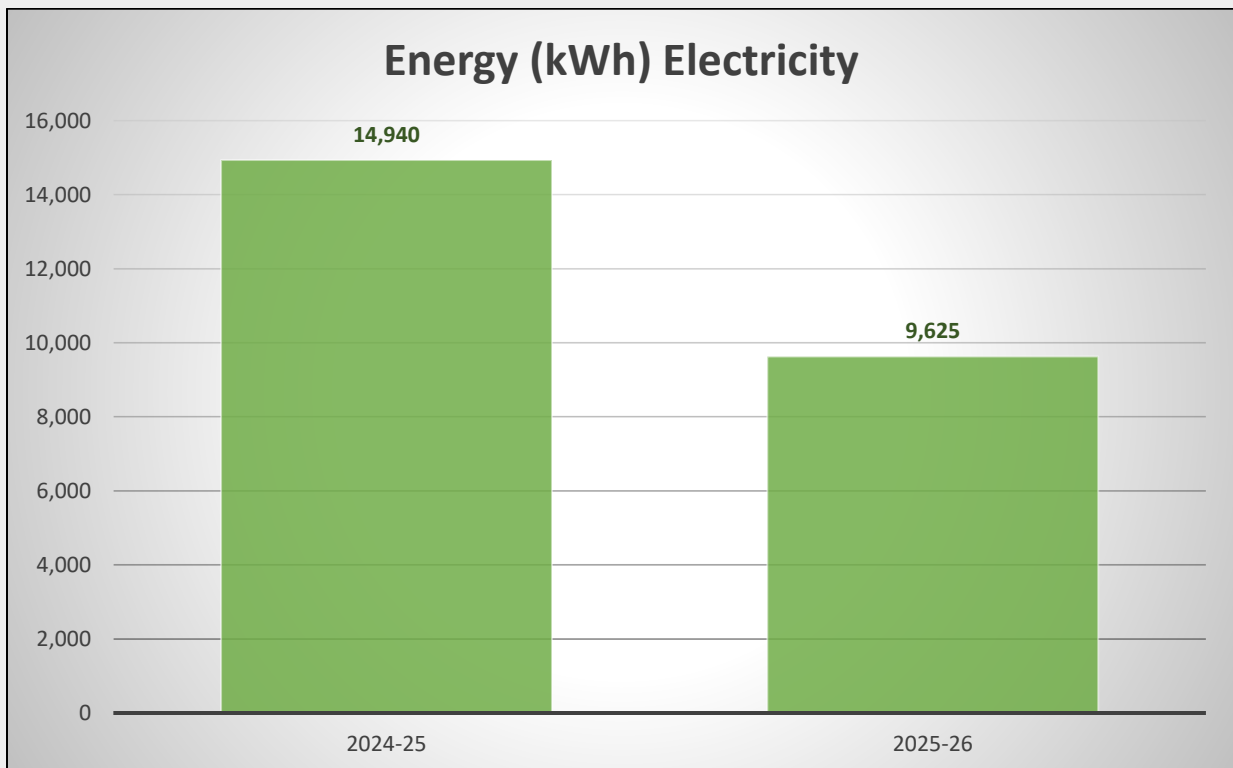
Employee commuting remains one of the principal contributors within the reported inventory, decreasing from 6.69 tCO₂e in 2024 to 2025 to 5.95 tCO₂e in 2025 to 2026. This reduction has helped moderate the effect of increased business travel and newly quantified value chain categories. Capital goods, upstream leased assets, processing of sold products, use of sold products, end of life treatment of sold products, downstream leased assets, franchises, and investments are recorded as immaterial, which supports a focused inventory boundary centred on the categories most relevant to the company's activities.

