



Environmental and social performance

SSE's Sustainability Reporting Criteria 2025/26





Contents

SSE's Sustainability Reporting Criteria 2026

Introduction	1
Scope of reporting	1
Recalculation and restatement methodology	3
Exclusions	3
Governance and reporting	3
Conversion factors	4

GHG emissions performance measures 4

Performance measures	4
GHG emission measures defined	5
Data preparation	6
GHG emission exclusions	7

Water performance measures 9

Performance measures	9
Water measures defined	9
Data preparation	9
Water metric exclusions	10
Water metric restatement 2026	10

Air emission performance measures 10

Performance measures	10
Air emissions defined	10
Data preparation	10
Air emissions metric exclusions	11

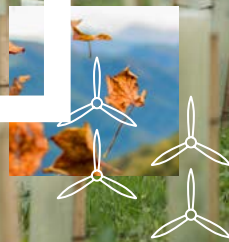
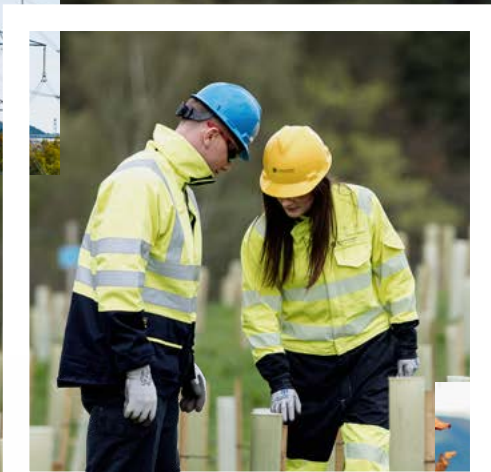
Women in SSE's Leadership Group performance measures 12

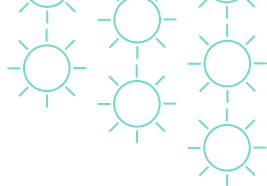
Performance measures	12
Women in SSE's Leadership Group defined	12
Data preparation	12
Exclusions	12

Community investment awards performance measures 13

Performance measures	13
Community investment funds defined	13
Data preparation	13
Exclusions	14

Appendix 15





SSE's Sustainability Reporting Criteria 2026

Introduction

This document sets out SSE plc's (SSE) non-financial reporting boundaries and methodologies for its greenhouse gas (GHG) and air emissions, water, and social impact disclosures. These disclosures are presented in SSE's Annual Report, Sustainability Report and Sustainability Data Tables, which are available at [sse.com/sustainability](https://www.sse.com/sustainability).

This document describes the overall reporting scope, boundaries and methods used for sustainability performance metrics relating to greenhouse gas (GHG) and air emissions, water, and social impact. Any exceptions to these general reporting boundaries and methods are identified in the relevant metric-specific sections.

SSE continually seeks to improve its sustainability performance metrics and to ensure its reporting aligns with the latest nationally and internationally recognised standards and criteria. There were no significant updates to the frameworks or methodologies used between the previous reporting year and the current reporting period.

Scope of reporting

Unless otherwise stated, the boundaries for the sustainability data outlined in this criteria document include all activities over which SSE has operational control¹.

SSE prepares its reporting of greenhouse gas, air, and water performance measures using the reporting principles outlined by non-financial reporting guidance (specifically the UK Government's Environment Reporting Guidelines²) and in the case of the GHG emissions performance measures, the Greenhouse Gas Protocol³ and ISO 14064-1:2018⁴. Where possible, the inventory is aligned with industry best practice and environmental reporting regulations.

SSE's greenhouse gas, air, water, and social reporting metrics cover the following activities: onshore and offshore wind, hydro power, flexible thermal generation, solar and battery technologies, electricity transmission and distribution, and localised energy systems, as well as the provision of energy products and services to businesses and other customers. [Table 1](#) describes the business units that are within the operational boundary approach.

For SSE's GHG emissions reporting, material joint ventures in which SSE does not have operational control but holds an equity share of 50% or more are reported in Scope 3 GHG emissions category 15, 'Investments'. Joint ventures in which SSE does not have operational control and holds an equity share of less than 50% are excluded from the emissions inventory.



¹ For environmental disclosures, there are two methods that are described in the UK Government Environmental Reporting Guidelines, Greenhouse Gas Protocol and ISO14064-1:2018 standards: the equity share and control (financial or operational) approaches. SSE used an operational control consolidation approach.

² Environmental Reporting Guidelines: including Streamlined Energy and Carbon Reporting requirements

³ Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition) developed by the World Resources Institute and the World Business Council for Sustainable Development (2004);

⁴ ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.

Table 1: Businesses within the scope of SSE's sustainability performance reporting

2025/26

Businesses	Description
Networks businesses	
SSEN Transmission	SSEN Transmission, operating under licence as Scottish Hydro Electric Transmission plc (SHET), owns, operates, and maintains the high voltage 132kV, 275kV and 400kV electricity transmission system in the north of Scotland and its islands. The business is owned 75% by SSE plc and 25% by Ontario Teachers' Pension Plan Board.
SSEN Distribution	SSEN Distribution, operating under licence as Scottish Hydro Electric Power Distribution plc (SHEPD) and Southern Electric Power Distribution plc (SEPD), is responsible for the electricity distribution networks across central southern England and the north of Scotland.
Energy businesses	
SSE Renewables	SSE Renewables develops and generates electricity from renewable sources involving onshore wind, offshore wind, flexible hydroelectricity, run-of-river hydroelectricity, pumped storage, as well as solar and battery technology in the UK, Ireland and select new international markets.
SSE Thermal	SSE Thermal owns and operates conventional flexible thermal electricity generation assets (gas, oil and biomass, and is developing hydrogen and CCS options) in the UK and Ireland. It also holds around 40% of the UK's conventional underground gas storage capacity.
SSE Energy Customer Solutions	<p>SSE Business Energy in Great Britain (non-domestic) and SSE Airtricity on the island of Ireland (domestic and non-domestic) provide a range of energy products and services, including the supply of electricity and gas to customers. It creates routes to market including Corporate Power Purchase Agreements and green supply contracts and offers energy solutions and distributed energy products that stabilise costs and reduce carbon emissions.</p> <p>In January 2025 the former SSE Enterprise division merged with SSE Energy Customer Solutions to achieve a greater range of integrated energy solutions, including distributed energy offerings for cities and large energy customers.</p>
Energy Markets	Energy Markets trades commodities for SSE's market-based businesses.

