PPN 006

Carbon Reduction Plan

Wills Wigs Limited

Reporting period	Financial year 2025-26 (1 April 2025 to 31 March 2026)
Baseline year	Financial year 2024-25 (1 April 2024 to 31 March 2025)
Publication date	15 June 2026
Prepared with	ESG Pro Limited

Prepared for publication under Procurement Policy Note 006, taking account of Carbon Reduction Plans in the procurement of major government contracts.

Commitment to Achieving Net Zero

Wills Wigs Limited is committed to achieving Net Zero emissions by 2050.

Wills Wigs Limited is a Worcestershire based specialist provider of wigs, hairpieces, headwear and related hair care services, supporting both private clients and individuals referred through NHS and hospital routes. Many clients approach the business at a vulnerable point in their lives, and the company combines sensitive, discreet service with technical expertise. It recognises that even small and specialist organisations have an important role to play in understanding their climate impact and contributing to the United Kingdom's transition to lower carbon operations.

This Carbon Reduction Plan will be reviewed and updated at least annually and published on the company's UK website. Where emissions cannot yet be eliminated, the company will prioritise genuine reductions before considering any residual offsetting closer to the target date.

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: 1 April 2024 to 31 March 2025 (2024-25)

Additional details relating to the baseline emissions calculations: emissions were calculated in accordance with the GHG Protocol Corporate Standard and the Corporate Value Chain (Scope 3) Standard, using the UK Government greenhouse gas conversion factors for company reporting. Scope 1 is nil, as the company operates no fossil fuel combustion and no company owned vehicles. Scope 2 is reported on a market based basis of nil, reflecting a 100 per cent renewable electricity supply, with the location based figure shown alongside for reference. Scope 3 in the baseline year comprised fuel and energy related activities, business travel and employee commuting. Several further Scope 3 categories were under assessment in the baseline year and have since been quantified, which is a sign of strengthening carbon accounting rather than a change in underlying activity.

Emissions	Total (tCO_2e)
Scope 1	0.00
Scope 2 (Market based)	0.00
Scope 3 (Included Sources)	7.77
Total Emissions	**7.77**

Scope 2 (Location based, for reference): 3.09 tCO_2e. The total is built on the market based figure. Scope 3 included sources: fuel and energy related activities (3.3), business travel (3.6) and employee commuting (3.7).

Current Emissions Reporting

Reporting Year: 1 April 2025 to 31 March 2026 (2025-26)

Emissions	Total (tCO_2e)
Scope 1	0.00
Scope 2 (Market based)	0.00
Scope 3 (Included Sources)	11.88
Total Emissions	**11.88**

Scope 2 (Location based, for reference): 1.70 tCO_2e. The total is built on the market based figure.

Category 1 Purchased Goods and Services (excluded from total): 188.11 tCO_2e. *Purchased Goods and Services is a spend based figure covering the company's full financial spend mapped across the EEIO* *categories. It overlaps with the other categories, so it is excluded from the headline total to avoid double counting and is shown here for completeness only.*

Scope 3 categories included in the reported total:

- Category 4, Upstream transportation and distribution: 4.42 tCO_2e
- Category 5, Waste generated in operations: 0.21 tCO_2e
- Category 6, Business travel: 0.80 tCO_2e
- Category 7, Employee commuting: 5.95 tCO_2e
- Category 9, Downstream transportation and distribution: 0.02 tCO_2e
- Category 3, Fuel and energy related activities (additional): 0.48 tCO_2e

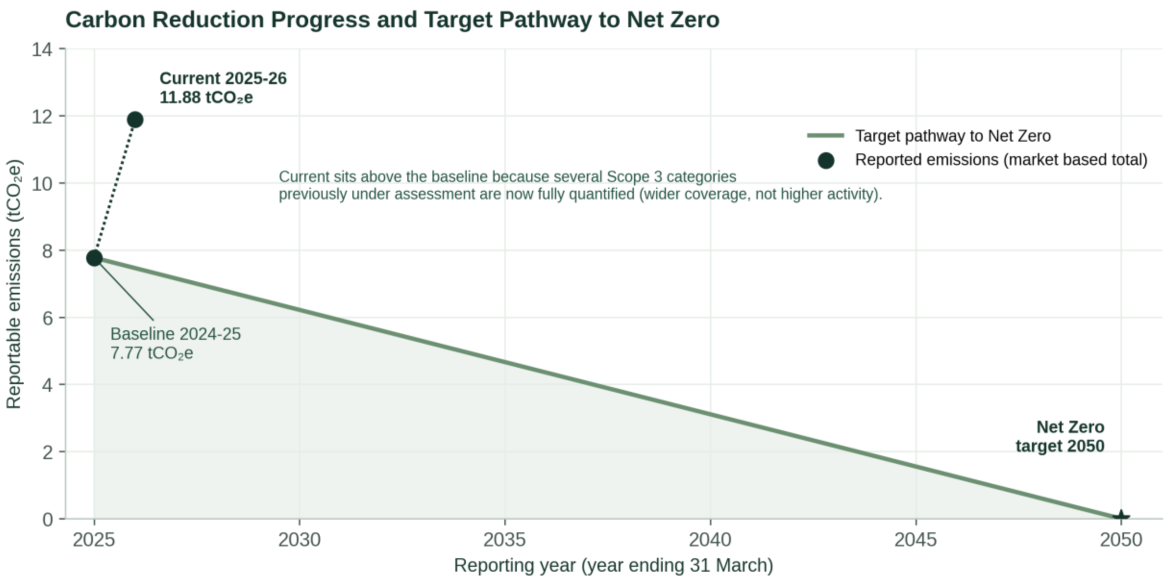
The five mandatory PPN 006 Scope 3 categories (4, 5, 6, 7 and 9) are all present. The current year applies a broader and more granular Scope 3 boundary than the baseline, which strengthens the credibility of the inventory.

Emissions Reduction Targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets, expressed against the fixed 2024-25 baseline of 7.77 tCO_2e. We project that reportable emissions will decrease from the baseline to Net Zero by 2050, a reduction of 100 per cent against the baseline, supported by an indicative interim ambition of a 3 to 5 per cent absolute reduction each year.

The rise from the baseline reflects wider measurement coverage rather than higher activity, as several categories previously under assessment are now fully quantified. This broader and more detailed coverage is a strength, reflecting growing maturity in the company's carbon accounting, and the baseline has deliberately been held fixed so that genuine progress can be measured against a stable reference. The near term priority is to reduce the newly quantified Scope 3 categories, in particular employee commuting and upstream transportation and distribution, while maintaining the nil market based Scope 2 position.

Progress against these targets can be seen in the graph below.



Carbon Reduction Progress and target pathway to Net Zero. The current year sits above the baseline because of wider measurement coverage, not higher activity.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following measures have been implemented since the 2024-25 baseline and will be in effect when performing the contract:

- Procurement of 100 per cent renewable electricity through the E.ON Next 100 per cent Renewable Tariff, which maintains a nil market based Scope 2 position.
- A reduction in electricity consumption from 14,940 kWh to 9,625 kWh, a decrease of approximately 36 per cent, which reduced the location based Scope 2 figure from 3.09 tCO_2e to 1.70 tCO_2e. This improvement is visible on the location based basis reported alongside the total.
- A reduction in employee commuting emissions from 6.69 tCO_2e to 5.95 tCO_2e, supported by flexible and part time working patterns across the eight person team.

Future Carbon Reduction Measures

In the future we hope to implement further measures such as:

- Continued electricity efficiency, including periodic review of appliance efficiency, staff awareness and ongoing monitoring of monthly consumption.
- Practical travel and commuting management, including journey consolidation, remote communication where appropriate and encouragement of lower carbon commuting, balanced against the client facing nature of the business.
- A deeper procurement and supply chain review, with particular focus on wearing apparel, the largest source within purchased goods and services, seeking better supplier data and evidence of supplier environmental performance.
- Continued expansion and refinement of Scope 3 measurement, so that the inventory keeps maturing and future movements reflect genuine performance rather than changes in coverage.

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[1] 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).

Signed on behalf of the Supplier:
S.P. Newson

Name: SUZANNE PAULA NEWSON
Role: MANAGING DIRECTOR
Date: 4-8-2026

[1]GHG Protocol Corporate Accounting and Reporting Standard. https://ghgprotocol.org/corporate-standard
[2]UK Government greenhouse gas conversion factors for company reporting. https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3]GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. https://ghgprotocol.org/standards/scope-3-standard

Appendix. Supporting Evidence

This appendix presents the strongest supporting material from the underlying audited inventory. It evidences the figures in the plan above and provides the detail a reviewer may wish to inspect. It does not change the headline totals, which remain as reported in the plan.

A. Detailed Greenhouse Gas Inventory

The full category inventory for both years, showing where coverage widened. The reported total is built on the market based Scope 2 figure, with the location based figure shown for reference.

GHG (tCO_2e)	2024-25	2025-26
Scope 1	0.00	0.00
Scope 2 (market based)	0.00	0.00
Scope 2 (location based, reference)	3.09	1.70
Scope 3.3 Fuel and energy related activities	0.75	0.48
Scope 3.4 Upstream transportation and distribution	Under assessment	4.42
Scope 3.5 Waste generated in operations	Under assessment	0.21
Scope 3.6 Business travel	0.33	0.80
Scope 3.7 Employee commuting	6.69	5.95
Scope 3.9 Downstream transportation and distribution	Under assessment	0.02
Other Scope 3 categories (2, 8, 10 to 15)	Immaterial	Immaterial
Total (market based, excluding Scope 3.1)	**7.77**	**11.88**
Scope 3.1 Purchased goods and services (excluded)	Under assessment	188.11

Categories 3.4, 3.5 and 3.9 moved from under assessment to fully quantified in 2025-26. This wider coverage strengthens the inventory and is the main reason the reported total is higher than the baseline. Scope 3.1 is excluded from the total to avoid double counting.

B. Emissions Intensity and Energy

Intensity relative to headcount and turnover, based on the reported market based total, followed by the electricity and Scope 2 detail that underpins the energy narrative.

Metric	2024-25	2025-26
Reported total (tCO_2e)	7.77	11.88
Employees (FTE)	8	8
Turnover (£)	607,123	637,307
tCO_2e per FTE	0.97	1.49
tCO_2e per £100,000 turnover	1.28	1.86

Energy and Scope 2	2024-25	2025-26
Electricity (kWh)	14,940	9,625
Scope 2 location based (tCO_2e)	3.09	1.70
Scope 2 market based (tCO_2e)	0.00	0.00

Electricity consumption fell by approximately 36 per cent year on year, which is visible in the location based Scope 2 figure. The market based figure is nil in both years owing to the renewable tariff.

C. Scope 3 Detail

The granular Scope 3 evidence behind the reported total. Fuller Scope 3 detail strengthens the plan, so the strongest breakdowns are reproduced here.

Fuel and energy related activities (Scope 3.3)

Scope 3.3 (well to tank)	2024-25	2025-26
UK electricity generation	0.69	0.44
UK electricity transmission and distribution	0.06	0.04
Total Scope 3.3	**0.75**	**0.48**

Purchased goods and services, top ten categories (Scope 3.1, 2025-26)

Category	GHG (tCO_2e)
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

Purchased goods and services totalled 188.11 tCO_2e, dominated by wearing apparel. It is excluded from the headline total but is the clearest priority for future supply chain engagement.

Upstream transportation and distribution, monthly (Scope 3.4, 2025-26)

Month	tCO_2e	Month	tCO_2e
Apr	0.40	Oct	0.36
May	0.10	Nov	0.22
Jun	0.45	Dec	0.31
Jul	0.22	Jan	0.41
Aug	0.60	Feb	0.42
Sep	0.51	Mar	0.42
		Total	**4.42**

Downstream transportation and distribution (Scope 3.9) was assessed at 0.02 tCO_2e across the year and is not a material source within the current boundary.

D. Methodology and Boundary

A concise account of how the inventory was built and what it covers.

The assessment follows the GHG Protocol Corporate Standard and the Corporate Value Chain (Scope 3) Standard, using the UK Government greenhouse gas conversion factors for company reporting published by the Department for Energy Security and Net Zero and DEFRA. The operational boundary covers the company's rented premises at Unit 14, The Courtyard, Buntsford Drive, Bromsgrove, Worcestershire, B60 3DJ, comprising 499 m2 operated by eight part time employees, with electricity as the sole energy source and an EPC rating of C. Primary activity data was used where available, with reasonable assumptions applied where data was incomplete. Scope 1 is nil, Scope 2 is reported on both bases with the market based figure carried into the total, and the Scope 3 boundary covers the mandatory categories together with fuel and energy related activities.

E. Data Quality and Coverage

The data source, type and key assumptions for each part of the inventory, so the basis of every figure is transparent.

Emissions source	Data source	Type	Assumptions and limitations
Scope 1 direct emissions	Operational review	Qualitative	No on site fossil fuel use, company vehicles or generators reported.
Scope 2 electricity (location based)	Consumption data	Primary activity	9,625 kWh for 2025-26, calculated using UK Government grid factors.
Scope 2 electricity (market based)	Supplier evidence	Supplier evidence	Nil on the basis of the E.ON Next 100 per cent renewable tariff.
Scope 3.1 Purchased goods and services	Procurement spend, EEIO	Spend based	Indicative estimate. Excluded from the total to avoid double counting.

Emissions source	Data source	Type	Assumptions and limitations
Scope 3.3 Fuel and energy related activities	Electricity data, factors	Secondary calc	Well to tank factors for generation and transmission and distribution.
Scope 3.4 Upstream transport and distribution	Transport records	Activity based	Data reviewed and cleaned. Assumptions applied where incomplete.
Scope 3.5 Waste generated in operations	Waste spend	Spend based	Estimated where weight based data was not available.
Scope 3.6 Business travel	Travel and mileage	Activity based	Land travel only. No air travel or hotel stays reported.
Scope 3.7 Employee commuting	Commuting survey	Survey based	Depends on completeness of staff survey responses.
Scope 3.9 Downstream transport and distribution	Delivery records	Activity based	Assessed from reviewed delivery data. Very small at 0.02 tCO_2e.
Scope 3.2, 3.8, 3.10 to 3.15	Operational review	Qualitative	Assessed as immaterial within the current reporting boundary.

F. Governance and Oversight

How the company owns, reviews and approves the reported data.

Wills Wigs Limited retains responsibility for the accuracy, completeness and review of the data used within its Carbon Reduction Plan. Information is drawn from the systems used in normal operations, including electricity records, procurement and expenditure data, delivery information, waste evidence, business travel records and employee commuting inputs. Before the inventory is finalised, the company reviews the data to identify gaps, inconsistencies or unusual movements between periods, distinguishing between genuine activity, improved data capture and updated methods, and retains a record of any revisions. The company maintains a central evidence file and applies consistent checks across each category. This plan is reviewed and approved by the board of directors, or equivalent management body, prior to publication, and is reviewed annually.