



Brave AI Sustainability Workstream

Carbon Reduction Plan (Issue 1, 2025)

Client: Bering Limited

Project / Report No: 2532/2

Version: 1.0

Date: 2026-02-06

Document Information

Project Name:	Brave AI Sustainability Workstream
Document Title:	Carbon Reduction Plan (Issue 1, 2025)
Client Name:	Bering Limited
Client Contact:	James Blackwood
Client Address:	By email
Document Status:	Final for Issue
Author:	G M Bollan (Thorium Consult)
Approved:	R Fain (Aurora)
Date:	2026-02-06
Version:	1.0
Project / Report Number:	2532/2

Revision History

Version	Date	Authored	Approved	Notes
0.1	2026-01-07	G M Bollan	R Fain	Final draft for Client Review
0.2	2026-01-30	G M Bollan	R Fain	Revised draft for Client Approval
1.0	2026-02-06	G M Bollan	R Fain	Final for Issue

© Copyright 2026 Aurora. The concepts and information contained in this document are the property of Aurora Environmental Consulting Limited, trading as Aurora. Use or copying of this document in whole or in part without the written permission of Aurora constitutes an infringement of copyright unless otherwise expressly agreed by contract.

Limitation: This document has been prepared solely for the use of the Client and any party with whom a warranty agreement has been executed, or an assignment has been agreed. No other parties may rely on the contents of this document without written approval from Aurora for which a charge may be applicable. Aurora accepts no responsibility or liability for the consequences of use of this document for any purpose other than that for which it was commissioned, nor the use of this document by any third party with whom an agreement has not been executed.

The contents of this document are confidential to the intended recipient and may not be disclosed without their express consent. If received in error, please delete it without making or distributing copies. Opinions and information that do not relate to the official business of Aurora Environmental Consulting Limited registered at 45 Wesley Road, Stanningley, Leeds, LS28 6EJ, trading as Aurora, are not endorsed by the company.

Contents

1. Introduction	4
2. Carbon Reduction Plan	5
2.1 Bering's Commitment to Net Zero	5
2.2 Baseline and Current Greenhouse Gas Emissions	5
2.3 Other Greenhouse Gases	8
2.4 Environmental management and carbon reduction measures	8
3. National and International Trends	10
4. Avoided emissions	11
5. Forward Strategy and Offsetting	12
Appendix 1 CRP in PPN006 format	13

1. Introduction

Bering Limited (Bering) has instructed Aurora Environmental Consulting Limited (Aurora) to develop a Carbon Reduction Plan (CRP).

‘Carbon’ in the context of a CRP is an abbreviation of carbon dioxide, the most significant of the greenhouse gases (GHG) in terms of the scale of its anthropogenic emissions. However, a CRP requires consideration of all GHGs included in the Kyoto Protocol ‘basket of seven’ and therefore rather than considering ‘carbon’ or ‘carbon dioxide’ in isolation, this document discusses GHGs generically as ‘GHG emissions’ or simply ‘emissions’.

The Climate Change Act 2008 (as amended in 2019) sets out the UK Government's obligation to reduce total GHG emissions by at least 100% by 2050, as calculated on a 1990 baseline. This is known as the net zero commitment.

Goods and services procured by government departments, agencies and non-departmental public bodies including the National Health Service (NHS) must in general be compatible with the net zero commitment. Organisations selling to the NHS, including Bering, are therefore required to demonstrate their own net zero commitment and provide details of how a net zero target by 2050 (at the latest) will be achieved.

This requirement is described in Cabinet Office Procurement Policy Note “Taking Account of Carbon Reduction Plans in the procurement of major government contracts” (PPN006, UK Government, 2021, updated 2025).

