



bev art

PPN 006 2025

BEV/ART

Carbon Reduction Plan

PPN 006 2025

Reporting Period: 1 January 2025 — 31 December 2025

Publication Date: 11 March 2026

Prepared by: ESG PRO Limited

Introduction

Bev/Art is a Norwegian technology company specialising in environmental monitoring solutions designed to support the preservation of cultural heritage. Headquartered in Oslo, the company develops high precision Internet of Things sensors and an integrated software platform that enable museums, archives, and private collectors to monitor the environmental conditions surrounding sensitive artefacts. By continuously measuring temperature, relative humidity, light levels, and ultraviolet radiation, Bev/Art provides institutions with reliable environmental data that supports informed conservation decisions and helps prevent the deterioration of valuable cultural objects.

The company's monitoring system is built around discreet wireless sensors that can be installed within exhibition spaces, storage areas, and archival environments. These sensors operate through independent cellular connectivity, allowing them to function without reliance on local information technology infrastructure or wireless networks. This capability is particularly valuable in historic buildings where modern network installations may be restricted or technically challenging to implement. As a result, the system allows institutions to maintain continuous oversight of environmental conditions while preserving the integrity of heritage sites.

Supporting the hardware is Bev/Art's proprietary Custodian software platform, which acts as a digital conservation assistant for collection managers and conservators. The platform collects environmental data from deployed sensors and converts it into structured reports, alerts, and analytical insights. Through the use of advanced analytical tools, the platform helps institutions identify changes in environmental conditions, understand long term climate patterns within storage or display areas, and maintain the documentation required for insurance purposes, conservation records, and international loan agreements between institutions.

Bev/Art serves a diverse international client base that includes publicly funded museums, cultural heritage organisations, and private museum institutions across Europe and North America. By combining precision monitoring technology with analytical software and professional support, the company enables heritage professionals to maintain stable environmental conditions that protect artefacts over the long term. This integrated approach supports both preventative conservation practices and the responsible management of historically significant collections.

As part of its environmental and sustainability commitments, Bev/Art has prepared this carbon reduction plan in accordance with the UK Government's Procurement Policy Note 06. The report outlines the organisation's greenhouse gas emissions associated with its operations and describes the measures being implemented to manage and reduce these emissions over time. By undertaking this assessment, the company demonstrates its commitment to transparency, responsible environmental management, and the continuous improvement of its operational sustainability.

Methodology

Bev/Art retains responsibility for the internal processes governing the collection, management, and review of the data presented within this Carbon Reduction Plan. In preparing this report, the company has collaborated with ESG Pro Ltd to support the consistent application of emissions calculation methodologies and to ensure that the reporting approach remains transparent, proportionate, and aligned with recognised standards. The methodological framework applied in this assessment follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard together with the Corporate Value Chain Scope 3 Standard, which are internationally recognised frameworks for the credible quantification 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 well established basis for emissions accounting and are widely used across the United Kingdom to support methodological consistency and comparability between reporting periods. Their use ensures that the emissions calculations presented in this report align with recognised public sector expectations and the methodological guidance associated with Procurement Policy Note 06.

For the reporting period from 1 January 2025 to 31 December 2025, Bev/Art has undertaken greenhouse gas emissions reporting in order to establish a clear and structured understanding of the emissions associated with its operations and relevant elements of its value chain. This Carbon Reduction Plan presents a transparent overview of the organisation's emissions profile and supports the development of informed management decisions, improved data collection practices, and the identification of opportunities for environmental improvement in line with the principles and expectations established under PPN 006.

Scope 1 Direct Emissions

A review of the company's operational activities confirms that Bev Art does not generate any Scope 1 emissions. Scope 1 includes direct greenhouse gas emissions arising from sources owned or controlled by the organisation, such as the combustion of fuels in heating systems or generators, fuel consumption in company owned vehicles, or fugitive emissions from refrigeration systems and industrial processes.

The company operates from a rented office space within a shared building and does not burn fossil fuels on site for heating or other operational purposes. Bev Art does not own or operate any company vehicles and does not maintain refrigeration equipment or other systems that could generate fugitive emissions. As a result,

there are no emission sources under the operational control of the organisation that fall within the Scope 1 boundary. On this basis, Scope 1 emissions are recorded as zero for the reporting period.

Scope 2 Purchased Electricity

Scope 2 emissions represent the indirect greenhouse gas emissions associated with the generation of purchased electricity consumed by the organisation. The calculation follows the methodological guidance established by the Greenhouse Gas Protocol Corporate Standard, which requires emissions from purchased electricity to be reported using both the location based and market based approaches.

The assessment began by identifying the total electricity consumption associated with the company's operational site during the reporting period. Electricity usage was measured in kilowatt hours and then multiplied by the appropriate emission factor representing the average greenhouse gas intensity of electricity generation within the national grid where the electricity was consumed. This calculation produces the location based emissions figure, which reflects the environmental impact of electricity use based on the overall generation mix of the electricity system supplying the building.

In addition to the location based calculation, the market based method was applied to reflect the contractual characteristics of the electricity supply. This approach considers whether electricity has been purchased through specific supply agreements supported by recognised renewable energy certificates or similar instruments. Where electricity procurement is linked to certified renewable energy sources, the consumption may be reported using a zero emission factor in accordance with recognised reporting guidance. The use of both methods provides transparency by distinguishing between the general grid electricity intensity and the emissions associated with the organisation's specific electricity purchasing arrangements.