The intensity ratios show that emissions increased relative to both headcount and turnover. Emissions per full time equivalent employee rose from 1.36 tCO₂e to 1.70 tCO₂e, while emissions per £100,000 turnover increased from 1.79 tCO₂e to 2.13 tCO₂e. Headcount remained stable at 8 FTEs, while turnover increased from £607,123 to £637,307, meaning the increase in intensity is driven by the emissions profile rather than reduced business activity. The figures indicate that future reductions are most likely to come from continued electricity efficiency, careful management of travel and commuting, and a deeper procurement review, especially in relation to apparel and other high impact purchased goods.

Data Visualisation



* Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.



Emissions Management and Reduction Targets

Wills Wigs Limited recognises that sound emissions management begins with reliable data, proportionate assessment and practical action suited to the scale of the business. The company's reported footprint for 2025 to 2026 is 13.58 tCO₂e, compared with 10.86 tCO₂e in the 2024 to 2025 baseline inventory. This increase should be interpreted in the context of improved reporting coverage, as several Scope 3 categories that were previously under assessment have now been measured. The current inventory therefore provides a more complete platform for future management, rather than simply indicating a rise in operational emissions.

Net Zero Commitment

Wills Wigs Limited is committed to achieving Net Zero greenhouse gas emissions by 2050, in alignment with the United Kingdom's statutory climate target. This commitment covers the company's reported operational emissions and relevant value chain categories, taking account of the data boundaries set out within this Carbon Reduction Plan. The company will continue to refine its reporting approach as data quality improves, particularly across purchased goods and services, upstream distribution, waste, business travel, employee commuting and downstream distribution. Where emissions cannot yet be eliminated, Wills Wigs Limited will prioritise genuine reductions before considering any residual offsetting options closer to the target date.

Absolute Emissions Reduction Target

Using the 2025 to 2026 reported total of 13.58 tCO₂e as the current measured position, Wills Wigs Limited will seek to reduce absolute reportable emissions by 3 to 5 per cent each year, subject to operational needs and the inclusion of further activity data. This would place the company on a progressive reduction pathway while recognising that small organisations can experience natural fluctuations in activity, staffing patterns and supply chain requirements. An indicative 5 per cent annual reduction would lower reportable emissions to approximately 12.90 tCO₂e in the next reporting period, while a 3 per cent reduction would reduce emissions to approximately 13.17 tCO₂e.

Intensity Ratio Targets

The company will also monitor emissions intensity to understand performance relative to business scale. In 2025 to 2026, emissions were 1.70 tCO₂e per full time equivalent employee and 2.13 tCO₂e per £100,000 turnover. These ratios increased from 1.36 tCO₂e per full time equivalent employee and 1.79 tCO₂e per £100,000 turnover in the baseline year. Wills Wigs Limited will aim to reduce both intensity measures by 3 to 5 per cent per year, with particular attention given to maintaining lower emissions as turnover changes and staffing remains broadly stable.

Energy Efficiency Measures

Electricity is the company's only reported energy source, making electricity efficiency a central part of its emissions reduction plan. Consumption reduced from 14,940 kWh in 2024 to 2025 to 9,625 kWh in 2025 to 2026, a decrease of approximately 36 per cent. This contributed to a reduction in location based Scope 2 emissions from 3.09 tCO₂e to 1.70 tCO₂e. Wills Wigs Limited will seek to maintain this improvement through careful management of lighting, heating controls, equipment use and end of day shutdown routines. Future measures may include periodic review of appliance efficiency, staff awareness on electricity use and continued monitoring of monthly consumption patterns.

Travel and Commuting Reduction Measures

Business travel increased from 0.33 tCO₂e to 0.80 tCO₂e, with recorded land travel rising from 1,997.21 km to 4,815.16 km. Employee commuting reduced from 6.69 tCO₂e to 5.95 tCO₂e, remaining one of the largest sources within the reportable footprint. The company will manage these categories through practical travel planning, continued use of remote communication where appropriate, journey consolidation and staff encouragement to consider lower carbon commuting options where suitable. Given the client facing nature of the business, travel reductions must remain balanced with service quality and client care.