To comply with the NHS CRP requirements, and align with the UK government’s PPN 006, a CRP must:

- confirm the NHS supplier’s commitment to achieve net zero by 2050 or earlier for their UK operations;

- provide the supplier’s baseline and current emissions for the sources included in scope 1 (direct emissions) and 2 (indirect emissions from the purchase of electricity) of the World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol (“GHG Protocol”) and, at a minimum, a defined subset of scope 3 emissions, i.e. arising from procured goods and services. The five required GHG Protocol scope 3 categories are:

- upstream transportation and distribution;
- waste generated in operations;
- business travel;
- employee commuting; and
- downstream transportation and distribution.

- provide emissions reporting in terms of CO₂e (carbon dioxide equivalent) for the seven greenhouse gases and groups of gases covered by the Kyoto Protocol;

- set out the environmental management measures in effect, including certification scheme or specific carbon reduction measures adopted to achieve net zero emissions by 2050;

- be board or company director approved;

be clearly signposted and published on the supplier's website; and
be updated at least annually.

2. Carbon Reduction Plan

This document sets out Bering's approach to measuring GHG emissions and achieving net zero by 2050.

A summary version of the CRP which is based on the Carbon Reduction Plan template from PPN006 is included as Annex 1 of this document. A more detailed description of the CRP and its derivation is to be found in this main report.

2.1 Bering's Commitment to Net Zero

Bering's commitment to achieving net zero emissions has been made publicly and is communicated on the company website at <https://beringresearch.com/net-zero-commitment/>:

'Bering is committed to achieving Net Zero emissions by 2040 for scope 1, 2 and relevant scope 3 emissions and by 2045 for all emissions. This commitment was made on 03/01/2024 by the board of directors.'

The commitment is hosted on a dedicated page of Bering's website which is clearly linked at the foot of the homepage. Approval by the directors is explicitly stated. The first annual review is not due until later in 2026.

CRP Compliance: This commits Bering to net zero emissions ahead of the UK Government stretch target date of 2045 and addresses point 1, 5, 6 and 7 of the CRP requirements.

2.2 Baseline and Current Greenhouse Gas Emissions

Bering appointed Aurora to undertake a comprehensive GHG footprinting exercise for the baseline year of 2024, being the year which marked a significant increase in Bering's commercial activities and first deployment of the Brave AI tool. The full 2024 carbon footprint report ("2532 Bering Carbon Footprint Report 2024 V1.0" by Aurora Environmental Consulting Ltd) published on the Bering website.

The basis of the GHG calculations is corporate activity data provided by Bering and emission factors published by the UK government and third-party data available in the public domain, specifically international factors developed by Watershed Technologies Inc. for the Comprehensive Environmental Data Archive (CEDA) database.

Bering has no Scope 1 (direct) or Scope 2 (indirect from energy purchase) emissions. The whole of the Bering 2024 GHG footprint was Scope 3 (value chain) activities, principally from Purchased Goods and Services and more specifically from the procurement of consultancy and other professional services.

The total GHG footprint for Bering in 2024 was 14.3 tonnes of carbon dioxide equivalent (CO₂e).

The breakdown by Scope 3 emissions typology is shown in Table 1 together with justifications for the inclusion or omission of the Scope 3 emission categories included following a materiality assessment by Aurora.

CRP Compliance: Table 1 addresses point 2 of the CRP requirements.

Table 1 Bering's 2024 Scope 3 Greenhouse Gas Emissions

Scope 3 category	PPN 006?	Included?	Justification	% of total GHG emissions	Tonnes of CO ₂ e
Purchased goods and services	N	Y	Bering purchases a range of goods and services, overwhelmingly the latter, for its business activities, which would be a material omission from the Scope 3 calculations.	85	12.2
Upstream transportation and distribution	Y	N	This category considers emissions from the transportation and distribution of purchased goods which are negligible for Bering in 2024.	0	0
Waste generated in operations	Y	N	Bering generates no commercial waste streams.	0	0
Business travel	Y	Y	This relates to emissions associated with staff travelling for business purposes in vehicles not owned or operated by Bering. This also includes emissions from nights stayed in hotels for business travel.	6	0.8
Employee commuting (home working)	Y	Y (Adapted)	Bering employees are home-based, so emissions associated with home working are included under this category for full disclosure.	8	1.2
Downstream transportation and distribution	Y	N	There are no physical goods produced by Bering to be transported or distributed.	0	0
Use of sold product	N	Y	The use of Bering's digital products will require energised IT equipment. Bering's Brave AI product was hosted by the NHS for multiple users in 2024 and assumptions have been made on incremental energy consumption by servers and hence GHG emissions.	1	0.1