Scope 3 Category 1 Purchased Goods and Services

Scope 3 Category 1 emissions represent the upstream greenhouse gas emissions associated with the production of goods and services purchased by the organisation during the reporting period. In the absence of detailed supplier specific lifecycle data, a spend based methodology was applied in accordance with the guidance provided by the Greenhouse Gas Protocol Corporate Value Chain Standard.

Under this approach, financial expenditure across procurement categories was identified and mapped to relevant industry sectors. Each expenditure category was then multiplied by an emission factor representing the average greenhouse gas intensity associated with economic activity in that sector. The emission factors applied are expressed in kilograms of carbon dioxide equivalent per unit of currency spent. The resulting values provide an estimate of the emissions embedded within

the production and delivery of purchased goods and services supplied to the organisation.

The calculated values were subsequently converted into tonnes of carbon dioxide equivalent to ensure consistency with the wider greenhouse gas inventory. Although these emissions provide an indicative estimate of upstream supply chain impacts, Scope 3 Category 1 emissions have been reported separately from the aggregated organisational emissions total. This decision has been taken in order to reduce the risk of potential double counting where purchased products or services may already contribute indirectly to other categories within the inventory.

Scope 3 Category 3 Fuel and Energy Related Activities

Scope 3 Category 3 emissions capture the upstream impacts associated with the production and delivery of electricity consumed by the organisation. While Scope 2 emissions account for the electricity generation itself, this category includes the additional lifecycle emissions that occur prior to the electricity reaching the point of consumption.

The assessment began by identifying the total electricity consumption associated with the organisation's operational site during the reporting period. This electricity usage was then multiplied by the relevant upstream emission factors representing the greenhouse gas emissions associated with electricity generation processes and transmission and distribution losses within the electricity network.

Separate emission factors were applied for electricity production and network losses in order to capture the full upstream lifecycle impact of electricity supply. The resulting emissions were calculated in kilograms of carbon dioxide equivalent and subsequently converted into tonnes of carbon dioxide equivalent for reporting purposes. This approach provides a transparent representation of the indirect emissions associated with energy production and delivery that occur outside the organisation's direct operational boundary.

Scope 3 Category 5 Waste Generated in Operations

Scope 3 Category 5 emissions represent the greenhouse gas emissions associated with the treatment and disposal of waste generated during organisational activities. The calculation methodology follows the guidance provided by the Greenhouse Gas Protocol and the UK Government conversion factors for waste management processes.

Waste quantities generated during the reporting period were first recorded according to waste type and disposal method. Each waste stream was measured in tonnes and matched with the corresponding disposal pathway within the UK Government conversion factor dataset. These pathways include recycling, landfill, composting, and other waste treatment processes.

The quantity of waste for each category was multiplied by the appropriate emission factor expressed in kilograms of carbon dioxide equivalent per tonne of waste. Where waste materials were recycled, the closed loop recycling emission factors were applied in accordance with the official guidance. Organic waste streams were assessed using composting emission factors where applicable. The resulting emissions were converted into tonnes of carbon dioxide equivalent and aggregated to determine the total emissions associated with waste generated during the reporting period.

Scope 3 Category 6 Business Travel

Scope 3 Category 6 emissions capture the greenhouse gas emissions generated by employee travel undertaken for business purposes using transport modes that are not owned or directly controlled by the organisation. The calculation was undertaken using the UK Government greenhouse gas conversion factors and aligns with the methodological guidance of the Greenhouse Gas Protocol Corporate Value Chain Standard.

Business travel activity data was collected for the reporting period and categorised according to the primary travel components associated with employee travel. These included air travel, land based transport, and accommodation linked to business trips. For air travel, the distance travelled for each flight was identified in kilometres and multiplied by the relevant emission factor associated with passenger aviation. Flight distances were categorised according to haul classification, and emission factors appropriate to economy class passenger travel were applied where relevant.

Land transport emissions were calculated using passenger kilometre or vehicle kilometre emission factors depending on the transport mode used. Distances travelled by rail, taxi, and other land transport services were multiplied by the corresponding conversion factors within the UK Government dataset. Accommodation related emissions were estimated by applying country specific emission factors expressed per room per night to the total number of nights spent in hotels during business travel. The emissions from all travel components were then converted into tonnes of carbon dioxide equivalent and aggregated to determine the total emissions associated with business travel during the reporting period.

Scope 3 Category 7 Employee Commuting

Scope 3 Category 7 emissions represent the greenhouse gas emissions associated with employees travelling between their homes and their regular place of work. In order to estimate these emissions, Bev Art collected commuting information through an internal online survey completed by employees of the organisation.

The survey gathered information regarding the typical mode of transport used for commuting, the approximate travel distance, and the frequency with which employees travel to the office. This information was aggregated to represent the overall commuting behaviour of the workforce. The reported commuting distances

were then combined with the relevant emission factors from the UK Government greenhouse gas conversion factors dataset according to the transport mode used.

The resulting calculations provide an estimate of the greenhouse gas emissions generated by employee commuting during the reporting period. These emissions have been expressed in tonnes of carbon dioxide equivalent and incorporated into the overall greenhouse gas inventory.

Assessment of Immaterial Categories

Several Scope 3 categories were assessed during the reporting process but determined to be immaterial based on the operational characteristics of the organisation and the scale of the associated activities. Scope 3 Category 2 capital goods was reviewed through an examination of the company's financial records and capital expenditure documentation. The review confirmed that no capital assets meeting the reporting threshold were purchased during the reporting period, and therefore no emissions associated with the manufacture of capital equipment fall within the inventory boundary.

Scope 3 Category 4 upstream transportation and distribution was also assessed as immaterial. The organisation confirmed that the majority of suppliers are located in close proximity to its operational base, meaning that transportation distances for incoming goods are minimal. As a result, the logistics activity associated with the upstream supply chain is extremely limited and does not represent a significant source of greenhouse gas emissions.