Recalculation and restatement methodology

SSE's greenhouse gas, air, water, and social performance metrics may need to be restated due to:

- **structural changes in its operations** (this can include acquisitions and divestments);
- **improvements in calculation methods or data accuracy** (including any historical errors identified); and
- **material changes to non-financial reporting requirements** (including conversion factors).

To understand whether historical performance metrics need to be restated, SSE is guided by external reporting standards, and in particular, the Greenhouse Gas Protocol.

For any structural changes where SSE has operational control, the following applies:

1. SSE assesses the impact of the change quantitatively to understand if the metric needs to be restated.
2. SSE's methodology sets a threshold⁵ for restatements. If the threshold is exceeded, SSE restates its baseline year and any intervening years.
3. For acquisitions which do not meet the significance criteria test, new sources of emissions are only accounted for in the year of acquisition, and no later than one year after acquiring operational control. Any divestments which do not meet the significance criteria test will be removed from the inventory from the legally agreed date of divestment.

For structural changes where SSE does not have operational control, no recalculation occurs. Exceptions to this include for SSE's scope 1 and 2 GHG emissions, Joint Ventures where SSE has a 100% Power Purchase Agreement⁶ are included.

For a full list of SSE's subsidiaries, partnerships, joint ventures and associates, please refer to pages 222 to 231 of SSE's Annual Report 2026.

Exclusions

In some cases, there are exceptions to the stated boundaries and methods detailed above. Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, total water abstracted, total air emissions) are considered de-minimis by SSE.

SSE excludes biogenic emissions from its greenhouse gas inventory in alignment with the Greenhouse Gas Protocol recommendation to keep biogenic emissions separate from the main inventory, as well as the EU and UK ETS reporting requirements under which SSE is regulated.

Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. The detail and reason of these exclusions are provided in the relevant sections below.

Governance and reporting

Greenhouse gas and air emissions, water, and social performance data is collected by business units, corporate services, or at a site level in line with local regulations and permits where applicable. This data is then shared with Group Sustainability which uses data capture tools to collect and report all sustainability performance metrics covered in this document. This year, SSE has also introduced the use of a cloud-based sustainability accounting system to further support the accurate calculation and reporting of its greenhouse gas, air emissions and water metrics.

The Audit Committee recommends to the Board whether SSE's sustainability performance metric disclosures are fair, balanced and understandable, as part of its review of the Annual Report and Accounts. This includes information subject to external assurance. SSE's Safety, Health and Environment Committee and Safety, Sustainability, Health and Environment Advisory Committee advise and oversee SSE's ESG performance and sustainability reporting.

⁵ The quantitative test uses a significance threshold of 5%. Considering any structural changes in which SSE holds operational control, improvements to calculations methods or data accuracy, or material changes to non-financial reporting requirements, the 5% threshold is assessed on an aggregated basis across all changes to the inventory and is applied against SSE's total scope 1 and 2 emissions in the reporting year versus the total scope 1 and 2 emissions in SSE's base year inventory of 2017/18.

⁶ A Power Purchase Agreement (PPA) is a long-term contract between an electricity generator and a customer. Where SSE has sold a PPA to a customer using electricity generated at one of its joint venture power stations, SSE will report 100% of the emissions generated at the joint venture asset.

Conversion factors

SSE prepares its reporting of greenhouse gas and air performance measures using the most up to date conversion factors as detailed by non-financial reporting guidance and specifically the UK Government GHG Conversion Factors for Company Reporting, the EU ETS and UK ETS guidelines and the International Energy Agency Electricity Generation Emissions Factors.

GHG emissions performance measures

Core to SSE's strategy is tackling climate change head-on and supporting the energy transition and achieving clean power. Its strategy is aligned to the ambitions set out in the Paris Agreement and an accelerated power sector pathway to net zero consistent with the global warming of no more than 1.5°C.

SSE aims to achieve net zero across scope 1 and 2 emissions by 2040 at the latest (subject to security of supply requirements) and for remaining scope 3 emissions by 2050 at the latest. SSE has a series of near-term science-based targets that align to a 1.5°C pathway.

Performance measures

SSE reports its annual greenhouse gas (GHG) emissions in million tonnes of carbon dioxide equivalent (CO₂e) from its operational activities.

SSE's scope 1, scope 2, scope 3 (categories 3, 4, 6, 9, 11 and 15) and GHG intensity metrics are used to measure SSE's performance against its 2030 goals and science-based targets which have been approved by the Science Based Target Initiative (SBTI).

SSE's performance measures are:

- Scope 1 GHG emissions (MtCO₂e)
- Scope 2 (location-based approach) GHG emissions (MtCO₂e)
- Scope 3 (categories 3, 4, 6, 9, 11 and 15) GHG emissions (MtCO₂e)
- Total Reported GHG emissions (MtCO₂e)
- Scope 1 GHG emissions intensity (gCO₂e/kWh)

SSE's GHG emissions are classified, in accordance with the [Environmental Reporting Guidelines](#), [GHG Protocol](#) and [ISO14064-1:2018 standards](#), into the following categories:

- **Scope 1 GHG emissions (direct):** GHG emissions from sources that are under operational control of the company (this includes Power Purchase Agreements with 100% contractual arrangement).
- **Scope 2 GHG emissions (indirect):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.



- **Scope 3 GHG emissions (indirect):** GHG emissions that occur as a consequence of the activities of the company but from sources not owned or controlled by the company.

For scope 3 GHG emissions, SSE reviews the relevance of each category when there are significant changes to the business (for example acquisitions, disposals, other structural and operational changes and improvements in data reporting standards or methods). SSE has wider upstream Scope 3 emissions arising from its purchased goods and services and capital goods (categories 1 & 2), alongside upstream emissions associated with gas sold (category 3) that are relevant for its greenhouse gas inventory. To address these upstream emissions, SSE is developing appropriate methodologies and is working to secure accurate data from its supply chain so that it can confidently report these emissions. SSE will report upstream Scope 3 emissions once they are calculated to an acceptable level of accuracy.

GHG emission measures defined

Absolute GHG emissions

The following emission sources from SSE operations are included in GHG emissions reporting. Further information about the data collection and preparation methods are detailed in the [Appendix](#).

The direct GHG emissions (scope 1) cover:

- **Generation power stations** – gas, oil and biomass consumed in SSE's Thermal power generation plant (including Power Purchase Agreements with 100% contractual arrangement) to generate electricity.
- **Gas consumption in buildings** – this is the gas consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses) to maintain building temperatures. This data excludes leased buildings and offices outside the UK and Ireland (which represent less than 1% of employees).
- **Network fuel consumed** – this includes gas oil used by fixed generators on islands and diesel used in mobile generators to generate electricity to maintain the distribution network.
- **Company vehicles** – this is the petrol, diesel or HVO used by SSE's operational vehicles for business activities (operational vehicles are those vehicles that are owned by SSE and used by employees for SSE business activities).

- **Fugitive emissions** – use of sulphur hexafluoride (SF₆) in thermal power stations, and transmission and distribution networks (used for conductivity in the switchgears and substations). Emissions from leakages of SF₆ free insulation and interruption gases are also included in scope 1.
- **Time chartered crew transfer vessels** – this is the fuel purchased by SSE for use in vessels contracted on a time charter and used to transfer crew to service offshore wind farms in which SSE has an ownership share and operates on behalf of joint venture partners.

The indirect emissions (scope 2) cover:

- **Electricity consumption in buildings** – this is the electricity consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses). This data excludes leased buildings and offices outside the UK and Ireland (which represent less than 1% of employees).
- **Electricity consumption in gas storage facilities** – this is the electricity consumed at SSE's owned and operated gas storage facilities.
- **Electricity consumption in networks** – this is the electricity used by SSE's operational buildings (e.g., substations) in transmission and distribution networks.
- **Electricity consumption in thermal power stations** – this is the electricity used by SSE's GB thermal power stations to maintain equipment and IT systems in times when stations are not generating electricity. This data excludes power stations in Great Britain below 100MW⁷ and thermal power stations in Ireland.
- **Distribution losses** – this is the electricity lost in SSE's distribution network in the north of Scotland (SHEPD) and southern central England (SEPD) transporting electricity to the customer.

The indirect emissions (scope 3) cover:

- **Category 3 Fuel-and-energy-related activities (not included in Scope 1 or 2): Well to tank emissions** – this is the GHG emissions associated with the extraction, refining and transportation of the raw fuel sources to SSE's power stations before they are used to generate electricity at the power station, as defined by UK Government GHG Conversion Factors for Company Reporting.
- **Category 3 Fuel-and-energy-related activities (not included in Scope 1 or 2): Transmission and distribution losses** – this is the transmission and

⁷ With the exception of Slough Heat and Power which has a capacity of 15MW.

distribution losses (the energy loss that occurs getting the electricity to the SSE point of consumption from the power plant) associated with the electricity consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses) and operational buildings (substations and thermal power stations). This figure is calculated by taking the scope 2 electricity consumption figure for operational and non-operational buildings and applying a carbon dioxide conversion factor provided by the UK Government GHG Conversion Factors for Company Reporting or the International Energy Agency Electricity Generation Emissions Factors. This data is separate to the losses that SSE's transmission and distribution networks report.

- **Category 4 Upstream transportation and distribution: Third party service operation vessels and crew transfer vessels** – this is the fuel purchased by a third party for use in third party vessels that service offshore wind farms (service operation vessels) and to transfer crew (crew transfer vessels) to service offshore wind farms in which SSE has an ownership share and operates on behalf of joint venture partners.
- **Category 6 Business travel: Business travel undertaken by SSE employees** – this is the GHG emissions associated with domestic (between UK airports), short haul (international flights to/from UK less than 3,700km, usually to European destinations), long haul (international flights to/from UK greater than 3,700km, usually to non-European destinations) and international (international flights to/from non-UK destinations) travel by air, rail and car miles travelled using third party transport (this is vehicles owned and operated by other organisations that SSE employees use to conduct business activities).
- **Category 9 Downstream transportation and distribution: Transmission losses** – the electricity lost in the SHE Transmission network (the network between the generator and the distribution company) in the north of Scotland. The transmission of electricity is managed by the network operator, National Energy System Operator (NESO).
- **Category 11 Use of sold products: Gas sold to customers** – the amount of gas sold to customers (industrial and commercial business customers in the UK and Ireland and domestic customers in Ireland) that is then used by SSE's customers for heating and power purposes. This figure is calculated by taking

the amount of gas sold (millions of therms) converting it to kWh and then applying a carbon dioxide conversion factor provided by UK Government GHG Conversion Factors for Company Reporting.

- **Category 15 Investments: Investments in Thermal electricity generation** – fuel consumed in thermal power generation plant (for example, Slough Multifuel, Seabank, and Triton Power with SSE's 50% ownership share) where SSE does not have operational control but has a 50%-and-over equity interest. The emissions associated with the generation of electricity is calculated using greenhouse gas emissions data from the generator's operating company.

For each of the emission sources presented above, further information on data preparation and collection methods are detailed in the [Appendix](#).

GHG emissions intensity

For SSE's GHG emissions intensity metric, SSE calculates its intensity ratio based on the scope 1 GHG intensity of its generated electricity. The data points that SSE reports on is based on:

1. SSE's carbon dioxide equivalent (CO_{2e}) in grams from its scope 1 emissions data; and
2. The total output from SSE's electricity generation in kWh (both thermal (gas, oil, biomass) and renewables (onshore and offshore wind, hydro and pumped storage, solar and battery)).

Data preparation

For each of the emission sources presented above, information about the data collection and preparation methods are detailed in the [Appendix](#).

For the GHG emissions intensity, SSE's data preparation is explained below:

Output (or volume) from all of SSE's in-scope electricity generation plant is taken from the period 1 April 2025 to 31 March 2026. The output volumes refer to the renewable and thermal power generation plant (including Power Purchase Agreements⁸, but excluding smaller diesel-fired peaker power stations not captured by the UK ETS) that SSE operates to generate electricity. The output

⁸ Output volume excludes thermal generation from power stations SSE does not operate but has a 50%-and-over equity interest. This is to reflect the fact that scope 1 emissions exclude activities in which SSE does not operate. As a result, the emissions from Seabank Power Ltd, Triton Power Ltd, and Slough Multi Fuel Ltd, is categorised as a scope 3 emission in accordance with SSE's 50% ownership share. In previous years, output did include 100% of output from Seabank power station up to 31 September 2021 when SSE's power purchase agreement ended. Output from SSE's 50% ownership share of Seabank is excluded from October 2021 onwards.

SSE's Sustainability Reporting Criteria

volumes include projects that are operational and are reported as net generation⁹, therefore removing electricity consumed at the power generation plant known as 'parasitic load'.

Output from joint venture assets under SSE's operational control is reported on an equity share basis¹⁰. For projects that move from construction to operation during the reporting period, output data is taken from the date of commissioning.

The output refers to the generation from the thermal and renewable generating sites at the Notional Balancing Point. This is the point on the national transmission system where demand is managed and is comparable across the industry for trading and monitoring.