2.3 Other Greenhouse Gases

All data were calculated expressed as CO₂e which includes contributions (if any) from Kyoto Protocol 'basket of seven' greenhouse gases. Aurora considers the actual GHG emissions calculated for Bering's Scope 3 categories are to be overwhelmingly composed of carbon dioxide from fossil fuel combustion with negligible contributions from the other GHGs.

CRP Compliance: No other material GHG emissions other than carbon dioxide are expected as a result of Bering's activities. This addresses point 3 of the CRP requirements.

2.4 Environmental management and carbon reduction measures

CRP Compliance: This section of the report sets out in detail Bering's route to net zero GHG emissions by 2045 and addresses point 3 of the CRP requirements.

On the basis of the 2024 baseline data, Bering's calculated emissions are a very small amount and in line with Aurora's expectations for the order of magnitude emissions from a microbusiness which does not manufacture or transport physical products. Nonetheless, Bering has made a public commitment to net zero ahead of the UK government deadline, as an acknowledgement that UK businesses of all sizes have a contribution to make to deliver the national target.

Bering also has growth aspirations which, on the current basis of calculation, would imply higher GHG emissions, emphasising the need to remain focussed on both existing and future emissions categories.

Bering's strategy for managing and reducing emissions takes each category in turn and considers ways in which to both improve the quality of data used to calculate emissions and practical steps towards their reduction. The strategy to manage residual emissions is also considered.

The materiality assessment which finalises the list of Scope 3 emissions categories from the GHG Protocol to include will be repeated for each reporting year so that emissions from new categories are not overlooked.

2.4.1 Scope 3: Purchased goods and services

Bering's 2024 purchased services (there were no physical goods of any significance) were predominantly consultancy and certification services. The scope 3 emissions for this category were calculated on the basis of the net amount spent on the services and the corresponding Environmentally Extended Input Output (EEIO) factor published in the CEDA by Watermark database. EEIOs for GHG emissions are usually developed using economic data on a sectoral basis for a geographical area with a particular energy mix, using modelling to arrive at emissions per unit of currency spent on that sector in that location. They are generic, and while better than nothing, do not reflect the particular GHG emissions performance of a specific company in the value chain.

Service providers increasingly supply their own company-specific GHG emissions data as this becomes a more common request from client organisations wishing to calculate their own Scope 3 emissions.

Purchased services are expected to remain a significant percentage of Bering's overall emissions. The exact nature of the purchased services may well change; in 2024, the predominant suppliers were a national certification body and a consultancy specialising in regulatory compliance for medical devices. The work of these suppliers was crucial in order to take Brave AI to market, but their input is likely to decrease in future years.

Bering will not recalculate purchased services emissions for 2024 on the basis of specific data from historic suppliers but will, from the 2025 reporting year onwards, set a spend threshold (initially the higher of £100,000 or 10% of Bering's gross annual revenue) which will identify 'major' suppliers. Major suppliers will be directly challenged to provide their own Scope 1, 2 and relevant Scope 3 emissions data for inclusion in Bering's future emissions reporting, in a format compatible with GHG Protocol methodologies so that they may be used in favour of the existing EEIO approach. Any supplier data will be subject to review by Bering's sustainability advisers before use.

In the short (pre-2030) term at least, lack of specific data from a supplier will not necessarily influence procurement decisions as Bering's purchasing strategy must be based on technical quality as the prime consideration. Bering believes that making the GHG emissions data request sends a strong market signal to the value chain which will eventually make the routine disclosure of GHG emissions a commercial necessity for its suppliers.