Supply Chain and Purchased Goods

Purchased goods and services were calculated at 188.11 tCO₂e for 2025 to 2026, although this category has been excluded from the reported total in line with the methodology. The largest calculated source is wearing apparel at 159.92 tCO₂e, followed by cleaning and toiletry products, postal and courier services, real estate services and other manufactured goods. While this figure is not included in the total, it is materially important for future improvement. Wills Wigs Limited will seek better supplier data over time, including product level information, delivery arrangements, packaging practices and evidence of supplier environmental performance.

Interim Targets and Data Improvement

The company's interim target is to achieve a 3 to 5 per cent annual reduction in reportable emissions, while continuing to improve the completeness of Scope 3 reporting. This means that future totals may change as additional categories are measured more accurately. Where new Scope 3 data increases the inventory, the company will distinguish between genuine emissions growth and improved disclosure. This approach supports transparency and avoids treating better measurement as poor performance.

Data Quality and Coverage

Emissions Source	Data Source	Type of Data	Assumptions and Data Limitations
Scope 1 Direct Emissions	Operational review and company records	Qualitative assessment	No on site fossil fuel use, company owned vehicles, petrol or diesel generators were reported.
Scope 2 Purchased Electricity, Location Based	Electricity consumption data for Unit 14, The Courtyard, Buntsford Drive	Primary activity data	Electricity consumption was reported as 9,625 kWh for 2025 to 2026. Emissions were calculated using UK Government conversion factors for grid electricity.
Scope 2 Purchased Electricity, Market Based	Electricity supplier information and company energy records	Supplier evidence and qualitative assessment	Market based emissions were reported as zero on the basis of renewable electricity supply (E.ON Next 100% Renewable Tariff)
Scope 3 Category 1 Purchased Goods and Services	Procurement spend data and EEIO category mapping	Spend based estimate	Spend based calculations provide an indicative supply chain estimate. Category 1 was calculated but excluded from the total to avoid double counting with more specific categories.
Scope 3 Category 2 Capital Goods	Operational review and procurement records	Qualitative assessment	Capital goods were assessed as immaterial. No material capital purchases were identified for inclusion in the reporting boundary.
Scope 3 Category 3 Fuel and Energy Related Activities	Electricity consumption data and UK Government conversion factors	Secondary calculation from primary activity data	Emissions were calculated from purchased electricity using well to tank factors for UK electricity generation and transmission and distribution.
Scope 3 Category 4 Upstream Transportation and Distribution	Transport and delivery records	Activity based estimate	Available transport data was reviewed and cleaned before calculation. Where data fields were incomplete, reasonable assumptions were applied.
Scope 3 Category 5 Waste Generated in Operations	Waste related expenditure and operational review	Spend based estimate	Waste emissions were assessed using a spend based calculation method. This provides an estimate where weight based waste data was not available.
Scope 3 Category 6 Business Travel	Employee travel data and mileage assumptions	Activity based estimate	Business travel was limited to land travel. No air travel or hotel stays were reported. Vehicle kilometres were estimated from reported journey distances and trip frequency.
Scope 3 Category 7 Employee Commuting	Employee commuting survey responses	Survey based estimate	Commuting emissions were calculated from staff responses and relevant travel assumptions. The result depends on the completeness and accuracy of survey responses.
Scope 3 Category 8 Upstream Leased Assets	Premises and operational boundary review	Qualitative assessment	The rented premises were already considered within the operational electricity boundary. No additional upstream leased asset emissions were identified as material.
Scope 3 Category 9 Downstream Transportation and Distribution	Transport and delivery records	Activity based estimate	Downstream transport emissions were assessed using reviewed delivery data. The resulting emissions were very small at 0.019 tCO ₂ e.
Scope 3 Category 10 Processing of Sold Products	Business activity review	Qualitative assessment	This category was assessed as immaterial because the company does not sell intermediate products requiring further processing by customers.
Scope 3 Category 11 Use of Sold Products	Product and service review	Qualitative assessment	Sold products were not identified as having material energy consuming use phase emissions within the reporting boundary.
Scope 3 Category 12 End of Life Treatment of Sold Products	Product and service review	Qualitative assessment	This category was assessed as immaterial. Product disposal impacts were not considered material for the current reporting boundary.
Scope 3 Category 13 Downstream Leased Assets	Business model and revenue activity review	Qualitative assessment	The company does not lease assets to other organisations or customers in a way that creates material downstream leased asset emissions.
Scope 3 Category 14 Franchises	Business model review	Qualitative assessment	The company does not operate franchise activities within the reported boundary.
Scope 3 Category 15 Investments	Financial and operational review	Qualitative assessment	The company does not hold investments that give rise to material financed emissions within the reported boundary.