Scope 3 Category 9 downstream transportation and distribution was determined to be immaterial due to the very limited scale of product shipments undertaken by the company. The organisation reported that only a small number of lightweight packages are shipped during the year through standard courier services. Given the very low shipment volumes and minimal package weight, the associated emissions are considered negligible when compared with other value chain activities.

Other downstream categories including processing of sold products, downstream leased assets, franchises, and investments were also evaluated and found to be either not relevant to the company's business model or negligible in scale. Bev Art supplies finished monitoring devices that are used directly by clients without further industrial processing, and the company does not operate franchise networks or hold investment portfolios that would generate measurable emissions within these categories. Two downstream lifecycle categories will be assessed further in future reporting cycles. These include Scope 3 Category 11 use of sold products and Scope 3 Category 12 end of life treatment of sold products. Future assessments will examine the electricity consumption associated with the operation of monitoring devices throughout their service life as well as the environmental impacts associated with the recycling or disposal of electronic components once the equipment reaches the end of its useful life.

Greenhouse Gas Inventory 2025

Emission Source	GHG (tCO ₂ e)
Scope 1	-
Scope 2 Market Based	-
Scope 2 Location Based	0.72
Scope 3-1* PG&S	76.70
Scope 3-2 CG	Immaterial
Scope 3-3 FERA	0.16
Scope 3-4 UTAD	Immaterial
Scope 3-5 W	0.01
Scope 3-6 BT	9.87
Scope 3-7 EC	3.85
Scope 3-8 ULA	Immaterial
Scope 3-9 DTAD	Immaterial
Scope 3-10 PSP	Immaterial
Scope 3-11 USP	To Be Assessed
Scope 3-12 ELSP	To Be Assessed
Scope 3-13 DLA	Immaterial
Scope 3-14 F	Immaterial
Scope 3-15 I	Immaterial
Total	14.44

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

Intensity Ratio	GHG (tCO ₂ e)
per FTE	2.06

Energy Use	kWh
Electricity	47,725.00

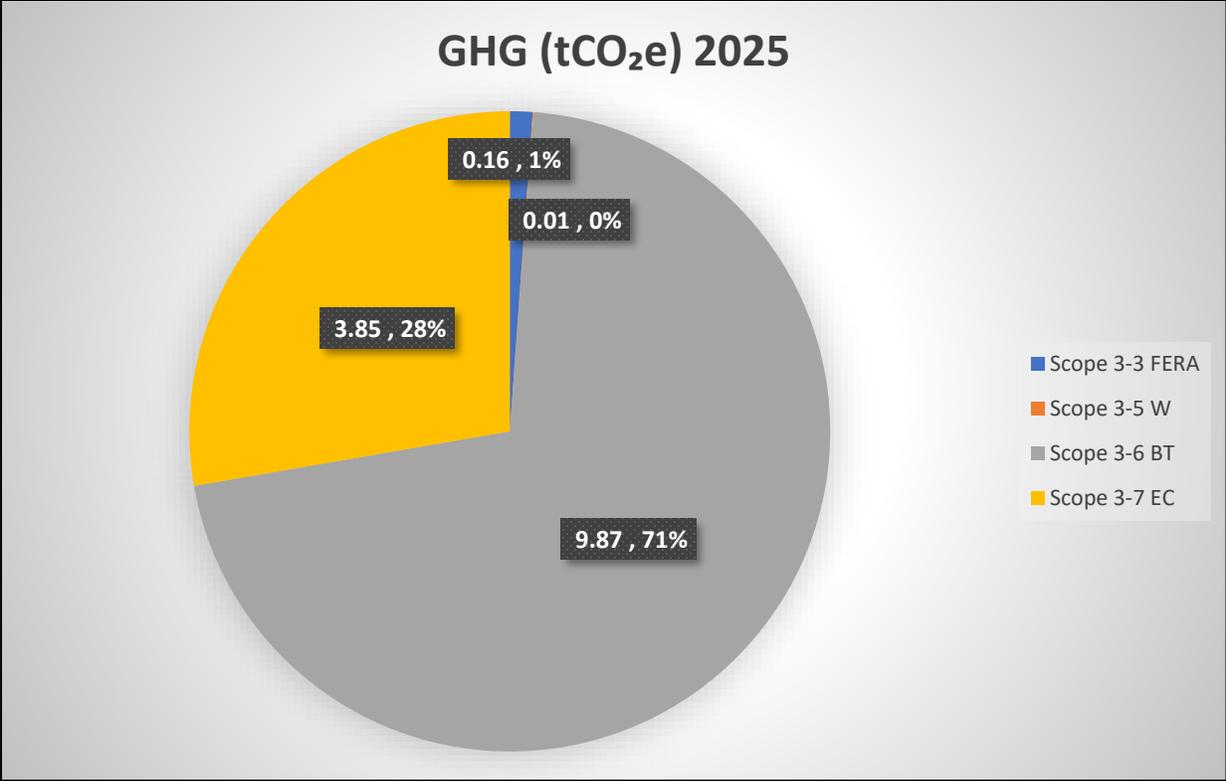
Inventory Analysis

The greenhouse gas inventory for the reporting period from 1 January 2025 to 31 December 2025 provides an overview of the emissions associated with Bev Art's operational activities and selected elements of its value chain. The total organisational emissions for the reporting year amount to 14.44 tonnes of carbon dioxide equivalent. This figure includes emissions arising from purchased electricity, upstream fuel and energy related activities, waste generated in operations, business travel, and employee commuting. Scope 1 emissions are recorded as zero because the organisation does not operate fuel combustion equipment, company vehicles, or other direct emission sources under its operational control.