Major suppliers will also be challenged on their own net zero policy and strategies and planned management measures to mitigate emissions up to the net zero target date; the intention being that these incremental savings will gradually reduce Bering's Scope 3 emissions.

Summary management and reduction measures:

- Set a spend threshold which defines a 'Major Supplier' for 2025 onwards and review annually;
- Request empirical and non-EEIO based emissions data from Major Suppliers; and
- Challenge Major Suppliers on when and how they plan to achieve net zero.

2.4.2 Scope 3: Business travel

Bering will continue to collect and monitor data on company travel and hotel stays. Their policy will remain that online meetings are preferable to in-person meetings. Currently this category accounts for less than one tonne of CO₂e per year and as such does not warrant any specific interventions other than those described in the National and International Trends section below.

Summary management and reduction measures:

- Continue to minimise work-related travel in line with current working practices; and
- Track national decarbonisation trends for 2025 emissions reporting.

2.4.3 Scope 3: Employee commuting / homeworking

Bering has no immediate plans to establish a physical office so emissions from employee commuting will continue to be zero. Home working will continue to be the default for Bering employees and reported as a Scope 3 emissions source as per the advice in the Department of Energy Security and Net Zero (DESNZ) annual Greenhouse Gas Conversion Factors for Company Reporting. This category will also be influenced by national trends towards the decarbonisation of the electricity and gas supply networks.

For 2025 reporting, Bering will consider a sensitivity test where the DESNZ home working factors are compared with actual employee gas and electricity usage data, suitably weighted for the proportion of the home actually used for business purposes. These emissions would be recategorized as Scope 1 and 2 emissions (for gas and electricity usage respectively) in the event that Bering reported in this way. The recategorization would allow Bering to take advantage of any positive changes to employee’s energy contracts (e.g. changing to a certified 100% renewable electricity tariff) – but clearly Bering has no wish or right to mandate such a change on employees.

Summary management and reduction measures:

- Track national decarbonisation trends for 2025 emissions reporting; and
- Sensitivity test using empirical energy usage data to validate estimated emissions from home working.

2.4.4 Scope 3: Use of sold products

For the 2024 base year, Aurora has modelled a very approximate figure for hosted applications based on number of licenses in use, electrical energy consumption estimated by academic papers and DESNZ factors for 2024 grid electricity emissions. This is a placeholder data point which will be refined for future reporting years. The intention is to use energy and emissions data from the actual data centre hosting companies as the basis for this Scope 3 category.

Microsoft Azure, which hosts Brave AI for current NHS usage, is interrogable for emissions data by Microsoft account holders. The “Emissions Impact Dashboard for Azure” provides access via the Power BI Pro application to Scope 1, 2 and 3 emissions from Microsoft at a user account level. Brave AI-specific data provided by the NHS in 2025 will be used for Bering’s 2025 GHG reporting in place of Aurora’s 2024 estimation, though the two methodologies produce comparable results.

From 2026 onwards, Bering expects to control its own hosting infrastructure arrangements, so will be able to make use of any emissions reporting data or equivalent system operated by the ultimate infrastructure provider.

Summary management and reduction measures:

- Switch reporting basis from modelled estimates to infrastructure provider data; and
- Challenge providers on when and how they plan to achieve net zero.

CRP Compliance: This section of the report sets out in detail Bering’s route to net zero GHG emissions by 2045 and addresses point 3 of the CRP requirements.

3. National and International Trends

Scope 3 emissions are ultimately an aggregation of Scope 1 and 2 emissions further down the value chain, from electricity and fuel used in the production and transportation of physical materials and the provision of services.

It stands to reason therefore that as Scope 1 and 2 emissions decrease in a given manufacturing or service base, the resulting Scope 3 emissions will decrease.

