



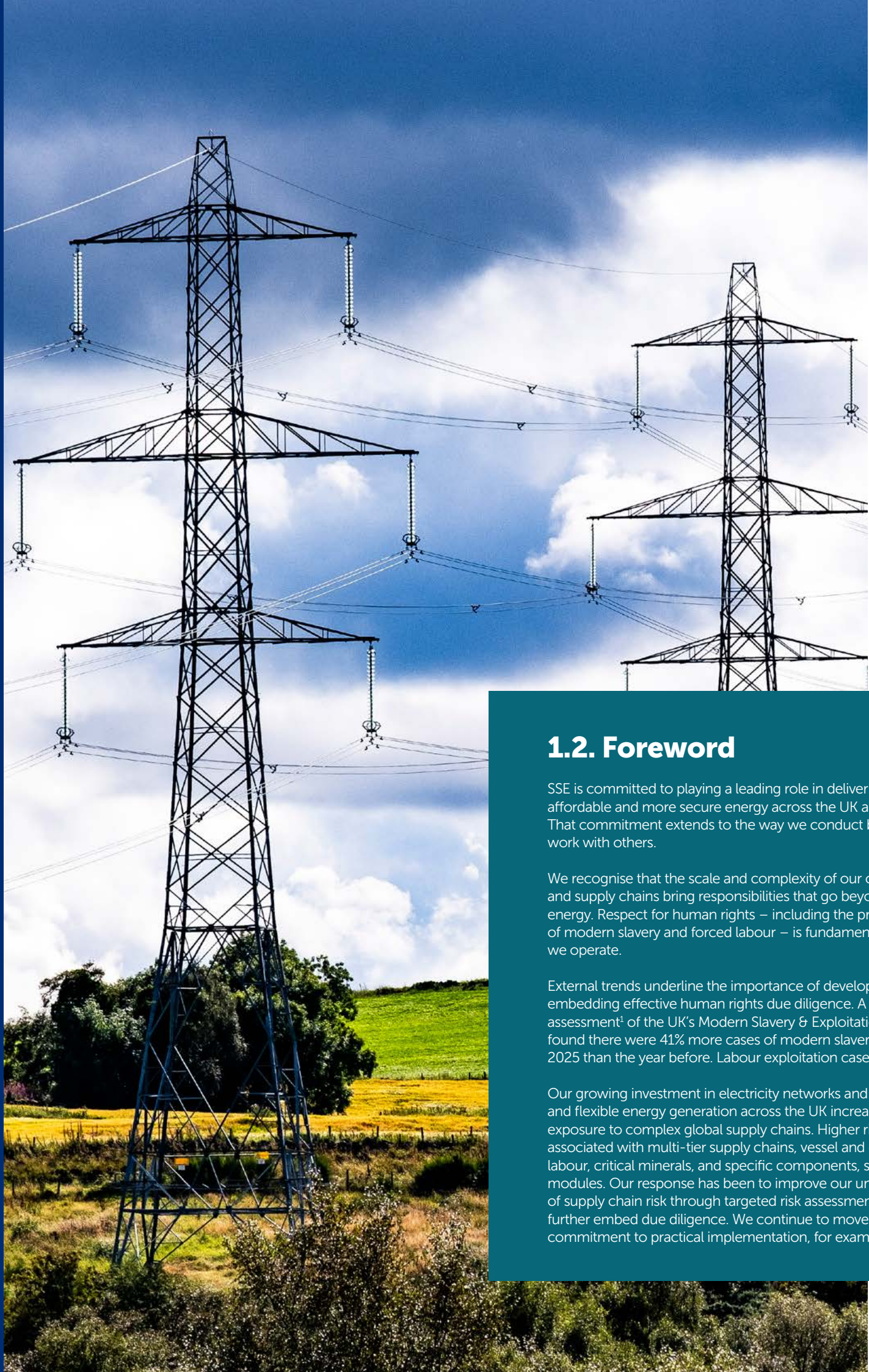
Human Rights Report and Modern Slavery Statement

September 2026



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1. Introduction

1.1. About this report

This is SSE's Human Rights Report and Modern Slavery Statement 2026, published in accordance with the requirements of the UK Modern Slavery Act 2015 ('the Act'). It is made pursuant to section 54(6) of the Act and constitutes SSE's modern slavery statement for the financial year ending 31 March 2026.

Information for this report is drawn from SSE's internal HR, procurement, and safety systems, as well as from audits, assessments, and engagement across business units and with external stakeholders. The structure of this report aligns with the latest Transparency in Supply Chains statutory guidance.

Alongside this report, SSE shares human rights information through relevant investor surveys and engages with frameworks including the CCLA Modern Slavery Benchmark. SSE publishes related reports covering sustainability, community investment, and just transition at [sse.com](https://www.sse.com).

Where SSE has operational control of a joint venture, the entity is subject to the same policies and processes as SSE's wholly owned businesses, unless otherwise stated. A full list of the businesses covered by this statement is provided on pages 221-223 of our [Annual Report 2026](#).

We welcome feedback on this report. Please contact us at: sustainability@sse.com.

1.2. Foreword

SSE is committed to playing a leading role in delivering cleaner, affordable and more secure energy across the UK and Ireland. That commitment extends to the way we conduct business and work with others.

We recognise that the scale and complexity of our operations and supply chains bring responsibilities that go beyond delivering energy. Respect for human rights – including the prevention of modern slavery and forced labour – is fundamental to how we operate.

External trends underline the importance of developing and embedding effective human rights due diligence. A 2025 assessment¹ of the UK's Modern Slavery & Exploitation Helpline found there were 41% more cases of modern slavery reported in 2025 than the year before. Labour exploitation cases rose by 65%.

Our growing investment in electricity networks and in renewable and flexible energy generation across the UK increases our exposure to complex global supply chains. Higher risks are associated with multi-tier supply chains, vessel and construction labour, critical minerals, and specific components, such as solar modules. Our response has been to improve our understanding of supply chain risk through targeted risk assessments and to further embed due diligence. We continue to move from policy commitment to practical implementation, for example through

strengthening contract clauses, audit checklists, escalation procedures and internal and supplier capability building.

Our Human Rights Strategy ('the Strategy') is designed to address our most salient human rights risks and ensure alignment with the UK Modern Slavery Act 2015, the UN Guiding Principles on Business and Human Rights (UNGPs), and other key international frameworks, such as the Organisation for Economic Co-operation and Development (OECD) guidelines referenced within relevant sections in this statement. It is implemented through the Human Rights Action Plan ('the Action Plan').

During 2025/26, we updated the Action Plan to reflect an improved understanding of our human rights risks, to align with evolving standards, and to ensure our commitments remain appropriately stretching.