Output data is based on meter points at the Notional Balancing Point. This data is collected by Elexon, stored on SONET (an external database that stores electricity settlement data) and managed through an internal finance management system by business finance at SSE. The data excludes the constrained output¹¹.

All material direct emissions in carbon dioxide equivalent arising from sources that are owned or controlled by the company during the financial year reporting period are included in the GHG emissions intensity calculation. The largest source of SSE's scope 1 emissions is released following fuel consumption at SSE's thermal power generation plant (gas, oil and biomass).

The sources for all direct emissions are explained in the [Appendix](#).

GHG emission exclusions

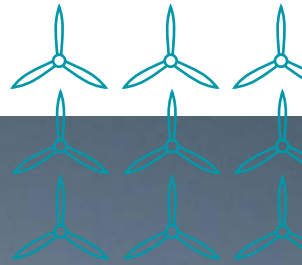
SSE does not currently report on emissions associated with Purchased Goods and Services and Capital Goods (Scope 3, Categories 1 & 2), as well as the upstream emissions associated with gas sold (Scope 3, Category 3).

In addition to this, the emissions sources detailed in [Table 2](#) have been identified and excluded from the GHG emissions inventory as they are below the 1% threshold considered de-minimis by SSE.

⁹ SSE's power generation plant all report on a net basis except for battery energy storage systems (BESS) and pumped storage hydro assets.

¹⁰ There are two onshore wind sites, with a combined capacity of 89.5MW, which SSE does not have operational control over, but output is reported on an equity share basis, to enable consistency with financial reporting.

¹¹ Constrained refers to output that SSE could have potentially generated had there not been physical constraints on the network. NESO provides SSE with payment to reduce or shut down output to maintain system stability and manages flows on the network.



GHG emission sources by scope excluded from the GHG inventory	
Scope 1	
<ul style="list-style-type: none"> • SSE owned or leased operational vehicles on the island of Ireland. • Enerveo owned or leased operational vehicles. • Gas consumption in non-operational buildings outside of the UK and Ireland. • Gas consumption in Enerveo owned or leased buildings. • Gas consumption in owned or operated heat networks. • Fugitive emissions of methane from Gas Storage venting. 	<ul style="list-style-type: none"> • Gas consumption in residential property, leased buildings and generation sites where it is used for heating purposes on the site itself. • Fugitive SF₆ emissions from renewable assets. • Fugitive refrigerant emissions from operational and non-operational buildings. • Diesel used in backup generation at onshore renewable operational sites.
Scope 2	
<ul style="list-style-type: none"> • Electricity consumption in residential property and leased buildings. • Electricity consumption in Enerveo owned or leased buildings. • Electricity consumption in owned or operated heat networks. 	<ul style="list-style-type: none"> • Thermal power station electricity consumption at sites in GB with capacity lower than 100MW or located on the island of Ireland. • Electricity consumption in non-operational buildings outside of the UK and Ireland.
Scope 3	
<ul style="list-style-type: none"> • Category 3: Well to tank emissions from other fuel use, related to SSE Thermal generation activities. • Category 3: Well to tank emissions from other fuel use that is not related to SSE Thermal generation activities (e.g. fuel used in fleet, business travel or transmission and distribution losses from electricity generation). • Category 5: Waste generated in operations 	<ul style="list-style-type: none"> • Category 6: Business travel - bus, taxi, hire car, helicopter, and hotel stays. • Category 7: Employee commuting. • Category 13: Downstream leased assets (e.g. leased office spaces in SSE owned or operated non-operational buildings). • Category 15: Investments, relating to Neos Network.

Water performance measures

SSE's environment strategy provides a framework for SSE to manage and mitigate impacts to terrestrial, freshwater and marine ecosystems, and build a business that uses resources efficiently and embraces the principles of a circular economy. Water plays a significant role in SSE's business activities and SSE aims to use water resources sustainably.

Performance measures

SSE reports its annual water performance measures in millions of cubic metres (million m³) from its operational activities. Water performance measures cover:

- **Total water abstracted** (million m³)
- **Total water returned** (million m³)
- **Total water consumed** (million m³)

Water measures defined

The water sources included in this inventory are those required by HM Government, as set out in the [Environmental Reporting Guidelines](#), and include the total water (million m³):

- **abstracted** – the volume of water taken from rivers, lochs, sea, estuaries, groundwater, and canals;
- **consumed** – the volume of water that is abstracted from rivers, lochs, sea, estuaries, groundwater, and canals used by the business to conduct its operations and is ultimately not returned to source; and
- **returned** – the volume of water abstracted from rivers, lochs, sea, estuaries, groundwater, and canals returned to source (river, loch, sea, estuary, groundwater, or canal) or water network customers.

SSE uses water for three purposes:

1. to cool its generation plant (thermal generation operations);
2. as process water for a variety of operations (thermal generation operations); and
3. as a source of energy in hydro generation schemes.

Data preparation

Details of the source of the water data and how the water data is collected and reported is detailed below.

Water data from SSE's thermal activities

Water abstracted and returned volumes are captured at entry and exit points at most of SSE's thermal power stations (gas, oil and biomass) in the UK and Ireland. At Great Island Power Station and Peterhead Power Station, where once-through cooling water systems are used, the abstracted water volume used for cooling water is measured at intake, and the same amount is reported for the returned cooling water volume, as no cooling water is used / lost during the cooling process. This method is agreed and approved by the appropriate environmental permitting authority.

The data collection process involves the use of flow meters which transfer water volumes automatically from flowmeters to SSE's PI (process information) system. Water use data is automatically downloaded from this system into an excel spreadsheet. For the power stations that use flow meters, if there is a failure in the flowmeter PI system then there is a backup process used which involves pump running hours (this takes account of pump performance to measure flow rates) and has been agreed with the Regulators (Scottish Environment Protection Agency in Scotland, Environmental Protection Agency in Ireland, and Environment Agency in England).

The reported data also includes water volumes from Lerwick Power Station, run by SSEN Distribution

Water data from hydro power stations

Water abstracted and returned volumes are captured as the water passes through the hydro generation turbine at SSE's hydro power stations.

The volume of water abstracted and returned are measured via telemetry. The telemetry system collects and records the input data (which is based on the water head (the intake and the loch level) and the power generation) to estimate the volume of water that passes through a turbine each time. The input data uses the power generated to calculate the flow of water that would have been required (and so effectively uses the turbine as a flowmeter).

Water metric exclusions

Only water sourced from surface water sources (rivers, lochs, sea, estuaries, canals) and groundwater sources is included. Water sourced from mains supplies is not included. SSE excludes the water performance metrics from its thermal power stations that it does not have operational control over and/or from power stations which SSE has Power Purchase Agreements in place for. With the exception of the 67MW Lerwick Power Station, the water performance metrics from small back-up fixed generation sites are considered de-minimis and are also excluded from the scope of reporting.

Water metric restatement 2026

In August 2025, the cooling tower basin at Keadby 2 was fully drained for maintenance. A comparison with a similar maintenance event during the previous reporting year identified that the water returned volume for the 2024/25 cooling tower basin drainage had been overstated because of an inaccurate flowmeter discharge measurement. As this adjustment (5.9%) exceeded SSE's materiality threshold, SSE restated the 'Total water consumed' metric for 2024/25 by 0.14 million m³, from 2.37 million m³ to 2.51 million m³.



Air emission performance measures

SSE's environment strategy provides a framework for SSE to manage and mitigate impacts to terrestrial, freshwater and marine ecosystems, human health and build a business that carefully manages environmental risks and protects the environment from pollution.

Performance measures

SSE reports its annual air emissions measures in tonnes and kilograms from its operational activities. Air emissions performance measures cover:

- **Nitrogen oxides (NO_x)** – thermal generation (tonnes)
- **Sulphur dioxide (SO₂)** – thermal generation (tonnes)
- **Sulphur hexafluoride (SF₆)** - thermal generation and electricity transmission and distribution activities (kg)

Air emissions defined

NO_x and SO₂ are air polluting gases released from combustion processes at SSE's power stations. These emissions are released as stack emissions following the combustion of fuel to generate electricity.

SF₆ is used as a very effective insulation and interruption gas in switchgear and other electrical equipment and its emissions to the atmosphere occur as a result of leakages from faulty equipment.

The Environment Agency, Scottish Environmental Protection Agency and Environmental Protection Agency regulate SSE's air emissions reporting in England, Scotland, and Ireland respectively.

Data preparation

NO_x and SO₂ emissions data

For NO_x emissions, SSE typically uses data from Continuous Emission Monitoring Systems (CEMS) which continuously measure emissions and provide an average value for each hourly period. NO_x emissions are recorded by site data acquisition handling systems and/or process information historian systems for regulatory

reporting. Based on reports from these systems, monthly mass emission data is entered into the SSE Thermal SharePoint system for SSE Group annual reporting. Sites maintain a log of any periods of invalid CEMS monitoring data and notify the environmental regulator in accordance with guidance in the relevant jurisdiction. In the event of failure of CEMS, actions are taken to reinstate monitoring as a high priority. At a number of sites there are back-up monitoring systems that will be switched to in the event of loss of the primary system.

SSE is not required by environmental regulators to monitor SO₂ by CEMS for natural gas fuelled power stations, since only trace quantities of sulphur are present in natural gas within the countries it operates. Similarly, for liquid fuels (gas oil) with a fuel sulphur content of <0.1%, if operational hours are insufficient or fuel is only used as a standby, there is no requirement for continuous monitoring. In the absence of CEMS, emitted SO₂ quantities are calculated in accordance with Joint Environmental Programme (JEP23EM01) industry standards.

For combustion units that are not required by the regulator to have CEMS for SO₂ or NO_x monitoring due to the number of operational hours per year or the fuel type, SSE uses either:

- stack emissions concentration data from periodic stack monitoring exercises completed by an independent test house, multiplied by flue gas flow volume;
- quantities of fuel burned, or a flue gas flow volume, multiplied by an emission factor relevant to the fuel or type of combustion unit as agreed with the relevant environmental regulator; or
- for smaller sites, regulatory reported calendar year air emissions data combined with quantities of financial year fuel burned.

Air emissions metrics includes the start-up and shutdown of a power station.

SF₆ emissions data

Within SSE's networks businesses, SF₆ emissions are calculated based on the amount of gas that engineers or operators use to top up assets when gases are lost. SF₆ top up volumes are recorded by the depot that manages the incident and checked against historical entries to identify and potentially rectify any anomalies. Once confirmed, the SF₆ figures are entered into the asset management system, Maximo. The engineers responsible for SF₆ reporting then download the data from

Maximo and collate it into workbooks, stored on SharePoint sites, and shared with Group and Business Unit sustainability teams. Some SF₆ top ups within the reporting period may not be logged on the Maximo system in time for reporting and are therefore captured in the next reporting period.

For SSE's Thermal business, SF₆ emissions are also calculated based on the amount of gas that engineers use to top up assets when gases are lost. SF₆ leaks may be identified by routine operational checks (e.g. on SF₆ gas pressure gauges) or by automated pressure sensors which alert operators. Site staff will raise an environmental incident report and complete SF₆ top-up logs. SF₆ leakages are reported internally on a monthly basis and stored on SharePoint sites. These reports are subsequently shared with Group and Business Unit sustainability teams.

Air emissions metric exclusions

SSE's reporting covers air emissions released from fuel combustion at its fixed assets (power stations). However, SSE excludes air emissions from power stations that it does not have operational control over and/or power stations where SSE has Power Purchase Agreements in place for. SSE also excludes air emissions from back-up fixed generators which are not required to report air emissions under the [Scottish Pollutant Release Inventory](#).

Air emissions from other sources such as backup mobile diesel generators, small domestic boilers, and operational fleet, as well as SF₆ emissions from SSE Renewables assets and SF₆ free insulation and interruption gases have been determined as de-minimis and are also excluded from the scope of reporting.



Women in SSE's Leadership Group performance measures

To ensure SSE has the creativity and innovation it needs to deliver net zero, its focus is on improving diversity across all levels of the organisation. SSE's Inclusion and Diversity Strategy is focused on ensuring that the Company sets stretching ambitions, embeds inclusive policies and processes, and creates a diverse workplace by encouraging inclusive behaviours. This is supported and informed by listening to what matters to employees.

Performance measures

SSE discloses its inclusion and diversity performance on an annual basis for all levels of its organisation, across a range of metrics. Performance measures include:

- Proportion of women in SSE's Leadership Group (%)

Women in SSE's Leadership Group defined

The women in leadership metric measures the percentage of women at the most senior grades within SSE's organisational structure. SSE's Leadership Group is defined as employees in organisational level (OL) 18 and above, as this is the band at which a range of additional benefits are offered to employees, as agreed by Human Resources (HR). SSE has an immaterial number of employees who do not have numeric grades, for example those on legacy personal contracts and international employees, in which instances SSE uses a salary or banding equivalent.

Data preparation

SSE's HR Reporting team extracts the Leadership Group employee data from its HR database platform. To determine which employees are included in SSE's Leadership Group and pulled into the extracted data, the following parameters are used:

- **Graded employees:** for employees with numeric grades, those at OL18 or equivalent and above are included in SSE's Leadership Group.
- **Salary equivalents:** for the small proportion of employees who are not graded to an OL, SSE uses a salary or banding equivalent.

This data is extracted for employees at 31 March. To calculate the proportion of women in SSE's Leadership Group, the number of women is divided by the total number of employees in the dataset.

For reporting purposes, gender information is captured at employee onboarding from legal documentation (e.g. passports, birth certificates, etc) and is maintained by the Central HR Services team. In the instances where employees have transitioned after joining the Company, a formal request can be made and the Central HR Services team update employee records in the HR database platform to reflect these changes.

Exclusions

SSE excludes the following data from its metric for women in SSE's Leadership Group:

- **Enerveo Limited ("Enerveo") employee data:** in March 2024, SSE reacquired Enerveo, which had 475 employees at 31 March 2026. The company was previously under strategic review with the Infrastructure Solutions component of Enerveo being held for sale during 2024/25. The company remains non-core to the SSE Group and during the year two divisions were disposed. As a result employee pay scale structures have not been mapped to the grading used by SSE. Information for these employees is not held on SSE's HR database platforms and Enerveo applies its own HR policies for employees separate to SSE.

Community investment awards performance measures

SSE has more than a decade of experience in in-house management of community investment funding, which is a key way it creates and shares value with communities in the areas in which it operates. SSE's community investment funds are aimed at providing financial support to transformational projects making a real difference within communities. Several of SSE's Business Units operate community investment funds, with the majority currently delivered through its renewables business.

Performance measures

SSE reports widely each year on the awards made through its community investment funds. Performance measures include:

- Value awarded through SSE's community investment funds (excluding regulated funds) (£m)

Community investment funds defined

SSE's community investment funds are financial contributions made available to specified communities in the areas in which SSE operates and serves. The majority represent long-term, multi-year funding, with occasional one-off funds established in relation to business priorities. Decisions for awarding funding are independent or stakeholder-led, largely made through independent panels consisting of community or industry experts where relevant. SSE manages and distributes most of the community investment funds. However, in some instances the investment funds are delivered through existing third-party structures, for example community development trusts or local councils.

For the purposes of the metric outlined above, it represents the total value of grant awards approved in each financial year. This includes all voluntary contributions awarded through SSE's various community funds across the UK and Ireland.

Data preparation

Details of the source of community investment funds awarded data and how it is collected and reported is provided below.

Value awarded through SSE managed funds

SSE manages the majority (around 60% by annual value awarded) of its voluntary community investment funds in house and distributes grants directly to applicants. SSE operates a bespoke platform for processing community funds, operated through Salesforce, which captures and manages funding applications. This platform is accessible to applicants online through SSE's website.

Applications for funding are made through the platform which are then submitted for review and due diligence checks by SSE's Community Investment team. Information on funding applications is collated from the platform and provided to the relevant decision-making panels. The results from the panel meetings are provided to the Community Investment team, who records these in the platform, including award amounts approved and any conditions set.

Data for the value awarded through SSE's community investment funds metric is extracted from the platform via a platform-generated report. This details all grants awarded between 1 April and 31 March in the financial year.

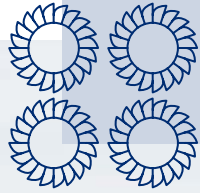
Value awarded through third-party managed funds

Around 40% of SSE's voluntary community investment funds by annual value awarded are delivered through third-parties. SSE supports the third-parties to deliver the community funds in line with SSE's processes and based on priorities established through local consultation and local action plans. These third-party organisations are responsible for submitting reports on decisions made to SSE's Community Investment team via the Salesforce platform. Data is then extracted from the platform via a platform-generated report. This details all grants awarded between 1 April and 31 March in the financial year.

Exclusions

SSE excludes the following information from its metric for value awarded through community investment funds:

- **Regulated funds:** community investment funds required by regulation or in SSE's regulated businesses. This includes a number of community funds linked to renewable assets in Ireland which are delivered through requirement of the Renewable Electricity Support Scheme, and community investment funds in SSE's electricity transmission and distribution businesses, which are regulated by Ofgem. In 2025/26, this totalled £4.1m.
- **Community investment funds delivered outside of the UK and Ireland:** SSE is currently developing small community support programmes linked to projects in southern Europe. The value of these funds is expected to be less than €10,000/£9,500 per year. In 2025/26 no European funding was provided.



Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SSE Thermal & Distribution	Fuel used by power stations to generate electricity – gas and oil	Scope 1	<p>Fuel used (gas and oil) is measured through meters and weight tickets and converted using UK ETS guidelines for the United Kingdom and EU ETS guidelines for the Republic of Ireland for the calendar year.</p> <p>However, SSE's reporting period is from 1 April to 31 March, hence SSE Energy Markets estimate GHG emissions in the final quarter using the power generation data and composition of the fuel used. The estimation is reconciled annually prior to UK and EU ETS calendar year submission. SSE Energy Markets estimates power station emissions based on known plant activity, closures/acquisitions and power generation data for emissions trading purposes.</p>	kWh	N/A
SSEN Distribution	Fuel used by power stations to generate electricity – oil	Scope 1	Some of SSE's smaller power stations are not captured by the UK ETS requirements. For these power stations fuel consumption is reported based on the volume of fuel present in fuel tanks at each month end, including any fuel deliveries within the month.	Litres	Fuel used based on deliveries, rather than measured consumption.
All business units combined	Operational vehicles & mobile plant (diesel, petrol and HVO)	Scope 1	Fuel is bought using fuel cards from independent fuel suppliers or dispensed at onsite fuel depot. Fuel card data is provided by independent fuel suppliers to Fleet Services. Fuel cards are reconciled with supplier invoices. Fuel dispensed from onsite depots is recorded and consolidated with fuel dispensed data from the independent suppliers.	Litres	Fuel invoices do not include fuel dispensed a few days before the invoice so there is delay in reporting periods however these balance during the year and between financial reporting periods.

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SSE Renewables	Fuel used by vessels to support operations & maintenance (O&M) activities at offshore wind farms	Scope 1	<p>There are three joint ventures that are operated by SSE and use crew transfer vessels (CTVs) and service operation vessels (SOVs) to support O&M activities. These vessels are time chartered by SSE. Therefore, despite a third-party owning the vessel, SSE will account for their emissions in its Scope 1 boundary as per the Baltic and International Maritime Council (BIMCO) guidance.</p> <p>Fuel data is collected from the third party that owns and operates the vessels. Scottish Fuels supply all the fuel data for Beatrice Offshore Windfarm Limited (BOWL). ASCO provide fuel data for Greater Gabbard Offshore Windfarm Limited (GGOWL) and Seagreen Wind Energy Ltd (SWEL).</p> <p>This data is sent by each third party and collected by BOWL, GGOWL and SWEL Safety, Health and Environment teams.</p>	Litres or m ³	Fuel used by the third-party based on invoices, rather than measured consumption used in each vessel.
SSE Thermal	Fugitive emissions (SF ₆)	Scope 1	Site personal record SF ₆ top ups made to assets when gases are lost. Alongside this an environmental incident report and SF ₆ top-up logs will be completed. SF ₆ leakages are collated internally monthly and stored on SharePoint sites. These reports are subsequently shared with Group and Business Unit sustainability teams	kg	N/A
SSEN Transmission & SSEN Distribution	Fugitive emissions (SF ₆)	Scope 1	Transmission and distribution engineers record SF ₆ top-ups and exception events requiring SF ₆ top up in the asset management system, Maximo. The ENA model gives typical loss rate figures as a result of normal operation.	kg	N/A

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
All business units combined	Non-operational buildings – gas usage	Scope 1	<p>Non-operational buildings are classed as offices, depots, warehouses and data centres. There are around 77 non-operational sites. Most non-operational buildings have automatic gas meters. Records of gas use are transmitted through automatic meter readings to SSE Clarity. SSE Clarity integrates with SSE Business Energy Intelligence (BEI) to aggregate non-operational buildings data. Daily exports are automatically emailed and loaded into energy management software, SystemsLink, where the gas use is downloaded into an excel spreadsheet. Reconciliation of meter reads is completed with monthly invoices.</p> <p>Where tenants occupy a share of SSE's non-operational buildings, gas consumption is apportioned based on the floor area that the tenants occupy. The gas consumption that takes place within the communal areas of shared non-operational buildings is also split using the same building wide apportionment between SSE and the tenant.</p>	kWh	<p>Not all non-operational buildings are on half hourly meters. Some are based on submitted actual meter reading or estimated on billing system. Where actual consumption data is not available, gas consumption is estimated based on the prior year's consumption data.</p> <p>Exceptions to the apportionment approach of gas consumption in communal areas have been applied to SSE's Forbury Place (Reading) and Perth Campus sites. Access to some communal areas at these sites has been restricted to SSE staff only. In such examples, SSE has taken the total gas consumption from these communal areas.</p>
SSEN Distribution	Losses (SSEN Distribution: SHEPD & SEPD)	Scope 2	Figures for network losses are calculated using standard distribution losses guidance (produced by Elexon) to compute the losses in the distribution system.	GWh	Based on industry standards for line losses and distribution losses
SSE Thermal	Thermal power station electricity consumption	Scope 2	The large GB power stations (with capacity greater than 100 MW) have automatic electricity meters. Meter reading data of electricity use are transmitted through Elexon. This data is recorded on SSE's finance system TM1/OracleBI and then downloaded onto an excel spreadsheet. Reconciliation of meter reads is completed with monthly invoices.	kWh	Slough Heat and Power which has a capacity of 15MW is also included in the data set.

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SSE Thermal	Gas storage electricity consumption	Scope 2	SSE has installed electricity meters at its Aldbrough and Atwick gas storage facilities. The readings for these Meter Point Administration Numbers (MPANs) are supplied by SSE Business Energy and the SSE Finance team is responsible for charging back the cost of the electricity consumed back to SSE Thermal. Monthly meter readings are collected and stored in the Clarity system.	kWh	N/A
All business units combined	Non-operational building electricity consumption	Scope 2	<p>Non-operational buildings are classed as offices, depots, warehouses and call centres. There are around 77 non-operational sites. Most non-operational buildings have automatic electricity meters. Records of electricity use are transmitted through automatic meter readings to SSE Clarity. SSE Clarity integrates with SSE Business Energy Intelligence (BEI) to aggregate non-operational buildings data. Daily exports are automatically emailed and loaded into energy management software, SystemsLink, where the electricity use is downloaded into an excel spreadsheet. Reconciliation of meter reads is completed with monthly invoices.</p> <p>Where tenants occupy a share of SSE’s non-operational buildings, electricity consumption is apportioned based on the floor area that the tenants occupy. The electricity consumption that takes place within the communal areas of shared non-operational buildings is also split using the same building wide apportionment between SSE and the tenant.</p>	kWh	<p>Not all non-operational buildings are on half hourly meters. Some are based on submitted actual meter reading or estimated on billing system.</p> <p>Exceptions to the apportionment approach of electricity consumption in communal areas have been applied to SSE’s Forbury Place (Reading) and Perth Campus sites. Access to some communal areas at these sites has been restricted to SSE staff only. In such examples, SSE has taken the total electricity consumption from these communal areas.</p>

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SSEN Distribution	Substations electricity consumption – (SSEN Distribution: SHEPD & SEPD)	Scope 2	<p>Substation electricity demand arises from a range of equipment and services, including space heaters, panel heaters, building lighting, battery chargers, mains-powered equipment, transformer coolers, and site security systems such as floodlighting and CCTV. Electricity consumption may vary by location to reflect differences in operating conditions and climate across SSEN Distribution’s network areas in central southern England and the north of Scotland.</p> <p>As substations are not routinely fitted with electricity meters, consumption is estimated. The estimate is based on identifying each source of electricity use and calculating energy consumption from the electrical load of the relevant equipment.</p> <p>Substations have been separated into three categories for energy usage estimations:</p> <ul style="list-style-type: none"> • HV: 6.6kV – 20kV • EHV: 22kV – 66kV • 132kV (SEPD only), as 132kV is a Transmission voltage in Scotland. <p>SSEN Distribution uses a defined estimation methodology based on the equipment typically present within each of the three substation categories. Estimated power demand has been assigned to each equipment type, together with standard assumptions for operating hours per day and the number of days of operation per year. This approach produces a representative annual electricity consumption figure for HV, EHV and 132kV substations.</p> <p>Electrical load is calculated for each substation type using the methodology described above. The average annual load for each category is then multiplied by the number of substations recorded in SSEN Distribution’s asset management system, Maximo, to determine total annual electricity consumption in kWh.</p>	kWh	<p>Substations are not metered so their energy consumption is based upon estimates which are based on the size of the substation, electricity capacity and the operation activities of each building through the financial year.</p> <p>Out of area substations are excluded for the scope of this estimation.</p>

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SEEN Transmission	Substations electricity consumption	Scope 2	<p>As substation electricity consumption is not routinely metered, the hierarchy below is used to determine annual consumption.</p> <ol style="list-style-type: none"> 1. If measured consumption data is available for a given reporting year, this data is used. Partly measured years are completed by using measured data from the equivalent months in the closest year for which data is available and filling any remaining gaps with interpolation or extrapolation from measured data before and/or after the missing period. 2. If measured consumption data is available for other years and there have been no significant changes to the substation (e.g. change in the size of the substation or addition of energy efficiency measures or solar panels) then use the measured data from the closest year. 3. If no measured consumption data is available or there have been significant changes to the substation, then use the estimation method outlined below. <p>To estimate consumption for remaining substations, the number of transformers and circuit connections are used as a proxy for substation size. GIS and the network map are used to confirm circuit connections at each site and Maximo is used to confirm the number of transformers. Linear regression coefficients are calculated for electricity consumption per circuit connection and per transformer and apply these to the number of connected circuits and transformers at each substation.</p>	kWh	Most substations are not metered so their energy consumption is based upon measured consumption from a small number of substations which are equipped with electricity meters during the financial year.

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
All business units combined	Electricity use in non-operational buildings, substations and power station	Scope 3 – Category 3: Fuel and energy-related activities	This is the transmission and distribution losses (the energy loss that occurs getting the electricity to SSE's consumption point from the power plant) associated with the electricity consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses), substations and power stations. This figure is calculated by taking the scope 2 electricity consumption figure for corresponding assets and applying a carbon dioxide conversion factor provided by UK Government GHG Conversion Factors for Company Reporting and the International Energy Agency Electricity Generation Emissions Factors.	kWh	N/A
SSE Thermal	Fuel purchased – gas and oil for generation of electricity	Scope 3 – Category 3: Fuel and energy-related activities	Fuel purchased during the financial year (gas and oil) is measured through meters and weight tickets and converted into kWh using standard industry recognised conversion factors or supplier specific factors.	kWh	Fuel purchased (diesel and oil) may not necessarily be used in the year, or in the reporting period, as there are on-site storage facilities for these fuels.
SSE Renewables	Fuel used by vessels to support operations & maintenance (O&M) activities at offshore wind farms	Scope 3 – Category 4: Upstream transportation & distribution	<p>There are three joint ventures that are operated by SSE and use crew transfer vessels (CTVs) and service operation vessels (SOVs) to support O&M activities. Fuel for these vessels is purchased by a third-party company to service offshore wind farms in which SSE has an ownership share and operates on behalf of joint venture partners. These vessels are not time-chartered by SSE. Therefore, SSE will account for their emissions in its Scope 3 boundary as per the Baltic and International Maritime Council (BIMCO) guidance.</p> <p>Fuel data is collected from the third party that owns and operates the vessels. Scottish Fuels supply all the fuel data for Beatrice Offshore Windfarm Limited (BOWL). ASCO provide fuel data for Greater Gabbard Offshore Windfarm Limited (GGOWL) and Seagreen Wind Energy Ltd (SWEL).</p>	Litres or m ³	Fuel used by the third-party based on invoices, rather than measured consumption used in each vessel.

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
All business units combined	Flights – domestic, short haul, long haul & international	Scope 3 – Category 6: Business travel	Booked through SSE's web-based travel booking system provided by Clarity, which provides distances in km for all journeys.	km	The actual flight distance may not always be exactly as standard for the route, the conversion factors used take account of the fact that distances travelled may not be representative of the journey due to changes in flight paths for safety or weather.
All business units combined	Train	Scope 3 – Category 6: Business travel	Booked through SSE's web-based travel booking system Clarity, which provides distances in km for all journeys.	km	Small % of train journeys will be booked direct through the train company rather than using the SSE travel desk system.
All business units combined	SSE & SEC Cars (petrol, diesel and electric vehicles)	Scope 3 – Category 6: Business travel	Claims made through expenses system for business purposes using employees' own cars or car ownership scheme (COS) cars. The mileage relates to the date the miles were claimed. The mileage claim data is run through the Harmony system. Distances are in miles and converted to km (using 1.609 conversion factor).	km	N/A
SSEN Transmission	Losses (National Grid)	Scope 3 – Category 9: Downstream transportation & distribution	<p>When transferring power across the SHE Transmission System, some of the power is 'lost' known as 'Transmission Losses'.</p> <p>Figures for transmission losses are calculated using standard transmission losses guidance (produced by Elexon) to compute the losses in the transmission system.</p> <p>This data is reported by NESO as the system operator. The figure is for the previous financial year as a result of the timing of the data capture process. This means for SSE's reporting period of 1 April 2025 to 31 March 2026, the data will be based on NESO's previous reporting period of April 2024 to March 2025.</p>	kWh	Based on industry standards for transmission losses

Business unit	GHG emissions source	GHG emissions level scope	Data source & collection process	Data collection unit	Uncertainty (description)
SSE Energy Customer Solutions	Gas sold to customers	Scope 3 – Category 11: Use of sold products	<p>Gas volumes are based on settlement data published by Xoserve. SSE receives an allocation of the settlements data based on the total amount of gas used by the local distribution zone based on its portfolio of customers. This number covers both domestic (for the island of Ireland) and business customers (industrial and commercial) for Great Britain and the island of Ireland.</p> <p>The GHG emissions are calculated by taking the scope 3 gas sold to customers and applying the carbon dioxide conversion factor provided by UK Government GHG Conversion Factors for Company Reporting.</p>	Million therms	In line with gas settlement industry standard, gas reported contains a portion of unidentified gas supplied. This is to ensure total supply matches demand for the UK gas delivery.
SSE Thermal	Greenhouse gas emissions from electricity generation at power stations where SSE has an equity investment but does not have operational control.	Scope 3 – Category 15: Investments	<p>Data is provided by the third-party owner of the generation site for the financial year.</p> <p>Fuel used (gas and oil) is measured through meters and weight tickets and converted using UK ETS guidelines for the United Kingdom.</p> <p>However, SSE reporting period is from 1 April to 31 March, hence SSE’s joint venture partners estimate GHG emissions in the final quarter using the power generation data and composition of the fuel used. The estimation is reconciled annually prior to UK ETS calendar year submission. SSE joint venture partners estimate power station emissions based on known plant activity and power generation data for emissions trading purposes.</p>	CO ₂	N/A



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