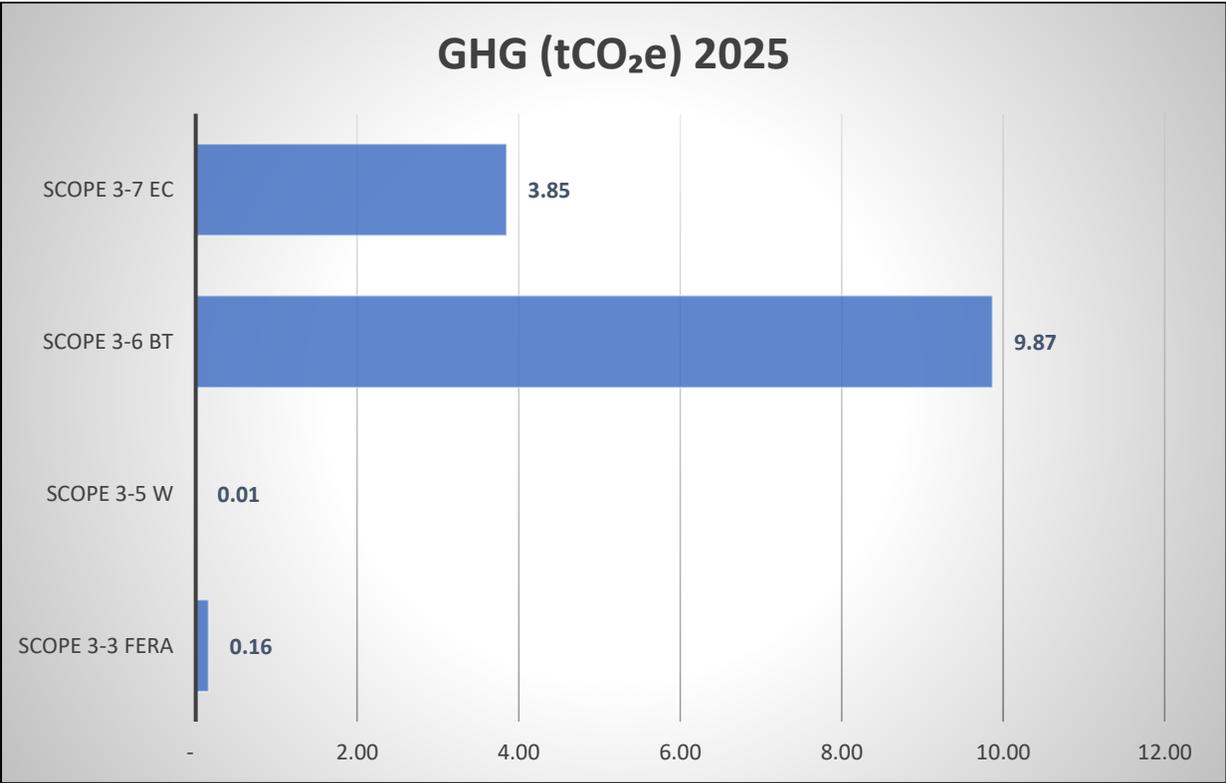
Electricity consumption represents the only energy related operational emission source within the company's direct activities. During the reporting period, the organisation consumed 47,725 kilowatt hours of electricity at its operational site. When calculated using the location based approach, this electricity consumption corresponds to 0.72 tonnes of carbon dioxide equivalent. Additional upstream emissions associated with the generation and delivery of this electricity are captured under Scope 3 Category 3 fuel and energy related activities, which contribute a further 0.16 tonnes of carbon dioxide equivalent to the greenhouse gas inventory.

The largest operational emission source identified within the inventory arises from business travel. Scope 3 Category 6 emissions associated with employee travel for work related purposes amount to 9.87 tonnes of carbon dioxide equivalent. These emissions reflect the impact of transport and accommodation linked to professional travel activities undertaken during the reporting year. Employee commuting also represents a notable indirect emission source, contributing 3.85 tonnes of carbon dioxide equivalent based on commuting patterns reported through the company's internal employee survey. Waste generated through office activities represents a comparatively small emission source, accounting for 0.01 tonnes of carbon dioxide equivalent.

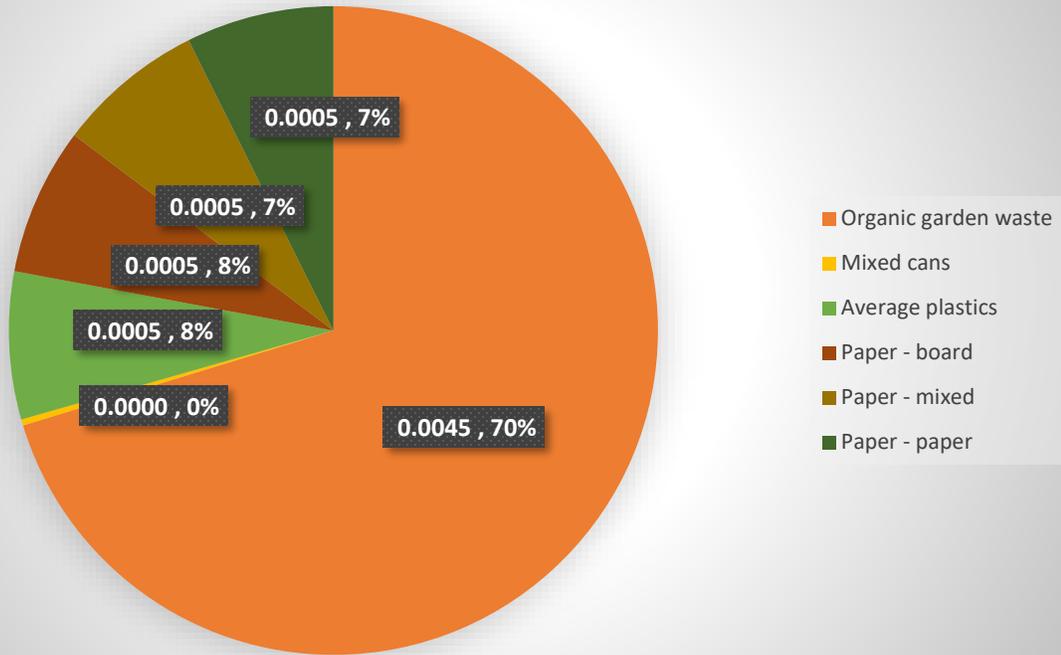
In order to provide additional context regarding the scale of emissions relative to organisational activity, an intensity indicator has been calculated based on workforce size. Based on a workforce of seven full time equivalent employees, the company's emissions correspond to 2.06 tonnes of carbon dioxide equivalent per employee. This indicator provides a useful basis for tracking emissions performance over time and supports the company's efforts to monitor and improve the environmental efficiency of its operations as the business develops.



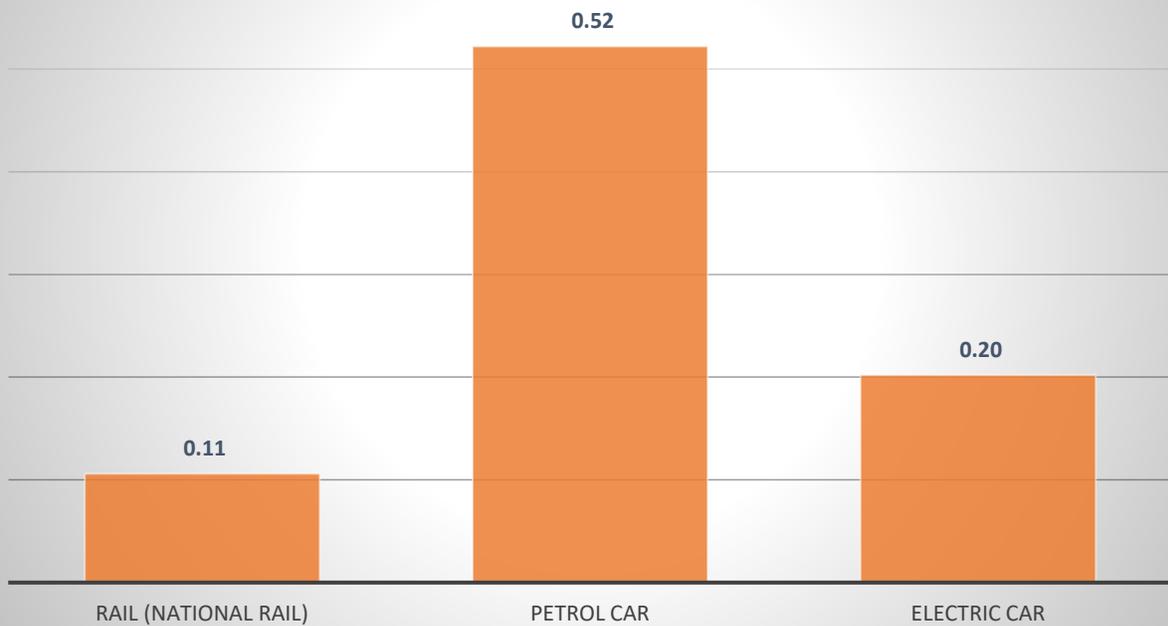
*Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.