This statement sets out the steps we have taken to progress the Action Plan and strengthen our approach to human rights due diligence. In line with statutory guidance, it also indicates priorities for 2026/27. The SSE plc Board of Directors approved this statement on 29 September 2026.

Barry O'Regan
Chief Financial Officer, SSE plc

1 Source: [Unseen-Helpline-Annual-Assessment_2025](#)

2. Key progress over 2025/26

Assessing, prioritising and managing risk



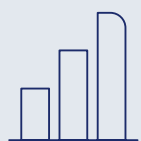
- Held a company-wide risk workshop to engage and upskill key internal stakeholders on UNGP requirements related to risk identification and management.
- Conducted several risk assessments, including for SSE's electricity transmission business, the wind component supply chain, and an on-site risk assessment at a subsea site.
- Conducted third-party visits at two renewable energy project sites.

Due diligence



- Updated our Human Rights Clause for supplier contracts.
- Strengthened our risk-based solar supply chain due diligence, focusing on transparency and upskilling suppliers.
- Embedded our Human Rights Incident Procedure and Human Rights Escalation Process, providing guidance for employees on how to raise a human rights concern and outlining the procedure the business will follow if a concern is raised.
- Strengthened human rights requirements within large capital projects.

Training and awareness



- Developed and delivered role-specific training for 359 employees across procurement, Safety, Health and Environment (SHE) and quality.

3. SSE's organisational structure, business, and supply chains



3.1. Organisation and business

SSE plc is a UK-listed energy company headquartered in Perth, Scotland, that invests in, develops, builds and operates the infrastructure and businesses required for a clean, secure and affordable energy system.

Our structure includes a mix of regulated and market-facing businesses: SSEN Transmission and SSEN Distribution (regulated electricity networks); SSE Renewables (wind, hydro, solar, batteries); SSE Energy Markets (balancing and optimisation); SSE Thermal (flexible thermal generation); and SSE Energy Solutions (customer energy services and distributed energy infrastructure). These businesses are supported by centralised corporate functions.

In November 2025, we announced a fully funded £33bn five-year investment plan to transform the UK's electricity infrastructure and deliver long-term benefits for society. 80% of the £33bn will be directed to regulated electricity networks, with the remainder being directed to renewables and flexible generation technologies.

For further detail on our business structure and model, supply chain and output volumes, see pages 6-7 and 26-38 of our [Annual Report 2026](#) and pages 24-28 and 31-37 of our [Sustainability Report 2026](#).

² This figure includes Ennevo Ltd. SSE's headcount excluding Ennevo Ltd is 14,722 (2024/25: 14,880).

³ SSE's diversity and inclusion targets can be found on pages 50-52 of our [Annual Report 2026](#) and page 37 of the [Sustainability Report 2026](#).

⁴ A contingent worker describes external personnel where the business determines that it cannot fulfil the requirement internally. A contingent worker can be a Consultant, Contractor or Temporary Agency Worker, excluding workers who are part of a wholly managed service contracted to a third party.

An overview of our workforce

At 31 March 2026, SSE employed 15,197² people, down from 15,819 people the previous year. This follows a period of sustained growth which saw headcount increase by nearly 50% between 2021/22 and 2024/25.

93%

of employees were based in the UK, 6% were based in Ireland and 132 employees were based outside of the UK and Ireland.

95%

of employees are on permanent contracts.

31.4%³

of employees are female.

11.4%

of employees are from BME backgrounds.

In addition, at 31 March 2026, SSE had a contingent workforce of 662 workers⁴.

Our progress in improving workforce diversity and inclusion can be found on pages 50-52 of our [Annual Report 2026](#) and page 37 of our [Sustainability Report 2026](#).





3.2. Understanding and managing a complex global supply chain

A resilient and sustainable supply chain is central to SSE’s business model, supporting major infrastructure delivery, innovation, risk management and driving shared social and environmental outcomes. We focus on long-term, responsible and collaborative relationships with suppliers that support our strategy.

In 2025/26, we spent £6.5bn with supply chain partners, up from £5.6bn the previous year. This is due to increased investment in electricity transmission and distribution projects. At 31 March 2026, SSE worked with 5,080 unique tier one suppliers ranging from global corporations to local businesses and from suppliers of key materials and infrastructure components to construction partners and facilities management.

While we have strong oversight of tier one suppliers, including detailed data on spend and location (see Section 9.3), visibility in the deeper tiers of the supply chain is more limited and therefore monitoring and enforcing due diligence is more challenging. We set expectations for suppliers and partners through policies and contractual clauses and require suppliers and partners to carry out due diligence across their own supply chains in line with our Sustainable Procurement Code (see section 6.1 and 9.4).

In addition, 74% of our supply chain, by spend, has a valid EcoVadis score. SSE receives its own score from EcoVadis and was awarded a Gold rating in 2026, putting it in the top 5% of all companies assessed.

A full breakdown of tier one supplier spend is provided in Appendix 3.



Economic impact through our supply chain

We work with an independent professional services firm every year to better understand the value SSE contributes to the UK and Irish economies, including through its supply chain activities. For the full report, visit **SSE’s Economic Impact Report 2026**.

£10.84bn

contribution to UK and Ireland GDP (in terms of gross value added (GVA)).

88,350

jobs supported across the UK and Ireland.

5 A score provided by EcoVadis, through an independent sustainability assessment, that rates a company’s performance across areas including labour and human rights, ethics, environment and sustainable procurement. A scorecard is valid for 12 months from its publication date.

3.3. Human rights governance structure

Our governance structure ensures that responsibility for the management of human rights risks is embedded at the most senior levels of the organisation, with senior leaders retaining ongoing oversight of risk management and human rights due diligence processes.

Board
- Overall responsibility for SSE’s approach to protecting human rights and mitigating the risk of modern slavery. - Approves SSE’s Human Rights Report and Modern Slavery Statement and the Group Human Rights Policy.
Group Executive Committee
- Approves SSE’s Human Rights Report and Modern Slavery Statement. - Ensures group policies are adhered to by supporting policy owners, monitoring policy implementation, and reviewing incidents and breaches.
Group Risk Committee
Responsible for managing the processes in place to assess and monitor the Group Principal Risks and provides oversight of Business Unit risks, including human rights.
Human Rights Steering Group
- Reports to the Group Risk Committee. - Responsible for the delivery of SSE’s Human Rights Strategy and the implementation of its Action Plan.
SSE’s Businesses
Identified leads are responsible for implementing policies and procedures with input from the SSE plc corporate teams.





4. Policies

4.1. Organisational policies

Our policies and procedures seek to address, mitigate, monitor, and communicate on risks and support a range of at-risk stakeholders.