Governance and Oversight

Wills Wigs Limited retains responsibility for the accuracy, completeness and review of the data used within its Carbon Reduction Plan. As a smaller specialist business, its governance approach is proportionate and practical, drawing on existing company records rather than a complex departmental structure. Relevant information is collected from the systems and documents used in normal operations, including electricity records, procurement and expenditure data, delivery information, waste evidence, business travel records and employee commuting inputs.

Data ownership is managed through the business activities most closely connected to each source of information. Financial and administrative records support the review of purchased goods, services and expenditure, while operational records provide the basis for transport, delivery and stock related data. Supplier invoices, contractor evidence, booking records and internal registers help support the evidence base for electricity, waste, travel and commuting related emissions. This structure allows Wills Wigs Limited to maintain a clear connection between reported emissions and the underlying business activity taking place at its Bromsgrove premises.

Before the emissions inventory is finalised, Wills Wigs Limited reviews the available data to identify gaps, inconsistencies or unusual movements between reporting periods. This review helps distinguish between changes caused by genuine operational activity, improved data capture or updated calculation methods. Where revisions are made, the company should retain a clear record of the adjustment, including the reason for the change, the evidence used and the reporting period affected.

A proportionate governance process will support stronger reporting without placing unnecessary administrative burden on the business. Maintaining a central evidence file, applying consistent checks across each emissions category and reviewing key data sources during the year would improve traceability and reduce uncertainty. This gives Wills Wigs Limited a dependable basis for future carbon reporting while allowing its data management approach to mature in line with the company's operational needs and public procurement reporting expectations.

PPN 006 Compliance Declaration

PPN 006 requirement	Declaration
Supplier identity	The PPN 006 report has been prepared for Wills Wigs Limited.
Reporting period	The reporting period is 1 April 2025 to 31 March 2026.
Publication date	The PPN 006 report is published on 15 June 2026 and reviewed annually.
Net Zero commitment	Wills Wigs Limited is committed to Net Zero by 2050.
Current emissions footprint	Current reported emissions are 13.58 tCO ₂ e, excluding Scope 3 Category 1.
Baseline emissions	The 2024 to 2025 period is the baseline year.
Scope 1 reporting	Scope 1 was reviewed and reported as nil.
Scope 2 reporting	Scope 2 was reported using location based and market based methods.
Required Scope 3 reporting	Required PPN 006 Scope 3 categories were assessed.
Additional Scope 3 transparency	Additional relevant Scope 3 categories were reviewed where applicable.
Calculation standards	Calculations follow CRP guidance, GHG Protocol standards, DEFRA factors and EEIO spend based methods where relevant.
Emission factors	DEFRA UK Government GHG Conversion Factors were applied.
Treatment of exclusions	Scope 3 Category 1 was calculated using EEIO methodology and disclosed separately from the total.
Environmental management measures	Measures cover energy, transport, waste, travel, commuting and data quality.
Data quality and limitations	Data sources, assumptions and limitations have been disclosed.
Governance and review	Wills Wigs Limited retains responsibility for review and approval.
Website publication	The PPN 006 report will be published on the company website.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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 standard¹ and uses the appropriate government emission conversion factors for greenhouse gas company reporting².

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

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

Signed on behalf of the Organisation:

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Date:

¹<https://ghgprotocol.org/corporate-standard>

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

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