The UK, which is the principal source of the service base responsible for the majority of Bering’s Scope 3 emissions, has drastically decreased the GHG intensity of electricity generation over the

last decade in terms of emissions per unit of electrical energy generated. Scope 1 emissions from vehicle exhausts have also reduced on a national fleet average basis, through more thermally efficient internal combustion engines and the increasing uptake of hybrid and electric vehicles bringing down the average gCO₂e/kilometre factor.

The data in Table 2, taken from the DESNZ (and previous departments) GHG Emission Factor annual reports and CEDA by Watermark, shows this trend.

Table 2 Data showing reductions in UK carbon intensity for scope 1-3 activities

Year	GB Grid electricity gCO ₂ e/kWh	UK fleet (“average car / unknown fuel”) gCO ₂ e/km	Scope 3 Service* from CEDA gCO ₂ e/£ spend
2005	479	N/A	N/A
2010	485	N/A	N/A
2015	462	186	(2018: 118)
2020	233	171	119
2025	177	167	100

*Factor for “Environmental and other technical consultancy services”. 2018 was the earliest year for which data was available.

The EEIO calculated by Watershed for the CEDA database confirm this trajectory follows through to UK Scope 3 emissions, at least over the course of the last five years.

The national decarbonisation is effectively the “rising tide that floats all boats” so Bering benefits, like all UK entities concerned with GHG emissions, but does not claim any role in this decarbonisation.

4. Avoided emissions

Bering is actively investigating avoided emissions from deployment of Brave AI. The hypothesis under test is that the use of Brave AI by a Primary Care Network allows proactive interventions among vulnerable patients which results in a decrease in the number of unplanned emergency admissions.

In emissions terms, the cost of the intervention is relatively low – it may be a telephone consultation with the patient or a home visit, so emissions from the health professional’s transport would be the only measurable effect. The savings from the intervention are assumed to be significantly higher than the costs. Accurate quantification of emissions from an emergency admission and subsequent hospital and outpatient care will be extremely challenging but reasonably, the transport, energy and resource use will be significantly more than any intervention prompted by Brave AI.

A full avoided emissions investigation will be published ahead of Bering’s 2025 emissions reporting.

The GHG Protocol is clear that whilst avoided emissions may be reported alongside a company’s actual emissions, they must not be subtracted from the total of Scope 1, 2 and 3 emissions for reporting purposes. Bering believes that reporting both types of emissions (actual and avoided)

is important, to demonstrate the potential of Brave AI to afford emissions savings beyond Bering's own emissions footprint.

5. Forward Strategy and Offsetting

The period 2025 to 2030 is anticipated as a growth phase for Bering with a significant increase in the number of Brave AI licenses sold in the period. Growth and increasing commercial activity are likely to bring about some increase in total GHG emissions, though as discussed, the broader national trajectory for Scope 1, 2 and 3 emissions is expected to be downward.

A new intensity metric will be developed, likely in 2026 ahead of 2025 reporting, to be reported alongside absolute emissions and show the emerging trend in emissions per unit of commercial activity (e.g. sale of a Brave AI license). This intensity metric will be an alternative means to track progress towards net zero emissions alongside the year-on-year absolute emissions from what is expected to be a rapidly growing company.

During this period, efforts will continue to identify emissions savings particularly from the major emitters in the Scope 3 value chain and from hosting infrastructure, which though a very small percentage of Bering's 2024 baseline emissions, is expected to grow in magnitude and significance as license sales increase.

Bering is currently developing its strategy to mitigate residual emissions that cannot be managed down by the adopted net zero target date of 2045 and plans to include the outcome of this process in its 2025 emissions report.