These policies include:

Human Rights Policy: outlines SSE’s commitments to international human rights standards. It describes the company’s approach to respecting the human rights of its employees, those employed in its supply chain, and the rights of Indigenous Peoples and communities (including the right to free, prior and informed consent (FPIC)). The policy covers freedom of association and collective bargaining.

Whistleblowing Policy: supports employees to speak up and report suspected wrongdoing, including potential human rights abuses.

Employment Policy: underpins SSE’s commitment to being a responsible employer and prohibits any threat of violence, harassment and intimidation.

Procurement Policy: covers responsible purchasing practices (and the **Sustainable Procurement Code** describes how SSE manages human rights and modern slavery risk in the supply chain and sets out expectations of supply chain partners).

Employee and Contractor Privacy Policy: outlines how SSE stores personal data and the rights of individuals regarding their information.

Sustainability Policy: sets out how the company embeds sustainability at the core of its strategy and decision-making, supporting a just transition to net zero while creating long-term value for both shareholders and society.

Safety and Health Policy: outlines SSE’s commitment to the prevention of injury and ill health associated with its activities.

Corruption and Financial Crime Prevention Policy: summarises the company’s commitment to financial integrity and ethical behaviour.

Risk Management Policy: outlines SSE’s responsibility for management of risks, including human rights and modern slavery risk.

Climate Change Policy: outlines SSE’s approach to mitigate and adapt to the impacts of climate change and ensure that climate-related risks and opportunities – including support for the just transition – are integrated into both strategic and operational decision-making.

These policies are available to all employees and are available in different languages on request.

Policy implementation is supported by dedicated training and our **Doing The Right Thing – employee guide to good business ethics**.

Dates of the annual policy reviews are included on the first page of each policy, all of which are published at [sse.com](https://www.sse.com).

Our policies have been informed by engagement with key stakeholders including the Living Wage Foundation and Slave-Free Alliance.



5. Assessing and managing risk



5.1. Risk governance

Risk is assessed through desk-based risk assessments, deep dives into high-risk supply chains, and on-site checks. SSE's Human Rights Steering Group oversees the overall approach to, and reviews key findings from, human rights risk assessments.

Human rights and modern slavery risks are embedded within SSE's Group Principal Risks, reviewed annually by the SSE plc Board. See pages 57-63 of our [Annual Report 2026](#) for more detail.

5.2. Assessing, prioritising and mitigating risk

For SSE, downstream value chain activities primarily relate to the delivery of electricity and energy services to customers and the operation of some joint ventures and strategic partnerships in the UK and Ireland.

In this context, human rights risks are more significant within our upstream supply chain than our downstream activities. Nevertheless, we continue to monitor our full value chain, including how our products, services and downstream business relationships may create or contribute to adverse impacts on people.

Risk identification and supply chain engagement

Throughout 2025/26, we continued to map and assess human rights risk across the business:

- Company-wide risk workshop:** in July 2025, we held a human rights risk workshop with key stakeholders across the business to build understanding of UNGP risk assessment requirements, highlight common risks and support a more consistent approach to mitigation. Transformers and vessel workers were identified as two higher-risk areas. We have since launched dedicated workstreams, including engagement with tier one transformer suppliers on critical mineral supply chains and risk mitigation, and the development of bespoke capability-building materials for vessel teams. See section 7.1 for more details.
- Transmission risk assessment:** in 2025, we conducted a human rights risk assessment for SSE's electricity transmission business. The assessment spanned operations and the supply chain, including sourcing, manufacturing, vessels and construction. Existing mitigation measures were mapped against identified risks to highlight where due diligence could be strengthened, including through role-specific training. A plan is now being implemented with progress monitored.
- Subsea risk assessment:** in June 2025, **Utilities Against Slavery (UAS)** conducted a third-party on-site risk assessment at an SSE subsea project site – the Port of Nigg. The assessment was conducted due to the complex

risk associated with subsea projects, such as the reliance on subcontractors and temporary labour. Interviews were held with the principal contractor and on-site workers. The assessment identified that human rights risks were reduced due to high health and safety standards, security measures on site, and strong recruitment practices.

- Third-party site visits:** in-person visits were conducted at two renewable energy project sites in 2025, led by **Slave-Free Alliance**. The visits, which engaged site teams, principal contractors and relevant assurance functions, reviewed the risks of labour exploitation and modern slavery and built knowledge and awareness within the site's health and safety teams. Findings were positive, highlighting strong site culture and worker engagement. Potential improvements were identified, including better PPE management for some agency workers and targeted human rights training for contractors.
- Wind component risk mapping:** in early 2025, we conducted risk mapping across the upstream supply chains of major wind turbine components. Around 110 suppliers across multiple geographies were mapped to identify higher-risk areas. The findings highlighted components which are more likely to come from higher-risk geographies, helped to strengthen supplier information requests and enabled targeted mitigation. Findings were shared at the **Wind Sustainability Initiative**, supporting our contribution to wider industry risk management initiatives.
- Battery risk assessment:** in 2025, we worked with independent human rights organisation **twentyfifty** and two key manufacturing sites to assess risks linked to battery procurement and suppliers' due diligence. The review mapped the sourcing of key components and materials, including lithium and graphite, to identify where risks were most likely to arise and where supplier due diligence could be strengthened. The findings have informed a more targeted battery due diligence approach, with greater focus on supplier engagement, due diligence maturity, and traceability. The approach aligns with the requirements of the EU Battery Regulation 2023/1542.



2026/27 Activity:

Risk assessment guidance: we will develop and roll-out company-wide human rights risk assessment guidance. The guidance aims to drive a consistent, UNGP-aligned approach to human rights risk assessment across SSE's business units.

Energy Customer Solutions (ECS) Risk Assessment: following assessment of its solar due diligence, SSE's ECS business will identify further areas of activity to be prioritised for human rights risk assessment.

5.3. Our salient human rights risks

Table 1 summarises our most salient human rights risks and current mitigation actions, informed by risk assessments, audits, site visits, sector insights, supply chain intelligence and

stakeholder engagement. We will continue to review and update our salient human rights issues in line with emerging risks, learning and business changes.

Table 1: SSE's Salient Human Rights Risks

Supply chain stage	Human rights risks	People at risk	Mitigation actions	Section
Construction sites (predominantly UK and Ireland)	Modern Slavery	Temporary and agency labour	Human Rights Clause	9.4
	Health & Safety		Human Rights Incident Procedure	6.4
	Low pay	Those working in remote locations	Living Wage Clause	9.4
	Working conditions		Policy advocacy	6.2
Vessels	Working hours and fatigue	Migrant workers	Robust Health and Safety standards	9.4
	Discrimination	Local communities	SHE Specification for Contractors	6.1
	Recruitment fees		Site assessments and Utilities Against Slavery engagement to support best practice	5.2
	Lack of access to grievance mechanisms and remedy	Women and children	Training for project teams	7.1
Manufacturing (for example, infrastructure components and parts such as solar, wind turbines, cables, and transformers)	Barriers to collective bargaining	Religious and ethnic minorities	Procurement and onboarding due diligence	9.4
	Child labour		Sustainable Procurement Code	4.1, 9.4
	Land and indigenous rights	Indigenous groups	Audits and checks	5.2, 6.1
	Environment		Supply chain risk assessments	5.2
Sourcing of material and minerals, and processing (for example, polysilicon, copper and aluminium)	Child labour	Environmental and human rights defenders	Engagement with the Solar Stewardship Initiative	6.2
	Land and indigenous rights		Vessels audit trials	6.1
	Environment	Indigenous groups	EcoVadis risk assessments	3.2, 9.2
	Environment		High risk jurisdictions programme	6.1
Sourcing of material and minerals, and processing (for example, polysilicon, copper and aluminium)	Child labour	Environmental and human rights defenders	Member of the Initiative for Responsible Mining Assurance (IRMA)	6.2
	Land and indigenous rights			
	Environment	Indigenous groups		
	Environment			

6. Due diligence



Our human rights due diligence combines established preventative measures with targeted action to address emerging risks and issues across our full value chain.

In line with the UNGPs, our response is shaped by whether SSE causes, contributes to, or is directly linked to an impact. Core controls, such as right to work checks and human rights requirements in supplier contracts, are complemented by enhanced action where heightened risk is identified through ongoing risk assessment.

This approach helps to ensure that our due diligence remains proportionate, risk-based, and responsive, while supporting continuous improvement. This section outlines our core activities and key progress during 2025/26.

6.1. Prevention and mitigation measures

SSE's minimum standards

We implement ongoing preventive and mitigation measures to support high labour standards and responsible sourcing. These include commitments to fair and decent work, safe and secure working conditions, fair pay and working hours, and to freedom of association and collective bargaining. Further detail on each of these measures is provided in Appendix 4.

Human rights contract clauses

In 2025, we updated our Human Rights Clause for supplier contracts to strengthen supplier obligations on human rights due diligence, transparency, and remediation. It reinforces alignment with international standards, including the UNGPs, and introduces clearer expectations on supply chain risk management, worker protections, and access to effective grievance mechanisms, supported by enhanced audit and reporting requirements.

Our Human Rights Clause for supplier contracts prohibits recruitment fees. Prohibiting confiscation of workers' original identification documents is included in our Specification for Contractors. Access to remedy, compensation, and justice is outlined in our Human Rights Incident Procedure (see section 6.4). Suppliers must adhere to SSE's policies through its contractual clauses.

High-risk jurisdiction checks

In 2025, we embedded a process for identifying and sourcing from suppliers with operations or an extended supply chain in higher-risk countries. The process enhances our due diligence and mitigations through deeper understanding of potential supply chain risks, stronger engagement with suppliers and stakeholders, and closer monitoring and auditing.



Human rights audit checklists

In 2025, human rights audit checklists were developed, in consultation with Slave-Free Alliance, for use during site visits. Throughout 2025/26, the checklists have been piloted in select high-risk operating contexts, informed by our human rights salient risk framework, for example with vessel teams. The human rights audit checklists are used in conjunction with our SHE Specification for Contractors and include monitoring beyond only tier one providers. Third-party visits at higher-risk sites have been led by expert organisations such as the Slave-Free Alliance (see section 5.2).

Large capital projects (LCPs)

In 2025, we updated the sustainability requirements within SSE's governance framework for large capital projects. The updated process strengthens requirements related to the early identification of human rights risks, the application of appropriate human rights due diligence during supplier tendering and the implementation of ongoing controls and assurance measures throughout the project lifecycle.

Solar supply chain due diligence

Within our Energy Customer Solutions (ECS) business, Engineering, Procurement and Construction (EPC) contractors are responsible for the sourcing and purchasing of solar modules. In 2025/26, we strengthened our approach to managing risk by developing and implementing a risk-based due diligence approach, focused on improving EPC supply chain transparency. This included updating procurement processes with enhanced modern slavery and traceability questions and contract clauses, and upskilling EPC partners through tailored training and awareness sessions. We are a member of the **Solar Stewardship Initiative (SSI)**, and our approach is aligned with SSI principles and standards.

6.2. Collaboration and collective action



We contribute to several external working groups that collaborate to reduce human rights abuses. Engagement in 2025/26 included:

Modern slavery, human rights and NGO engagement

- Joining the **Slave-Free Alliance** as an official member, building on our existing partnership to further drive impact across risk management, capability building and broader human rights due diligence.
- Collaborating with peers through **Utilities Against Slavery's** Training Working Group to launch procurement training in the Supply Chain Sustainability School.
- As a member of **Scotland Against Modern Slavery (SAMS)**, collaborating with the Scottish Government and over 50 businesses, charities and NGOs on the issue of modern slavery.
- Engaging with the Independent Anti-Slavery Commissioner's Office as well as NGOs such as **Anti-Slavery International**, **the International Union for Conservation of Nature (IUCN)** and **The Nature Conservancy (TNC)**.

Responsible supply chains and traceability

- Active membership of the **Initiative for Responsible Mining Assurance (IRMA)** including providing consultation feedback on the proposed IRMA global standards for responsible exploration, extraction and processing of minerals. This included support for the expanded scope of questions related to Indigenous Peoples and FPIC.
- As a member of the Steering Group for the **Global Wind Energy Council Wind Sustainability Initiative**. This working

group aims to strengthen environmental, social and governance standards and improve traceability across the wind sector.

- Participating in the **Solar Stewardship Initiative's** Solar Supply Chain Traceability Working Group, supporting the development of practical approaches to improve transparency and due diligence across the sector.
- As an active participant in the Netherlands' multi-stakeholder International Responsible Business Conduct (IRBC) Agreement. Collaborative projects have included risk assessments for battery materials and raw material supply chains and the piloting of toolkits developed by the working group. In June 2026, SSE Renewables revalidated its 95% score in the IRBC Agreement annual due diligence assessment.

Fair work and decent employment

- Helping shape the development of the UK Government's interim **Fair Work Charter** for offshore wind workers. We participated in a consultative group, alongside other developers and tier one suppliers, to help build alignment across the industry on key issues such as employee voice and health and safety.
- Collaborating with the **Living Wage Foundation (LWF)** and **RenewableUK** to launch guidance for companies throughout the UK's renewable energy sector on becoming accredited Living Wage employers.
- As chair of the LWF's **UK Living Hours** Leadership Group and a member of their Global Living Wage steering group.



6.3. Working with trade unions and employee representatives

SSE recognises the importance of freedom of association and maintains strong relationships with its recognised trade unions. We engage with employees and trade union representatives through different forums to understand what matters to colleagues, strengthen our culture, and respond in ways that support our people and business.

At 31 March 2026, the percentage of UK and Ireland employees covered by collective bargaining agreements was 48.5% (up from 46.4% in March 2025).

The Joint Agreement, covering 48.2% of SSE employees, is the main collective bargaining agreement for SSE employees. It is negotiated through the Joint Negotiating and Consultative Committee (the JNCC) which comprises SSE and its four recognised trade union partners: Unite, Unison, Prospect and the GMB.

Employees not covered by collective bargaining agreements are represented through the Personal Contract Forum, members of which include senior HR professionals and personal contract trade union representatives.

Throughout 2025/26, we have engaged on key topics such as safety standards and employment policy development. We continue to work with trade unions through the Policy Review Group to prepare for changes arising from the Employment Rights Act 2025.

Further details on working with unions can be found on page 36 of our [Sustainability Report 2026](#).

6.4. Grievance mechanisms and enabling effective remediation

Our grievance and reporting mechanisms support employees and anyone working on behalf of SSE to speak up, with the option to remain anonymous. Our internal reporting channel, SpeakUp, and external channel, Safecall are aligned with the UNGP 31 effectiveness criteria and the Acas Code of Practice on Disciplinary & Grievance Procedures (see Appendix 5 for details).

In October 2025, we rolled out an updated Human Rights Escalation Process. The process has been strengthened to provide clear guidance for employees and managers on when and how to raise a human rights concern. It includes guidance on the safeguarding of individuals.

Our Human Rights Clause (see section 6.1) and Sustainable Procurement Code require suppliers to ensure employees working on SSE's behalf have access to anonymous grievance mechanisms for reporting any actual or potential instances of human rights abuses, including modern slavery.

Investigating and aftercare

At SSE, grievance and whistleblowing reports, including those from suppliers and partners, are treated in good faith and referred internally as appropriate. We take measures to ensure that employees are aware there will be no negative repercussions for speaking up and grievances will be treated fairly and with respect. More information about reports over 2025/26 can be found on pages 32-33 of our [Sustainability Report 2026](#) and in our [2026 Sustainability Data Tables](#).

In 2025/26, we rolled out our Human Rights Incident Procedure. The procedure sets out the steps the business should follow if a human rights concern is raised. The procedure, aligned with the UNGPs and OECD guidance, was developed through a collaborative process, engaging senior stakeholders across the business and external subject-matter experts. It covers all stages, including victim safeguarding, investigation, and, where required, remediation.

Investigating potential incidents in collaboration with our suppliers

In September 2025, we identified a potential human rights issue affecting workers linked to a subcontracted maritime vessel. The risk related primarily to crew visa status and the length of time some personnel were on board the vessel. While this was not evidence of modern slavery, it was recognised as a risk factor that could increase worker vulnerability.

In response, we refrained from using the supplier's vessels while engaging with the supplier to undertake further due diligence and better understand the nature of the risk. Through constructive engagement and close collaboration with the supplier, we confirmed that relevant legal processes relating to worker visas had been followed and obtained sufficient assurance that any human rights risks were being appropriately managed and mitigated in compliance with the supplier's own human rights due diligence processes.

Although no indicators of forced labour or exploitation were substantiated, the case highlighted the value of taking a risk-based approach to human rights due diligence, recognising early warning signs and engaging constructively with suppliers to resolve and strengthen mitigation against potential risks.

SSE uses contractual requirements, due diligence, and supplier engagement to set clear expectations for vessels used on its projects and to gain assurance that legal and contractual standards are being met. We recognise that some issues affecting maritime labour standards are industry-wide and cannot be addressed by individual companies alone. We therefore continue to work with industry partners and policymakers to help improve standards across the sector.



2026/27 Activity:

Grievance mechanisms:

we will review our grievance mechanism processes to ensure they align with evolving best practice and developing technology.

Human rights audit checklists:

following development and piloting in 2025/26, we will roll out our vessel human rights audit checklist within broader assurance processes across SSE sites.

Supplier due diligence:

we will conduct a review of our supplier due diligence processes to identify opportunities for further strengthening.



7. Training and awareness

7.1. Internal training and supplier awareness

Role-specific capability building

A total of 359 employees and contractors were trained in 2025/26.

The UK Government's Transparency in Supply Chains Guidance (TISC) highlights the importance of targeted, role-specific training. During 2025/26, we delivered tailored human rights training for key functions. This included:

- Procurement colleagues receiving training focused on their role within SSE's human rights due diligence.
- Quality auditors and development and construction managers receiving training on the human rights risk indicators most relevant to SSE, including how to identify signs of potential or actual issues during site visits. The training also covered how to raise concerns through SSE's Human Rights Escalation Process.

- Marine and vessel workers at a key offshore renewables site. The training, focused on the unique risks present for offshore workers, was delivered to contractor technicians, client representatives and crew members. Further vessel and marine training will take place in 2026.

Supplier engagement

In November 2025, 110 supplier representatives attended third-party training provided by SSEN Distribution covering human rights and modern slavery awareness training. The session focused on key risks within the sector and the importance of appropriate due diligence and risk management. We continue to develop and deliver our capability building programme with further supplier engagement planned in 2026.



8. Monitoring and evaluation

8.1. Human rights KPIs

We have set five key performance indicators (KPIs) to track and monitor progress in SSE's human rights management. These are listed in the table below.

Table 2: SSE's Human Rights KPIs*

KPI	Metric	2025/26	2024/25
1. Human rights and worker rights related grievances raised through formal mechanisms	Total number / number relating to human rights / number relating to worker rights	30 / 0 / 14	42 / 0 / 14
2. Workers attending training on human rights**	Number of employees	359	1,700
3. Tier one suppliers categorised from medium-low to high risk for human rights***	% medium-low/ medium-high/ high risk	25.5% / 11.2% / 0.05%	26.4% / 13.2% / 0.03%
4. Suppliers with a grievance mechanism or whistleblowing procedure on labour and human rights issues	% of suppliers by spend	58%	41.54%
5. Suppliers accessing modern slavery content through the Supply Chain Sustainability School	% of suppliers by spend	43%	33%

* Metrics 1, 2 and 5 relate to the period of 1 April to 31 March. Metrics 3 and 4 are snapshot figures taken at 31 March, except for metric 4, where 2024/25 data was taken at September 2025.
** In 2025/26 we prioritised in-depth role-specific training in line with UK government statutory guidance - see section 7.1. The figure for 2024/25 includes the reach of a company-wide webinar held last year.
*** Tier one suppliers assessed through EcoVadis.

8.2. Priorities for 2026/27

In 2025/26 we reviewed and updated SSE's human rights Action Plan. The Action Plan will form the basis for our priorities throughout 2026/27.

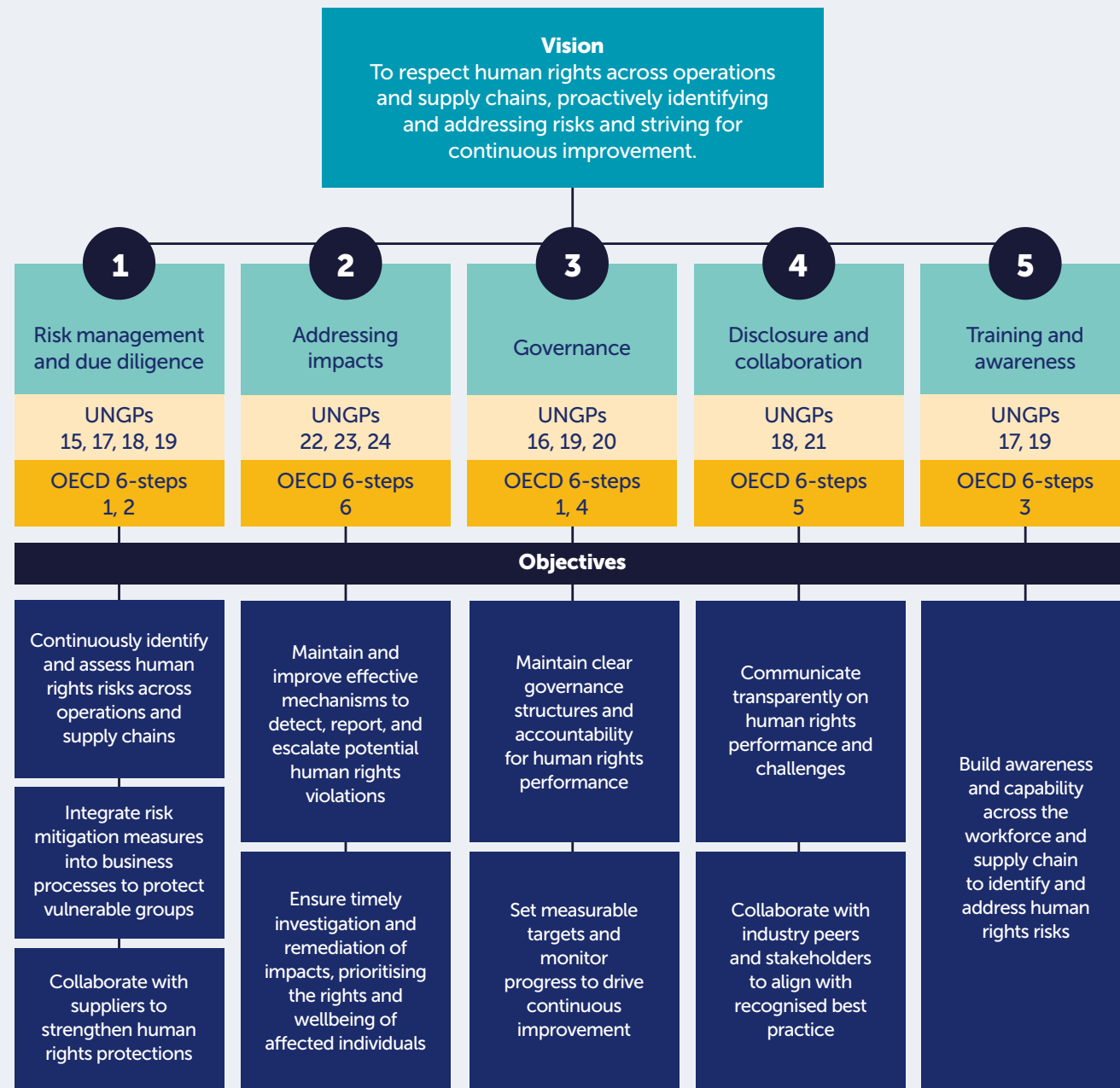
Table 3: SSE's 2026/27 priorities

Theme	Action	Approach
Assessing and managing risk	Develop a standard approach and guidance for human rights risk assessments.	Ensure a consistent and UNGP-aligned approach to risk assessment across the business.
Due diligence	Embed our human rights audit checklist within broader assurance.	Strengthen identification of human rights risks.
	Strengthen implementation of human rights due diligence within large capital projects.	Improve identification and mitigation of risk for high-investment projects.
Grievance mechanisms	Review our grievance mechanism processes.	Identify opportunities for further strengthening.
Training	Deliver bespoke training for key teams and suppliers.	Develop skills and awareness for teams and roles directly involved in managing risk.
	Develop all-employee human rights training.	Ensure baseline of human rights awareness across SSE.
Monitoring and evaluation	Review our human rights key performance indicators (KPIs).	Ensure that our KPIs are meaningful, measurable and forward-facing.

9. Appendix

9.1. Appendix 1: SSE's Human Rights Strategy and Action Plan

Appendix 1.1: Overview of SSE's Human Rights Strategy



Human rights are the basic rights and freedoms that belong to every person, regardless of race, gender, nationality, ethnicity, language, religion, or any other status.

Modern slavery is a severe violation of human rights. It includes forced labour, human trafficking, servitude, debt bondage, and child labour.



9.2. Appendix 2: Risk assessment of tier one suppliers

We use EcoVadis as an independent assessment tool to monitor suppliers' human rights and labour-related risks. This enables us to identify key suppliers to engage with to improve risk ratings and alignment with human rights standards.

Table 4 outlines the EcoVadis risk rating for SSE's suppliers being rated through the platform.

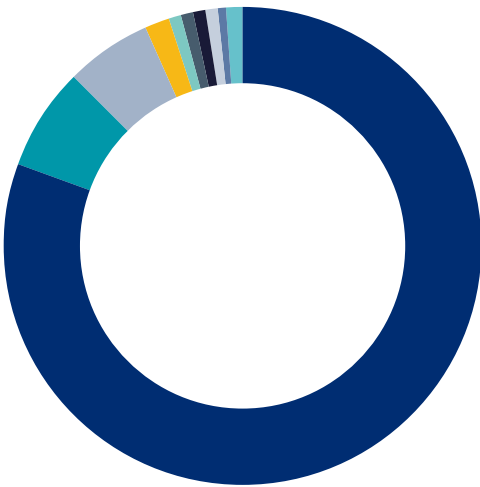
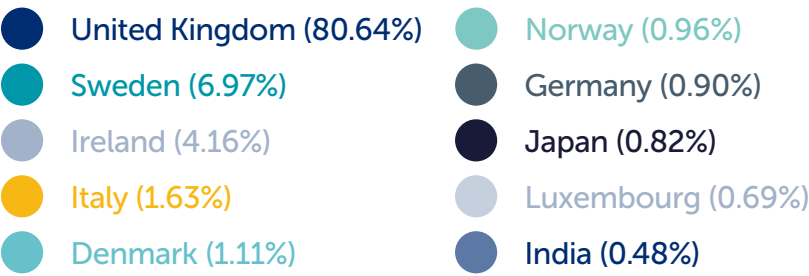
Table 4: EcoVadis risk rating of tier one suppliers as at 31 March 2026

Risk rating	Number of suppliers	%
Undefined	240	5.9
Very low	900	22.2
Low	1428	35.2
Medium-low	1033	25.5
Medium-high	454	11.2
High	2	0.05
Total⁶	4,057	

6 When considering risk, SSE has revised its methodology to exclude non-addressable spend and supplier categories where SSE does not have meaningful sustainability leverage. Therefore, the number of suppliers referenced here does not equal the total number of SSE's suppliers.

9.3. Appendix 3: Tier one supply chain spend breakdown

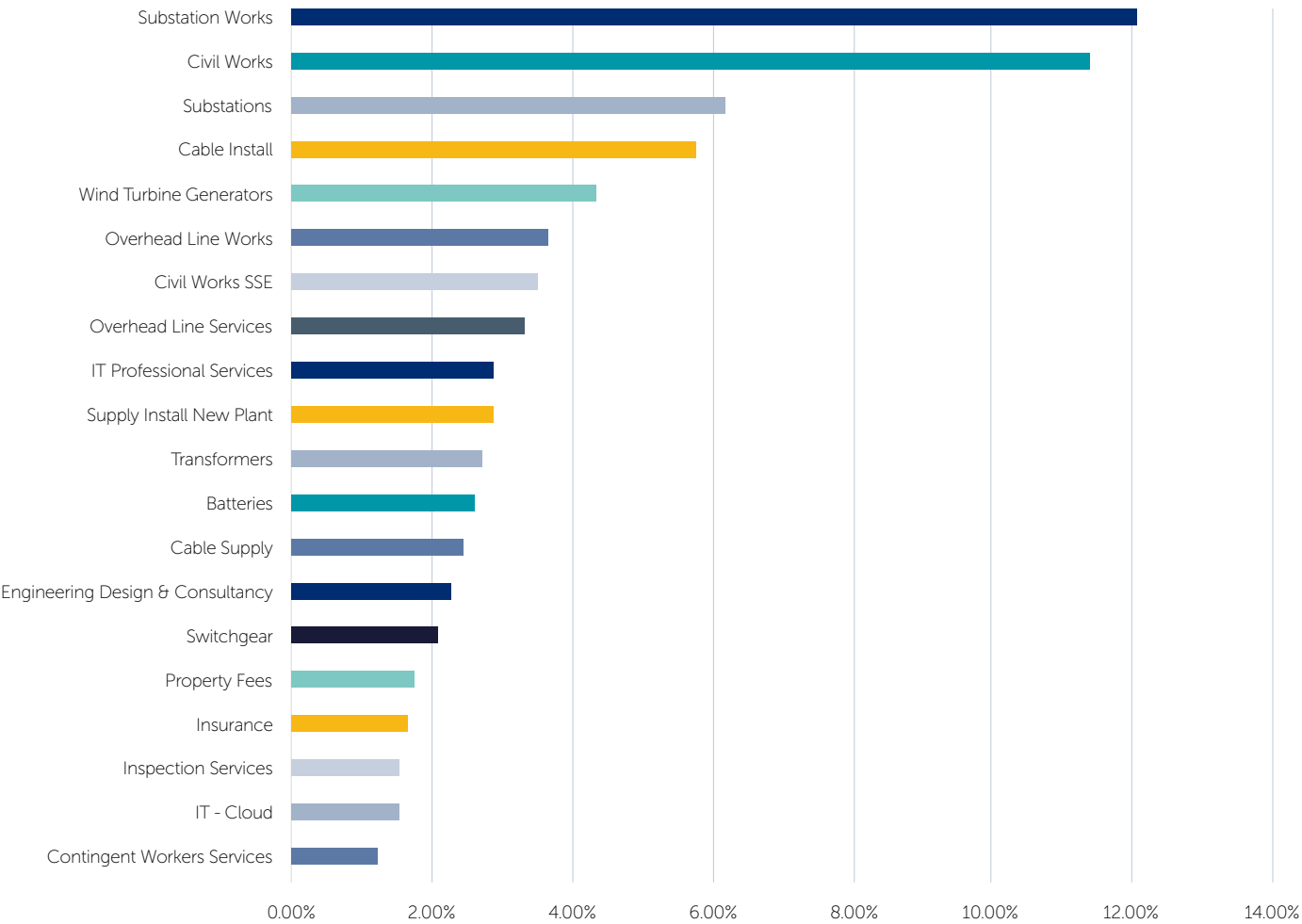
Figure 1: Tier one procurement spend by country (top 10) as at 31 March 2026



The majority of our tier one spend is in low-risk jurisdictions across Europe and the US and Canada. Less than one percent of our tier one spend is in high-risk jurisdictions (see section 6.1).

Figure 2: Procurement category breakdown

Procurement Categories Spend (%).



9.4. Appendix 4: SSE’s minimum standards

Guarantee of fair and decent work

Our well-established approach to fair and decent work focuses on developing our workforce, building future skills for net zero, and fostering an inclusive workplace. This is underpinned by the core principles of the ILO and the UN Global Compact. We publish detailed workforce information in our **Annual Report and Sustainability Report 2026**.

Providing a safe and secure workplace

SSE’s culture prioritises doing the right thing, with safety as its number one value. Its safety licence, “If it’s not safe, we don’t do it”, reflects the core goal that everyone gets home safe. A strong governance framework supports this, and our safety management system is certified to ISO45001. As excessive working hours are both a safety concern and human rights risk, we conduct monthly reviews of overtime data. Each business implements controls to monitor and manage working hours to reduce fatigue-related risks.

Culture and Speaking Up

We promote a culture where everyone is treated with dignity, fairness and respect and where concerns can be raised without fear of retaliation. Through our ‘Doing The Right Thing’ guide, associated policies and whistleblowing arrangements, employees, contractors and other stakeholders are encouraged to report concerns relating to wrongdoing, including human rights abuses and modern slavery. All concerns are taken seriously and investigated appropriately.

Fair pay and hours

SSE believes that setting enhanced minimum standards helps shape a positive employee culture. We have been a committed real Living Wage employer in the UK since 2013, have paid the Irish Living Wage since 2016, and hold Living Hours and Living Pensions accreditations in the UK. These commitments reflect our focus on fair pay, secure hours, and long-term financial wellbeing. Monthly payroll checks ensure ongoing compliance with Living Wage commitments. In addition, all regular, on-site UK supply chain workers must also be paid at least the real Living Wage, with whistleblowing channels available for suppliers or contractors to raise concerns confidentially.

Collective bargaining and freedom of association

Everyone that works for SSE has the fundamental right to freedom of association, including the right to join a trade union. See section 6.3 for more detail.

Safeguarding for vulnerable employees and young people

SSE is committed to safeguarding and protecting the welfare of all employees. The Safeguarding Policy is designed to ensure the safety of all apprentices aged under 18 years old when working, learning, travelling and when in residential accommodation provided by SSE. Specific guidance is provided within the policy in relation to the protection and welfare of vulnerable young people.

Contractual Clauses

To help mitigate the risk of human rights abuses, including modern slavery, we include key clauses in our procurement contracts and hold suppliers accountable for appropriate action. Procurement checks are in place to ensure suppliers are

registered and contracts include the required clauses. Where non-compliance is identified, SSE reserves the right to investigate and seek remediation under the contract.

Human Rights Clause

In place since 2016 and updated in 2025, this clause requires suppliers to identify, prevent and address human rights risks within their operations and supply chains through risk-based due diligence aligned with international standards.

It prohibits practices such as withholding wages, charging recruitment fees, or retaining identity documents, and requires suppliers to provide access to effective grievance mechanisms in line with the UNGP 31 effectiveness criteria.

Suppliers are required to be transparent on their human rights performance, cooperate with audits, and take timely remediation where adverse impacts are identified.

Living Wage Clause

Included in all new services and works contracts since 2014 and updated in 2025, this clause requires suppliers to pay at least the real Living Wage to in-scope workers providing services to SSE and, where applicable, workers within their supply chains engaged in delivering those services.

Suppliers are required to implement updated Living Wage rates within defined timeframes, provide information to demonstrate compliance, and support audits where required.

*Excluding apprentices, interns and those aged less than 18

Verifying right to work

We ensure that the right to work is evidenced for all workers in line with government requirements. We also set the expectation that contractors and staffing agencies are subject to the same standards, assigning business managers with responsibility to ensure they are satisfied that the required verification and vetting of workers has taken place.

Supplier screening and ongoing supplier checks

Our Sustainable Procurement Code outlines the standards expected of our supply chain partners, including paying the real Living Wage, maintaining high safety standards, and addressing modern slavery and human rights risks.

Suppliers using the Utilities Vendor Database (UVDB) must complete detailed questions on their human rights and modern slavery approach, supported by relevant documentation. UVDB is managed by Achilles Information Limited, which also conducts independent audits on selected suppliers to verify their responses. Our Pre-Qualification Questionnaire (PQQ) and Invitation to Tender (ITT) include modern slavery questions aligned with sector peers.

New suppliers are asked to commit to these standards when registering on SSE’s Enterprise Resource Planning (ERP) and Source-to-Contract platforms. Once onboarded, suppliers are subject to ongoing monitoring.

9.5. Appendix 5: SSE’s grievance mechanism alignment to the UNGP 31 effectiveness criteria

UNGP 31 effectiveness criteria	SSE’s grievance mechanism and procedure
Legitimate	Our Whistleblowing Policy sets out that employees can raise their concerns on an anonymous and confidential basis without fear of any recrimination or adverse impact. The effectiveness of our whistleblowing arrangements is reviewed twice yearly by the Group Executive Committee and the Board. Speak up and whistleblowing reports, both those reported internally or externally, are treated in good faith and referred to internal teams, with appropriate action taken to prevent further wrongdoing. During these investigations interviews are undertaken and evidence is collated.
Accessible	Details for how to report wrongdoing are made publicly available through our employee guide ‘Doing The Right Thing’. Whistleblowing routes are promoted on our SpeakUp intranet webpage. Contracts of employment inform employees where to locate the grievance procedure. Internal channels are available in English, whilst Safecall is available in many languages, shown on safecall.co.uk/report.
Predictable	The grievance procedure is readily accessible to all colleagues on the intranet and hard copies are made available upon request. To ensure that a fair resolution is reached as quickly as possible, we limit the duration of the investigation period to a maximum of 45 days, where possible.
Equitable	Our triage system identifies risks so that they can be appropriately mitigated and directs the report to the most appropriate department for investigation. HR provide advice and guidance to colleagues should they have any questions regarding their right to raise a grievance or the procedure more generally. HR also support colleagues on the routes available to them to resolve any workplace concerns they may have, whether under the formal grievance procedure or otherwise.
Rights-compatible	Formal grievances are managed by a specialist case management team who share learnings on managing cases through the grievance procedure. The case management team also receive regular employment law training to ensure that best practice continues to be observed in cases being managed under the grievance procedure.
Transparent	Final reports of the investigations are submitted either internally for consideration of disciplinary action, or externally to law enforcement. More information can be found on pages 32-33 of our Sustainability Report 2026
A source of continuous learning	Our SpeakUp Aftercare system collects feedback from employees involved in grievances for learning and prevention purposes.
Based on engagement and dialogue	Our grievance procedure has been agreed with the four trade unions recognised by SSE. The same process is followed for colleagues not working under a collective bargaining agreement.

9.6. Appendix 6: SSE’s Human Rights Incident Procedure

SSE has a formal Human Rights Incident Procedure to investigate and respond to actual or potential human rights impacts identified within our operations, supply chain, or business relationships. The procedure, aligned to international standards, is overseen by a dedicated Human Rights Incident Response Team.

The procedure has three key stages: investigation, remediation, and outcome and learnings. Following investigation, SSE assesses whether it has caused, contributed to, or is directly linked to an adverse impact and determines the appropriate response and remediation actions.

A core principle of our approach is meaningful engagement with affected rightsholders. Where remediation is required, we work with impacted individuals, their representatives, or trusted third parties to help determine what remedy would be appropriate and effective. This may include restitution or rehabilitation, financial or non-financial compensation, or measures to prevent future adverse impacts.

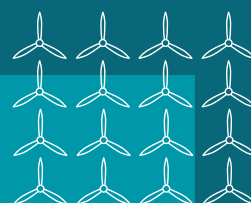
Where SSE is linked to an impact through a business relationship, we will use our leverage to support effective remediation by the responsible party. Actions will be monitored and reviewed to identify lessons learned and strengthen processes.

Where impacts are identified, our preferred approach is to support effective remediation and sustainable improvements.

Where these efforts are unsuccessful, and severe impacts remain unaddressed, we may consider responsible disengagement as a last resort.

Before exiting a business relationship, we assess potential impacts on affected rightsholders, seek to minimise unintended adverse consequences, ensure compliance with applicable laws and labour standards, and, where feasible, provide sufficient notice to enable an orderly transition.





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