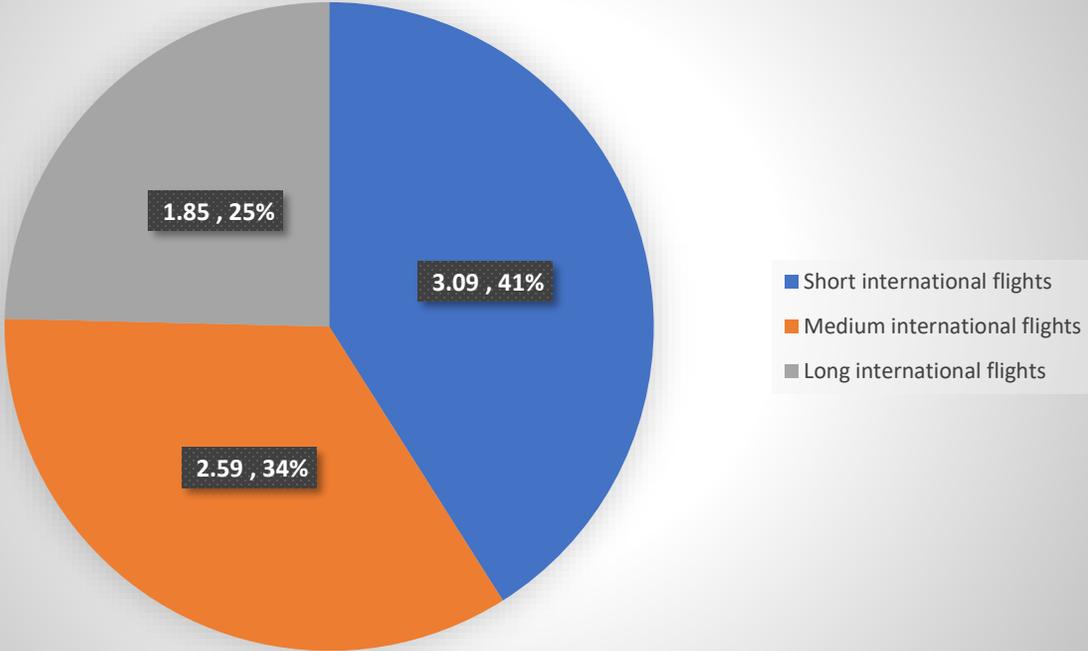
S3C5 Waste, GHG (tCO₂e) 2025



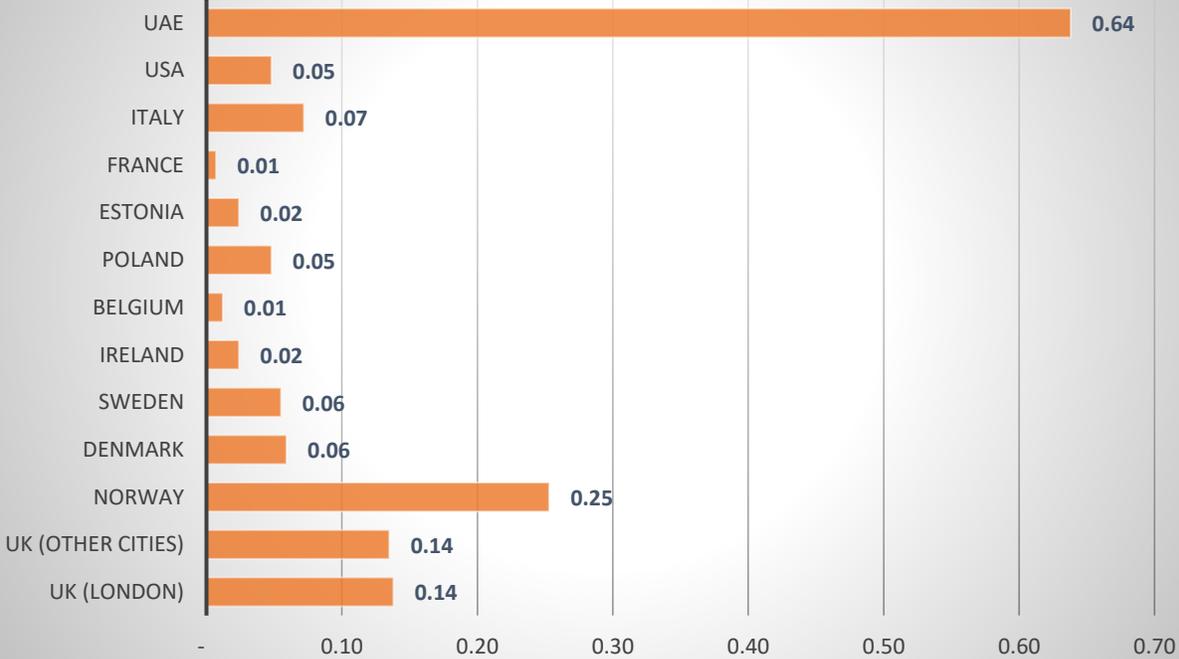
S3C6 Land Travel, GHG (tCO₂e) 2025



S3C6 Flights, GHG (tCO₂e) 2025



S3C6 Hotel Stays, GHG (tCO₂e) 2025



Emissions Management

Bev Art recognises that the measurement of greenhouse gas emissions represents an essential first step in managing and reducing its environmental impact. The 2025 greenhouse gas inventory establishes a clear baseline that allows the organisation to understand the sources of its emissions and identify priority areas for improvement. Given the structure of the company's operations, the most significant emission sources arise from indirect activities, particularly business travel and employee commuting. The organisation therefore intends to focus its emissions management efforts on improving data visibility, strengthening operational awareness, and implementing practical measures that can gradually reduce emissions over time.

A key element of this strategy involves the development of a more structured internal monitoring system for environmental data. The company intends to introduce regular tracking of energy consumption, travel activity, and commuting patterns through a centralised data collection process. Establishing a monthly monitoring approach will allow the organisation to observe changes in emissions patterns during the year and respond proactively to emerging trends. By implementing a structured carbon data pipeline that integrates operational data with emissions calculations, the organisation can progressively improve both the accuracy of reporting and the effectiveness of its environmental management practices.

Energy Management and Electricity Consumption

Electricity represents the primary form of energy used within the organisation's office operations. The company operates from a small office environment with standard administrative equipment and no energy intensive machinery or industrial processes. As a result, the overall energy demand associated with daily activities remains relatively limited and is primarily linked to general office functions such as lighting, computing equipment, and standard workplace services.

The electricity supplied to the site is sourced through a renewable electricity arrangement supported by Guarantees of Origin. As a result, the organisation reports zero emissions under the Scope 2 market based method. Although electricity related emissions are already minimal, Bev Art will continue to monitor electricity consumption on a regular basis in order to maintain efficient energy use and support accurate environmental reporting. Regular tracking of electricity consumption will also support improved visibility of operational energy use and help ensure that the organisation maintains responsible energy management as the business develops.

Business Travel Management

Business travel represents the largest contributor to the company's reported emissions. These emissions arise primarily from travel undertaken to support

international client engagement, project deployment, and collaboration with museums and cultural heritage organisations across Europe and North America. As a result, this category represents the most significant opportunity for emissions management and potential reduction.

The organisation intends to strengthen the monitoring of travel activity through improved data collection systems that record the distance travelled, transport mode used, and purpose of each trip. Integrating this information into a structured monthly reporting process will provide management with greater visibility over travel related emissions and support more informed decision making. Where operationally appropriate, the company will prioritise lower emission travel options such as rail travel for shorter journeys and the increased use of digital collaboration tools to reduce the need for certain business trips while maintaining effective communication with clients and partners.

Employee Commuting

Employee commuting represents a meaningful indirect source of emissions within the organisation's greenhouse gas inventory. These emissions arise from staff travelling between their homes and the office location during the working week. Although commuting patterns are influenced by individual circumstances, the organisation recognises that encouraging more sustainable travel behaviour can contribute to reducing overall emissions.

The company intends to continue monitoring commuting patterns through periodic employee surveys that capture information on travel distances, commuting frequency, and transport modes. This information will allow the organisation to identify opportunities to support lower emission commuting options such as public transport, cycling, or walking where feasible. Flexible working arrangements may also contribute to reducing commuting related emissions by decreasing the number of journeys required while maintaining effective collaboration across the team.

Waste Management Practices

Waste generated through office activities currently represents a very small proportion of the company's total emissions. Nevertheless, responsible waste management remains an important aspect of environmental practice. Bev Art will continue to minimise waste generation through responsible procurement, digital documentation practices, and the recycling of office materials wherever possible.

Improved monitoring of waste streams can also contribute to better environmental management. Recording waste quantities and disposal methods on a periodic basis will allow the organisation to maintain transparency regarding its waste management practices and ensure that recycling opportunities are maximised. Over time, this information can support further reductions in waste related emissions while reinforcing environmentally responsible operational practices.

Strengthening Carbon Data Management and Reporting

A central component of the company's future emissions management approach will involve the implementation of a structured carbon data collection system. By establishing a monthly tracking process for key activity indicators such as electricity consumption, travel distances, accommodation nights, and commuting patterns, the organisation can create a consistent and reliable carbon data pipeline. This system will allow operational data to be gathered in a standardised format and integrated directly into emissions calculations.

Developing this form of data infrastructure will improve both the timeliness and the accuracy of future carbon reporting. Instead of relying solely on retrospective annual data collection, the organisation will be able to observe emissions trends throughout the year and take corrective action where necessary. Improved data visibility will also support internal awareness of environmental performance and encourage a culture of responsible resource management across the organisation.

Continuous Improvement and Future Reporting

The current greenhouse gas inventory provides a valuable baseline that will support the company's ongoing environmental management efforts. As the organisation continues to refine its monitoring processes and strengthen its carbon data collection systems, the completeness and precision of future emissions reporting will continue to improve. Planned assessments of additional downstream categories, including the use of sold products and the end of life treatment of monitoring devices, will further enhance the transparency of the company's value chain emissions profile.

Through the combination of structured monitoring, responsible operational practices, and ongoing methodological improvement, Bev Art can progressively reduce the environmental impact associated with its activities. The development of a regular emissions tracking framework will enable the organisation to transform its greenhouse gas inventory from a reporting exercise into an active management tool that supports informed decision making and continuous environmental improvement.

Emissions Reduction Targets and Strategic Direction

Bev Art acknowledges that the formalisation of emissions reduction targets is a fundamental prerequisite for the long-term stewardship of its environmental impact. The greenhouse gas inventory established for the 2025 reporting period serves as a robust baseline, providing the empirical foundation necessary to evaluate and enact substantive reduction opportunities. As the organisation matures its environmental monitoring and reporting frameworks, the adoption of structured reduction targets will facilitate rigorous oversight of operational emissions and ensure the seamless integration of climate considerations into executive decision-making processes.

The primary long-term objective for the organisation is the attainment of net-zero greenhouse gas emissions by the year 2035. This target date is purposefully aligned with international climate trajectories and offers a pragmatic horizon for a burgeoning technology enterprise to systematically decarbonise as its operational data and management systems attain greater sophistication. Realising this ambition necessitates a sustained commitment to enhancing operational efficiency, securing comprehensive visibility of emissions across the value chain, and the incremental deployment of pragmatic measures designed to mitigate the environmental consequences of all business activities.

As an essential interim milestone, the organisation is committed to achieving a year-on-year reduction in operational emissions of five percent. This target functions as a definitive benchmark to drive continuous improvement and ensure accountability. Comprehensive annual reviews of emissions data will empower the company to verify that operational practices remain congruent with its strategic environmental objectives while identifying further avenues for enhancement as data granularity improves.

Strategic Framework for Absolute Emissions Reduction

The emissions profile of Bev Art highlights that the preponderance of greenhouse gas emissions stems from indirect activities, specifically business travel and employee commuting. Consequently, these sectors constitute the primary focus for all future initiatives directed toward the reduction of absolute emissions. By refining the collection and rigorous monitoring of travel-related data, the organisation will secure enhanced visibility into the drivers of its emissions profile, thereby enabling the optimisation of travel logistics.

Where operationally feasible, the company will prioritise lower-emission transport modalities and substitute physical travel with digital collaboration platforms. These adjustments are designed to reduce the frequency and distance of travel over time without compromising the quality of international client engagements. Whilst operational emissions from energy consumption are currently constrained by the procurement of renewable electricity, Bev Art will maintain stringent monitoring of

electricity usage and office resource consumption to ensure that energy demand remains efficiently managed throughout periods of organisational growth.

Furthermore, the reduction of absolute emissions will be augmented by a more profound comprehension of the wider value chain. Planned technical assessments regarding the electricity consumption of monitoring devices and the environmental impact of electronic component disposal will yield critical insights into the full lifecycle of the company's technology. Such intelligence will inform future product design refinements and operational shifts that contribute to a diminished environmental footprint across the entire product lifespan.

Methodological Approach to Emissions Intensity Reduction

Beyond the pursuit of absolute reductions, Bev Art will actively monitor emissions intensity to evaluate the carbon efficiency of its expansion. For a scaling technology firm, intensity indicators provide an essential metric to determine whether emissions are decoupled from economic growth. The organisation has identified two primary metrics for sustained monitoring: emissions per full-time equivalent employee and emissions relative to total turnover.

Tracking these indicators annually will provide a transparent view of whether operational growth is being achieved through carbon-efficient methodologies. Even during periods where business activity necessitates a fluctuation in absolute emissions, improvements in intensity will serve as a testament to the organisation's progress toward more sustainable operations. The success of these initiatives is predicated upon the strengthening of internal data management. By establishing a systematic pipeline for the collection of operational data, including electricity usage, travel distances, and commuting patterns, Bev Art will ensure a reliable and consistent carbon data infrastructure. This enhanced visibility will ultimately empower the organisation to reduce its emissions intensity while continuing to provide critical environmental monitoring solutions to the global cultural heritage sector.

Data Quality and Coverage

Emissions Source	Data Source	Assumptions and Data Limitations	Type of Data
Scope 2 Purchased Electricity	Electricity consumption records for the operational office site	Electricity consumption represents total building allocation for the reporting period. Location based emissions calculated using national grid emission factors. Market based calculation dependent on supplier renewable electricity certification supported by Guarantees of Origin.	Primary activity data (kWh)
Scope 3 Category 3 Fuel and Energy Related Activities	Derived from total electricity consumption reported under Scope 2	Upstream emissions calculated using UK Government emission factors for electricity generation and transmission and distribution losses. No site specific grid loss data available.	Calculated secondary data
Scope 3 Category 1 Purchased Goods and Services	Company procurement expenditure and financial records	Spend based methodology applied using sector level emission factors. Financial expenditure mapped to industry categories. Supplier specific lifecycle emissions data not available.	Secondary spend based data
Scope 3 Category 5 Waste Generated in Operations	Waste service records and office waste management information	Waste quantities estimated according to waste streams generated during office activities. Disposal methods aligned with standard waste treatment pathways. Limited granularity in waste weight tracking.	Mixed primary and estimated data
Scope 3 Category 7 Employee Commuting	Internal employee commuting survey	Commuting emissions calculated using self reported commuting distances, transport modes, and travel frequency. Results aggregated across the workforce and extrapolated for the reporting period.	Survey based estimated data

Scope 3 Category 4 Upstream Transportation and Distribution	Operational review of supplier logistics and procurement arrangements	Assessed as immaterial because the majority of suppliers are located in close proximity to the operational site, resulting in minimal transport distances for incoming goods.	Qualitative assessment
Scope 3 Category 6 Business Travel	Internal travel records and expense information relating to employee business trips	Travel distances estimated based on available travel information. Air travel categorised by flight distance classification. Economy class emission factors applied where travel class information unavailable. Accommodation emissions estimated using country level hotel emission factors per room night.	Mixed primary and estimated data
Scope 3 Category 9 Downstream Transportation and Distribution	Review of product shipment activity	Assessed as immaterial due to very low shipment volumes and the small size and weight of packages delivered through courier services.	Qualitative assessment
Scope 3 Category 2 Capital Goods	Financial records and capital expenditure review	No capital asset purchases identified during the reporting period that meet reporting thresholds. Category therefore considered not applicable for the reporting year.	Qualitative assessment
Scope 3 Category 11 Use of Sold Products	Product lifecycle review of monitoring devices	Category identified for future assessment. Electricity consumption associated with the operation of monitoring devices during their service life has not yet been quantified.	Data not yet available

<p>Scope 3 Category 12 End of Life Treatment of Sold Products</p>	<p>Product lifecycle review of monitoring devices</p>	<p>Category identified for future assessment. Environmental impacts associated with the disposal or recycling of electronic components have not yet been quantified.</p>	<p>Data not yet available</p>
<p>Scope 3 Categories 10, 13, 14, 15</p>	<p>Operational and financial review of company activities</p>	<p>Categories assessed as not relevant to the organisation's current business model or negligible in scale. No franchises, downstream leased assets, or investment portfolios generating reportable emissions.</p>	<p>Qualitative assessment</p>

Governance and Oversight

Effective governance of greenhouse gas emissions at Bev Art requires clear internal responsibility for the collection, management, and review of environmental data. As a small technology company, the organisation manages its emissions monitoring processes through a structured but proportionate approach in which operational data collection is coordinated internally while strategic oversight remains with senior management. This ensures that greenhouse gas reporting is integrated into the company's broader operational management practices and that emissions information is treated as an important component of environmental performance monitoring.

At the operational level, responsibility for collecting activity data relating to electricity consumption, business travel, employee commuting, and other relevant activities sits with designated internal staff responsible for administrative, finance, and operational coordination. These individuals gather the required supporting information, maintain records of activity data, and provide documentation required for emissions calculations. Data collected during the year is reviewed to ensure that the information used in emissions reporting is consistent with operational activities and accurately reflects the organisation's environmental footprint.

Senior management retains overall responsibility for the review and oversight of the company's greenhouse gas inventory and carbon reduction plan. The management team reviews the results of the emissions assessment, considers the sources of emissions identified within the inventory, and evaluates opportunities for improving environmental performance. This oversight ensures that environmental considerations are incorporated into operational decision making and that emissions data informs the development of future environmental management practices.

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: 12 / 03 / 2026

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>