Residual emissions may be offset by the purchase of high-quality carbon credits from the voluntary market. The exact types of credit to be considered for purchase by Bering will be informed by the outcome of the UK government's recent consultation "Voluntary Carbon and Nature Market – Raising Integrity" (DESNZ, 2025, accessed via <https://www.gov.uk/government/consultations/voluntary-carbon-and-nature-markets-raising-integrity>). The current direction of UK policy and market sentiment suggests that credits from avoided emissions (e.g. from fuel switching and energy efficiency projects) will eventually become less desirable than credits from actual carbon removal projects (e.g. the use of Direct Air Capture technology to physically remove carbon dioxide from the atmosphere) but in the short term (pre-2030) it is likely that avoided emissions credits will dominate the commercial market in terms of fundamental availability and affordability. Bering's initial offsetting strategy will be to identify good quality credits of either typology that also offer value for money.

Summary of forward strategy:

- Incremental improvements in data quality from value chain;
- Residual GHG emissions which cannot be managed out of the value chain will be offset; and
- Offsetting will be in accordance with UK good practice and ultimately transition from avoidance to removal credits as the availability and affordability of the latter improves.

Appendix 1 CRP in PPN006 format

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

Carbon Reduction Plan template

Supplier name

Bering Limited

Publication date

06 February 2026

Commitment to achieving net zero

Bering Limited ('Bering') is committed to achieving net zero emissions by **2040**.

This template has been used for compliance with PPN006, more detail is provided in the full report "2532_2 Bering Carbon Reduction Plan v1.0".

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: 2024

Additional details relating to the baseline emissions calculations:

2024 is the selected baseline year, which marked a significant increase in Bering's commercial activities and first deployment of the Brave AI tool. This is also the most recent year for which emissions data has been calculated, hence the data in the two tables is the same; both are for 2024.

Baseline year emissions:

Emissions	Total (tCO2e)
Scope 1	0
Scope 2	0
Scope 3 (included sources)	14.3
Total emissions	14.3

Current emissions reporting

Reporting year: 2024

Emissions	TOTAL (tCO ₂ e)
Scope 1	0
Scope 2	0
Scope 3 (included sources)	14.3
Total emissions	14.3

Emissions reduction targets

Bering Ltd is a developer of medical AI technology and has no commercial property or manufacturing base and hence no Scope 1 and 2 emissions. All emissions reported for 2024 are Scope 3, from value chain activities.

PPN06 guidance requires that a minimum subset of Scope 3 emissions categories are considered in the Carbon Reduction Plan: Upstream transportation and distribution, waste, business travel, employee commuting and downstream transportation and distribution.

Bering has gone beyond this requirement and included all relevant Scope 3 categories, including all the stipulated categories, purchased goods and services and use of sold products.

The majority (80+%) of Bering's Scope 3 emissions in 2024 were from purchased services vital for the approval and market readiness of the Brave AI tool.

From the 2025 reporting year onwards, Bering has set a spend threshold (initially the higher of £100,000 or 10% of Bering's gross annual revenue) which will identify 'major' suppliers. Major suppliers will be directly challenged to provide their own Scope 1, 2 and relevant Scope 3 emissions data for inclusion in Bering's future emissions reporting, in a format compatible with GHG Protocol methodologies and subject to review by Bering's sustainability advisers before use.

No short-term interim reduction targets have yet been set as more data is clearly required to determine what realistic reductions are possible from Bering's Scope 3 value chain.

Carbon reduction projects

Completed carbon reduction initiatives

Bering Ltd is a young company and has completed calculation of its baseline emissions in early 2026. There are hence no completed initiatives to report at the time of submission of this document.

Future carbon reduction initiatives

Bering plans to implement further measures such as:

- Roll out of the Major Supplier challenge initiative;
- Minimise work-related travel wherever possible;
- Develop empirical data for emissions from home working;
- Confirm emissions data from the selected infrastructure hosting partners for the Brave AI tool; and
- Develop in 2026 an Offsetting Strategy for emissions which cannot be managed out of the Scope 3 value chain.

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 and uses the appropriate [government emission conversion factors for greenhouse gas company reporting](#).

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

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

Signed on behalf of the supplier:

.....

Date:

