



SSE

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ GBP

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

We are a leading UK-listed electricity company that invests in, develops, builds and operates electricity infrastructure and businesses needed for a clean, secure and affordable energy system. Our diversified portfolio includes onshore and offshore wind farms, hydro-electric power and batteries, flexible thermal generation and electricity transmission and distribution networks. We also provide energy and services for businesses and other customers. Our purpose is to be restless every day until we make electricity clean, affordable and available for all. Our strategy is to create value for shareholders and society in a sustainable way by investing in, developing, building and operating electricity infrastructure and businesses needed in the clean energy transition. Sustainability is a fundamental value that underpins how we do things at SSE and it is embedded into our strategy through our commitment to create value for shareholders and society in a sustainable way. Supporting our strategy, we have four 2030 Goals which are focused on addressing the challenge of climate change, while ensuring that the benefits of the clean energy transition are shared widely with workers, consumers and communities. The 2030 Goals are directly linked to the UN's Sustainable Development Goals (SDGs) most material to the business and provide an important roadmap for driving progress in the short to medium term. These Goals are complemented by a further three environment-related SDGs that guide our approach to protecting the natural environment. Together, these frameworks help focus us on addressing the most material environmental and social issues relevant to our activities. Headquartered in Perth, SSE is a major contributor to the economies in the UK and Ireland. We employ over 15,000 people and are real Living Wage and Fair Tax Mark accredited.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	03/31/2026	Select from: ☒ Yes	Select from: ☒ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

10186500000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

GB0007908733

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

SSE.L

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

790873

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

549300KI75VYLLMSK856

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- ☒ France
- ☒ Ireland
- ☒ Spain
- ☒ United Kingdom

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☒ No, this is confidential data	SSE will not disclose geolocation data for its facilities.

[Fixed row]

(1.16) In which part of the electric utilities value chain does your organization operate?

Electric utilities value chain

- ☒ Distribution
- ☒ Electricity generation
- ☒ Electricity purchasing
- ☒ Transmission

Other divisions

- ☒ Battery storage
- ☒ Gas storage, transmission and distribution
- ☒ Microgrids
- ☒ Smart grids/demand response

(1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

Coal - Hard

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own, operate or invest in coal power stations.

Coal - Brown

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own, operate or invest in coal power stations.

Oil

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

(1.16.1.3) Gross electricity generation (GWh)

155

(1.16.1.4) Net electricity generation (GWh)

155

(1.16.1.5) Comment

SSE owns and operates oil-fired power stations in the United Kingdom and Ireland. Capacity and generation figures include only SSE's share of assets under its operational control.

Gas

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

4577

(1.16.1.3) Gross electricity generation (GWh)

11746

(1.16.1.4) Net electricity generation (GWh)

11746

(1.16.1.5) Comment

SSE owns and operates gas-fired power stations in the United Kingdom and Ireland. Capacity and generation figures include only SSE's share of assets under its operational control.

Sustainable biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate power stations that use sustainable biomass as a fuel.

Other biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

15

(1.16.1.3) Gross electricity generation (GWh)

78

(1.16.1.4) Net electricity generation (GWh)

78

(1.16.1.5) Comment

SSE owns and operates waste wood power stations in the United Kingdom. Capacity and generation figures include only SSE's share of assets under its operational control.

Waste (non-biomass)

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate power stations that use waste as a fuel.

Nuclear

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate nuclear power stations.

Fossil-fuel plants fitted with carbon capture and storage

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate fossil-fuel plants fitted with carbon capture and storage.

Geothermal

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate geothermal power stations.

Ocean thermal

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate geothermal power stations.

Hydropower

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

1464

(1.16.1.3) Gross electricity generation (GWh)

3075

(1.16.1.4) Net electricity generation (GWh)

3075

(1.16.1.5) Comment

SSE owns and operates hydro power stations in the United Kingdom. Capacity and generation figures include only SSE's share of assets under its operational control.

Onshore wind

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

2634

(1.16.1.3) Gross electricity generation (GWh)

5141

(1.16.1.4) Net electricity generation (GWh)

5141

(1.16.1.5) Comment

SSE owns and operates onshore wind sites in the United Kingdom, Ireland, France and Spain. Capacity and generation figures include only SSE's share of assets under its operational control.

Offshore wind

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

1014

(1.16.1.3) Gross electricity generation (GWh)

3127

(1.16.1.4) Net electricity generation (GWh)

3127

(1.16.1.5) Comment

SSE owns and operates offshore wind sites in the United Kingdom. Capacity and generation figures include only SSE's share of assets under its operational control.

Solar

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

31

(1.16.1.3) Gross electricity generation (GWh)

3

(1.16.1.4) Net electricity generation (GWh)

3

(1.16.1.5) Comment

SSE owns and operates solar sites in the United Kingdom.

Wave

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate wave power generation capacity.

Tidal

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate tidal power generation capacity.

Other renewable

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☒ Yes

(1.16.1.2) Nameplate capacity (MW)

200

(1.16.1.3) Gross electricity generation (GWh)

(1.16.1.4) Net electricity generation (GWh)**(1.16.1.5) Comment**

SSE owns and operates BESS sites in the United Kingdom. Capacity and generation figures include only SSE's share of assets under its operational control.

Other non-renewable**(1.16.1.1) Own or control operations which use this power generation source**

Select from:

☒ No

(1.16.1.5) Comment

SSE does not own or operate other non-renewable capacity.

Total**(1.16.1.2) Nameplate capacity (MW)****(1.16.1.3) Gross electricity generation (GWh)****(1.16.1.4) Net electricity generation (GWh)****(1.16.1.5) Comment**

Figure reflects all of SSE's owned and operated power generation capacity.
[Fixed row]

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

☒ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☒ Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☒ No, the total volume is unknown

(1.22.12) Form of commodity

Select all that apply

☒ Hardwood logs

(1.22.13) % of procurement spend

Select from:

☒ Less than 1%

(1.22.14) % of revenue dependent on commodity

Select from:

☒ Less than 1%

(1.22.15) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☒ Yes, disclosing

(1.22.16) Is this commodity considered significant to your business in terms of revenue?

Select from:

☒ No

(1.22.20) Please explain

While representing low value spend, overhead wood poles provide a significant function in supporting SSEN Distribution's network. Reported revenue for SSEN Distribution in 2025/26 was ~£1.1bn out of a total reported revenue for the SSE Group of ~£10.2bn, accounting for around 11%. A vast majority of the existing overhead line infrastructure is already in place and will not require extensive replacement, whilst many distribution lines have already been undergrounded in the SEPD (Southern Electric Power Distribution) network licence area in central southern England. Purchasing new poles for its networks represents under 1% of SSE Group's revenue.

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 4+ suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:

☒ Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

SSE identifies high risk jurisdictions based upon internal analysis and prioritisation of risks. By defining the risks, SSE can consider appropriate mitigations, and the Procurement and Commercial team can conduct additional due diligence as required with suppliers based in these jurisdictions to understand their value chains, including details on their locations and the raw materials they use. Tender events will ask suppliers to identify which countries they intend to manufacture or source goods, services or labour from (upstream supply chain as far as possible, but to Tier 2 as a minimum). A similar process will be undertaken with respect to new supplier onboarding. Suppliers with trading addresses, proposed manufacturing sites (country of origin) or tiers within its supply chain (for the specific requirement which is the subject of the sourcing event) in countries considered 'high risk', will be required to follow additional due diligence steps.

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☒ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☒ Tier 2 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☒ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:

☒ 100%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☒ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Going Concern and Viability statements' time horizons: SSE's time horizons for assessing climate-related risks and opportunities are aligned with other business practice time horizons. The climate-related time horizons are chosen to align with the investment, capital and regulatory time horizons that govern SSE's financial, operational and capital plans. SSE's short-term horizon for assessing climate-related risks and opportunities is 0 to 4 years. This is influenced by the viability assessment of the company. Each year, in line with the requirements within provision C.2.2 of the UK Corporate Governance Code and as part of the risk assessment process, the Board assesses the prospects of the Company over the next 4 financial years. It is through this process that SSE determines its Group Principal Risks. Climate-related financial disclosures time horizons: SSE conducts an exercise to identify material opportunities and risks biennially, or sooner if a material business change occurs. SSE conducts scenario analysis on the outcome of that assessment every year. SSE defines its short-term horizon for assessing climate-related risks and opportunities as spanning 0 to 10 years. The company regularly evaluates the impact of different climate scenarios, including temperature outcomes of 1.5°C, 2.5°C, and 4°C in 2035. This is aligned to SSE's financial, operational, capital investment plans and to SSE's Net Zero Transition Plan.

Medium-term

(2.1.1) From (years)

10

(2.1.3) To (years)

25

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Going Concern and Viability statements' time horizons: SSE's medium-term horizon for considering climate-related risks and opportunities is 4 to 10 years. This is influenced by work done by the Committee on Climate Change (CCC), an independent statutory body set up to monitor the UK's progress towards meeting targets set out in the Climate Change Act 2008 and to ensure emissions targets are set based on expert independent assessment of the evidence. The Act requires the Government to set legally-binding, five-yearly carbon budgets, 12 years in advance, from 2008 to 2050, to act as stepping stones towards these targets. In relation to the power sector, UK's Clean Power 2030 Action Plan (CP2030), which aims to achieve 95% clean electricity by 2030. The carbon budgets and the CP2030 recommendations both impact policy makers' time horizons, which in turn provides a framework for SSE's business planning. Climate-related financial disclosures time horizons: SSE conducts an exercise to identify material opportunities and risks biennially, or sooner if a material business change occurs. SSE conducts scenario analysis on the outcome of that assessment every year. SSE defines its medium-term for assessing climate-related risks and opportunities as spanning 10 to 25 years. The company regularly evaluates the impact of different climate scenarios, including temperature outcomes of 1.5°C, 2.5°C, and 4°C in 2050. This is aligned to when climate-related impacts are more likely to emerge.

Long-term

(2.1.1) From (years)

25

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

(2.1.3) To (years)

55

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Going Concern and Viability statements' time horizons: SSE's long term time horizon for considering climate-related risks and opportunities is beyond 10 years. This reflects the impacts of transitional and physical climate impacts on the future energy system, including climate-related policy, markets, technology and weather/climate impacts. It also reflects the fact that SSE's core low carbon electricity assets have lifetimes that exceed 20 years; therefore, SSE naturally has a

long-term business outlook. For transitional opportunities or risks SSE long term time horizon considers climate-related opportunities and risks up to 25 years (a time horizon to 2050); and for the physical risks of climate change these are considered up to 55 years (a time horizon to 2080), to reflect the longer-term changes in climate. Climate-related financial disclosures time horizons: SSE conducts an exercise to identify material opportunities and risks biennially, or sooner if a material business change occurs. SSE conducts scenario analysis on the outcome of that assessment every year. SSE defines its long-term for assessing climate-related risks and opportunities as spanning 25 to 55 years. The company regularly evaluates the impact of different climate scenarios, including temperature outcomes of 1.5°C, 2.5°C, and 4°C in 2080. This is aligned to when climate-related impacts are more likely to emerge.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

(2.2.1) Process in place

Select from:

☒ Yes

(2.2.2) Dependencies and/or impacts evaluated in this process

Select from:

☒ Impacts only

(2.2.4) Primary reason for not evaluating dependencies and/or impacts

Select from:

☒ Other, please specify :Initial stages of aligning SSE's reporting to the Taskforce on Nature-related Financial Disclosures (TNFD) recommendations has focused on impacts only.

(2.2.5) Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future

SSE identifies, assesses and manages its environmental impact through an environmental management system (EMS) that sets out the controls, processes and procedures that guide any business activity that has an impact on the environment. The EMS is certified to ISO14001, as are all of SSE's businesses. SSE follows the principles of the 'mitigation hierarchy' to manage its environmental impacts, which means avoiding negative impacts as the first priority. Where they cannot be avoided, the company aims to mitigate these impacts, while also seeking opportunities to add value too, for example through committing to biodiversity net gain on onshore Large Capital Projects (LCP) in the UK and Republic of Ireland (consented from 2025/26 onwards). This strategy provides a framework for managing and mitigating SSE's impacts on land, air, freshwater and marine ecosystems, while using resources efficiently and embracing the principles of a circular economy. The

strategy has three pillars (environmental management and governance, responsible consumption and production and the natural environment) and is aligned to the UN SDGs. It provides a consistent structure for each Business Unit to tailor the management of environmental impacts, setting specific goals and metrics to measure success and support Group-wide targets. While SSE's processes are designed to reduce the risk of environmental incidents happening, sometimes they do occur. For example, key environmental risk areas include oil and related spills and silt releases. SSE provides training in environmental management, as well as business or role-specific training for all relevant employees and in 2025/26, SSE continued the roll-out of its enhanced Environmental Awareness training. SSE is committed, over time, to the enhancement of its nature-related reporting. In 2025, SSE worked with third-party specialists to apply the TNFD-aligned LEAP assessment process to a sample of assets, across different technology types, to understand its direct interactions with nature. In addition, SSE undertook a gap analysis to understand its alignment with the TNFD framework. Since this exercise, SSE has been working with a third party to develop a tool to undertake a LEAP assessment of its Transmission assets. SSE will be utilising the results to inform its approach and future disclosures while continuing to monitor developments in nature-related reporting frameworks regarding dependencies and impacts.

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

- Select all that apply
- ☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ Sub-national
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ Other commercially/publicly available tools, please specify :TCFD

Enterprise Risk Management

- ☒ Enterprise Risk Management

Other

- ☒ Scenario analysis
- ☒ External consultants
- ☒ Materiality assessment
- ☒ Internal company methods
- ☒ Partner and stakeholder consultation/analysis
- ☒ Other, please specify :**SSE Group Risk Management Framework**

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat wave
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Changing wind patterns
- ☒ Increased severity of extreme weather events

Policy

- ☒ Changes to national legislation

Market

- ☒ Changing customer behavior
- ☒ Other market risk, please specify :Price cannibalisation: when wind power receives lower market prices than average electricity prices

Reputation

- ☒ Increased concern and/or negative feedback from partners and stakeholders

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Regulators
- ☒ Local communities

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

SSE's Group Risk Management Framework (RMF) integrates a process for identifying and assessing climate-related risks and opportunities. SSE also undertakes a specialist TCFD climate assessment every two years that identifies and assesses climate-related opportunity and risk in the short, medium and long term. This specialist TCFD assessment goes into more detail to identify and assess the climate-related risks and opportunities over longer time horizons than the RMF. The assessment involves senior business leader interviews supported by ongoing business unit risk assessments to capture and understand a long list of climate-related opportunities and risks. A prioritisation exercise is completed and a final list of significant climate-related opportunities and risks defined. Each climate-related opportunity or risk is priority based on its ability (likelihood and impact) to have a substantive potential financial impact on SSE's strategy or significant impact on SSE's stakeholders across the time horizons identified by SSE for climate-related opportunity and risk assessment. This assessment is completed across the value chain (direct operations, upstream and downstream) for each of the key business areas. Each opportunity or risk is then assessed on its impact to SSE's strategy and stakeholders involving an assessment of the likelihood and financial impact of the risk or opportunity which helps to identify the importance of each material risk or opportunity to the business. The climate-related risk and opportunity assessment process is conducted on an ongoing basis by the Sustainability-related Financial Disclosures (SRFD) Sub Committee and working group, with a six monthly review of the outputs by the Group Risk Committee (GRC). The Climate-related Financial Disclosures (CRFD) working group consists of corporate finance and sustainability professionals as well as business unit finance technical experts. The outputs of this process are reviewed by the SRFD Sub Committee including SSE's Company Secretary, Finance Director, Investor Relations and the Chief Sustainability Officer and approved by the GRC. SSE conducts scenario analysis on its material climate-related opportunities and risks annually. SSE has introduced 'impact pathways' which map each potential climate event and its effect on SSE's business activities. To calculate the potential financial impact, a combination of data sources are used involving historical internal business data, the most recently available external independent climate-related scenario data alongside current and approved forecast financial data. The purpose of this scenario analysis was to demonstrate the resilience of SSE to climate change. To help stakeholders understand SSE's resilience, SSE subjected its material climate-related opportunities and risks to different climate outcomes under varying scenarios and timeframes. The scenario analysis did not represent a prediction of the future, simply a tool to understand a plausible spectrum of outcomes. The decision to mitigate, transfer, accept or control identified risks or opportunities is completed by the GRC as part of the risk assessment process. The risk assessment process reviews costs, mitigating actions, the timeframe of the impact against relevant scenarios to provide an indication of the potential financial impact and the relative significance of the risk. This approach is completed for each material climate-related risk or opportunity.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ No

(2.2.7.3) Primary reason for not assessing interconnections between environmental dependencies, impacts, risks and/or opportunities

Select from:

☒ Other, please specify :Assessment currently underway but not yet completed.

(2.2.7.4) Explain why you do not assess the interconnections between environmental dependencies, impacts, risks and/or opportunities

SSE is committed to enhancing its nature-related reporting, drawing on the Taskforce on Nature-related Financial Disclosures (TNFD) framework. In 2025, SSE completed a TNFD-aligned LEAP assessment to identify and assess its impacts and nature-related risks and opportunities. Additionally, SSE is committed, over time, to the enhancement of its nature-related reporting. SSE worked with third-party specialists to apply the TNFD-aligned LEAP assessment process to a sample of assets, across different technology types, to understand its direct interactions with nature. In addition, SSE undertook a gap analysis to understand its alignment with the TNFD framework. Since this exercise, SSE has been working with a third party to develop a tool to undertake a LEAP assessment of its Transmission assets. SSE will be utilising the results to inform its approach and future disclosures while continuing to monitor developments in nature-related reporting frameworks regarding dependencies and impacts. While this is a long-term approach, SSE often considers the synergies, contributions, and potential trade-offs between climate and nature on a case-by case basis. For example, reducing carbon emissions is SSE's most material impact, but decarbonisation pathways sometimes create unintended effects. SSE Thermal's efforts to decarbonise its generation fleet with low-carbon technologies may increase resource impacts, such as higher water usage compared to conventional plants. Technologies like post-combustion carbon capture and hydrogen production with carbon capture typically require more water for cooling and other processes. Electrolytic hydrogen production also uses water as a feedstock, affecting consumption. More analysis is needed to understand these requirements, and future decision-making must consider them within a whole system context. SSE Thermal is a member of the Joint Environmental Programme (JEP), contributing to research on the environmental impacts of electricity generation, with an emphasis on decarbonisation technologies. SSE Thermal chairs the JEP water working group, focusing on water resource planning.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

- ☒ Areas important for biodiversity
- ☒ Areas of limited water availability, flooding, and/or poor quality of water
- ☒ Areas of importance for ecosystem service provision

Locations with substantive dependencies, impacts, risks, and/or opportunities

- ☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

In 2025, SSE completed a TNFD-aligned LEAP (Locate, Evaluate, Assess and Prepare) assessment to identify and assess impacts and nature-related risks and opportunities. SSE identified 125 direct operational assets across the UK and Ireland, considering the most material business operations, leveraging the 'Exploring Natural Capital Opportunities, Risks and Exposure' (ENCORE) nature materiality screening tool. The Locate phase, through GIS analysis of asset locations, site boundaries and appropriate Zones of Influence has identified where and how SSE's direct operational in scope assets interact with sensitive locations in proximity, utilising national datasets across UK and Ireland. Examples of the GIS data sets utilised for analysis are; for biodiversity importance: SSI, SAC, SPA, Ramsar, SAC, MPA etc; Ecosystem service delivery importance: National Parks, Areas of Outstanding National Beauty, National Heritage Areas etc; Water Risk; and Ecosystem integrity: Biodiversity Intactness Index. SSE also worked with third-party specialists to apply the TNFD-aligned LEAP assessment process to a sample of assets, across different technology types, to understand its direct interactions with nature. In addition, SSE undertook a gap analysis to understand its alignment with the TNFD framework. Since this exercise, SSE has been working with a third party to develop a tool to undertake a LEAP assessment of its Transmission assets. SSE will be utilising the results to inform its approach and future disclosures while continuing to monitor developments in nature-related reporting frameworks regarding dependencies and impacts.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- ☒ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Other, please specify :EBIT

(2.4.3) Change to indicator

Select from:

- ☒ Absolute decrease

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

(2.4.7) Application of definition

SSE defines risk as any event or circumstance that has potential to threaten achievement of its strategic objectives or compromise its business values. In determining its appetite for specific risks, the Board is guided by three key principles: 1. Risks should be consistent with SSE's core purpose, financial objectives, strategy and values; 2. Risks should only be accepted where relevant approvals have been attained through the Governance Framework to confirm appropriate reward is achievable on the basis of objective evidence and in a manner that is consistent with SSE's purpose, strategy and values; and 3. Risks should be actively controlled and monitored through the appropriate allocation of management and other resources, underpinned by the maintenance of a healthy business culture. The Board aims to consider all material influencing factors and key external trends in the energy market, including those relating to climate change, and aims to do so in a way that reflects the expectations of SSE's key stakeholder groups. These material influencing factors also have an impact on the nature and extent of risks the Board is willing to take to meet these objectives, and related mitigation strategies adopted by the Group. Material changes in the nature and potential impacts of SSE's Group Principal Risks are regularly assessed by the oversight committees with appropriate mitigations implemented where necessary. SSE's Group Executive Committee (GEC) and its Subcommittees have responsibility for overseeing SSE's twelve Principal Risks, of which Climate Change is one. All Principal Risks are reviewed by the Board. SSE's Group Risk Management Framework is complemented by a specialist TCFD climate assessment that identifies and assesses climate opportunity and risk in the short, medium and long term. The climate risk assessment involves senior business leader interviews supported by ongoing business unit risk assessments to capture and understand a long list of climate opportunities and risks. A materiality test is completed, and a final list of significant climate opportunities and risks defined. Materiality is tested for each climate opportunity or risk based on its ability (likelihood and impact) to have a substantive potential financial impact on SSE's strategy or significant impact on SSE's stakeholders across the time horizons identified by SSE for climate opportunity and risk assessment.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Other, please specify :EBIT

(2.4.3) Change to indicator

Select from:

- ☒ Absolute increase

(2.4.6) Metrics considered in definition

Select all that apply

- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

(2.4.7) Application of definition

SSE defines risk as any event or circumstance that has potential to threaten achievement of its strategic objectives or compromise its business values. In determining its appetite for specific risks, the Board is guided by three key principles: 1. Risks should be consistent with SSE's core purpose, financial objectives, strategy and values; 2. Risks should only be accepted where relevant approvals have been attained through the Governance Framework to confirm appropriate reward is achievable on the basis of objective evidence and in a manner that is consistent with SSE's purpose, strategy and values; and 3. Risks should be actively controlled and monitored through the appropriate allocation of management and other resources, underpinned by the maintenance of a healthy business culture. The Board aims to consider all material influencing factors and key external trends in the energy market, including those relating to climate change, and aims to do so in a way that reflects the expectations of SSE's key stakeholder groups. These material influencing factors also have an impact on the nature and extent of risks the Board is willing to take to meet these objectives, and related mitigation strategies adopted by the Group. Material changes in the nature and potential impacts of SSE's Group Principal Risks are regularly assessed by the oversight committees with appropriate mitigations implemented where necessary. SSE's Group Executive Committee (GEC) and its Subcommittees have responsibility for overseeing SSE's twelve Principal Risks, of which Climate Change is one. All Principal Risks are reviewed by the Board. SSE's Group Risk Management Framework is complemented by a specialist TCFD climate assessment that identifies and assesses climate opportunity

and risk in the short, medium and long term. The climate risk assessment involves senior business leader interviews supported by ongoing business unit risk assessments to capture and understand a long list of climate opportunities and risks. A materiality test is completed, and a final list of significant climate opportunities and risks defined. Materiality is tested for each climate opportunity or risk based on its ability (likelihood and impact) to have a substantive potential financial impact on SSE's strategy or significant impact on SSE's stakeholders across the time horizons identified by SSE for climate opportunity and risk assessment.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

SSE identifies, assesses and manages its environmental impact through an environmental management system (EMS) that sets out the controls, processes and procedures that guide any business activity that has an impact on the environment, including that of water pollutants. The EMS is certified to ISO14001, as are all of SSE's businesses. Across SSE, all development and operational sites conduct risk assessments to assess potential water pollutants and water related risks. All activities must follow SSE's Safety, Health and Environment Risk Management Standard, alongside several more specific Risk Standards which all business units must comply with and are audited annually against. These include activities such as storage of oil and hazardous substances, working in or near abstracted water, and managing effluent and drainage. All activities are subject to monitoring regular inspection to ensure identified mitigation actions and controls remain effective. While SSE's processes are designed to reduce the risk of environmental incidents happening, SSE has robust processes in place to manage emergency situations. Specifically, SSE's hydro generation licences have a condition to avoid any release of oils when water is returned to the environment. One potential risk is pollutants of small quantities of oil from bearings within moving equipment for lubrication, this is measured and mitigated by contractors who filter oil from water and sell the oil back to be reused in the same equipment. SSE's thermal power stations primarily use water for cooling with some water used as process water. All SSE's thermal sites have environmental permits or licenses that include water pollution prevention conditions. Each site monitors, measures and reports on water quality to the Regulators in accordance with environmental permits/licenses. SSE monitors water intake to understand and monitor quality of the water entering its power stations. As part of SSE's value chain, the company engages with upstream and downstream stakeholders to ensure activities are compliant with their requirements. SSE asks suppliers to detail any noncompliant environmental issues such as those which would incur fines/penalties. SSE has a sustainability supply chain commitment in place outlining its industry leading approach to sustainable practice. This document requires all suppliers detail their own policy documents at point of tender, detailing any non-compliance by way of contract management.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

- ☒ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Thermal cooling-water discharges have been shown to have minimal detrimental impact to the water ecosystems. Process water discharges are treated as required by environmental permits / licences to ensure that there are no detrimental impacts to the water environment. SSE also monitors water intake to understand and monitor quality of water entering its power stations.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Discharge treatment using sector-specific processes
- ☒ Other, please specify :Monitoring and measurement process

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Receiving water body quality maintained or improved
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

SSE monitors, measures and reports water aspects in accordance with specific requirements of the environmental permit. SSE has an environmental management system certified to ISO14001:2015 in place to manage these activities. This ISO14001:2015 certificate covers all of the business units which are detailed by this water survey. This system is audited annually by an external auditor. It also has emergency response procedures, secondary containment, and water treatment facilities where required in relation to permit conditions. In addition, SSE monitors water intake in its thermal generation assets to understand and monitor quality of water entering its power stations.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Through its Group Risk Management Framework (RMF) and specialist TCFD climate assessment, SSE has identified substantive environmental risks related to climate change in its value chain in the medium and long term. Further details are provided in question 3.1.1, below.

Forests

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

SSE has identified environmental risks related to forest commodities in its value chain; however, these risks were not considered to have a potential substantive financial or reputational effect on the company.

Water

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

SSE has identified environmental risks related to water security in its direct operations; however, these risks were not considered to have a potential substantive financial or reputational effect on the company.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Changing wind patterns

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Italy

☒ Spain

☒ France

☒ Greece

☒ Ireland

☒ Netherlands

☒ United Kingdom

(3.1.1.9) Organization-specific description of risk

Weather affects production of renewable energy, the operation of the electricity transmission and distribution networks, and the amount of gas and electricity SSE's energy customers use. This risk is focused on the impact of weather to SSE's renewable energy generation business. Climate change models predict sustained higher temperatures that cause greater extremes in weather patterns, including variable wind and rainfall patterns. These scenarios could result in reduced renewable electricity generation and a fall in earnings. In total, SSE has approximately 5.1GW of renewable electricity capacity: 1,464MW of hydro capacity and 3,648MW of wind capacity. Fluctuations in weather patterns can adversely impact the output of SSE's renewables assets. For instance, in 2025/26, SSE's hydro output fell by 6% compared to FY25 due to mixed precipitation. In contrast, SSE's wind output rose by 21%, driven by commissioning at Dogger Bank A and Yellow River despite variable weather conditions and increased system-driven curtailment in Ireland alongside planned and unplanned maintenance including an ongoing

outage at Hadyard Hill. Despite mixed weather conditions, particularly in hydro, adjusted operating profit from renewables increased by 4% year on year. Changes in generation associated with changes in the weather is factored into SSE's Risk Management Framework. Climate change could exacerbate these weather-related fluctuations by impacting weather patterns over the longer term.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Other, please specify :Decreased future adjusted operating profits and potential impact to recoverable value of assets

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

For the purposes of Sections 3.1.1 and beyond, SSE provides disclosures based on a 1.5°C scenario by 2050, which is aligned with the Group's overarching strategy to achieve net zero emissions by 2050 and is consistent with the objectives of the Paris Agreement. Further detail on SSE's 1.5°C scenario by 2050, along with a range of alternative climate scenarios that demonstrate the SSE's resilience to climate-related risks and opportunities, is available in the SSE Annual Report and Accounts 2026 pages 69 to 72. Based on SSE's long-term monitoring of weather changes and current forecasts, a plausible scenario has been established of significantly below-average rainfall and lower average wind speeds. The potential financial impact figure of up to £0.1bn was quantified in a 1.5oC scenario at 2050, by applying a combination of the IEA NZE 2050 wind generation CAGR (Compound Average Annual Growth Rate) to 2050 and the IPCC RCP 2.6 projected reduction in average wind speed times to SSE's most recent 3 year average earnings before tax and interest (EBIT) from wind generation for financial year to 31 March 2026. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term - minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term - maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

Predicted lower wind speeds and variable rainfall levels have the potential to reduce renewable electricity generation and related EBIT. The outcome the 1.5oC scenario at 2050 continues to indicate a marginal decline in wind speeds, offset by significant growth in wind generation.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Increase geographic diversity of facilities

(3.1.1.27) Cost of response to risk

458000

(3.1.1.28) Explanation of cost calculation

One element of management costs directly attributed to this climate-related risk is the monitoring/forecasting of weather by SSE's meteorological team. The costs directly attributed to SSE's meteorological team and the management of weather is in the region of £458,000 annually.

(3.1.1.29) Description of response

While the opportunity to mitigate against year-to-year weather variability is limited, there is an element of geographical and technological diversity amongst SSE's renewable portfolio providing a natural hedge to changing weather patterns within and between years. For example, 3,648MW of on-and off-shore wind capacity

across UK, Ireland France and Spain, and 1,464MW of hydro generation capacity (inc. pumped storage) in Scotland. This diversity enabled SSE to generate a renewable output of 11,467GWh in 2025/26. SSE monitors short- and long-term weather conditions so that it can manage and respond to conditions across its assets. To respond to weather pattern changes over the past few years, SSE has operated and adapted its conventional hydro generation plant in a way that allows it to more flexible and responsive for the needs of the electricity system, with increased storage and adaptive operating regimes. SSE continues to review climate projections using the Met Office UK Climate Projection (UKCP18) to understand the potential impact on renewable generation assets and infrastructure. The technical and geographical nature of SSE's renewable capacity alongside meteorological monitoring, crisis management and business continuity plans are some of the ways that SSE manages and mitigates its business against this risk. In addition, SSE has crisis management and business continuity plans in place to deal with severe weather events that can damage energy assets.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Storm (including blizzards, dust and sandstorm)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ United Kingdom

(3.1.1.9) Organization-specific description of risk

Increased severity of extreme weather events, such as storms, floods and heat waves bring prolonged extreme temperatures, wind or rainfall. This may damage or stress network assets resulting in faults and outages, additional costs to repair and maintain the network and the loss of incentive revenue for distribution operators. The impact of weather is a perennial feature of operating an electricity distribution network in the north of Scotland and south of England. During 2025/26, SSEN

Distribution responded to four named storms that had an impact on customers and network, restoring power to approximately 221,000 customers, handling nearly 100,000 queries from customers and providing 37,500 free meals in the most affected communities. Storms in the north of Scotland affected Customer Interruptions and Customer Minutes Lost. Storm Floris was the most significant summer storm the business has ever faced and was classed as a Category Two exceptional event, affecting almost 85,000 customers. Power was restored to 98% of customers within 48 hours. October's Storm Amy was an exceptional "1-in-20" event, making it the third-most damaging named storm in the north of Scotland on record. Future climate models predict that climate change will continue to bring extreme events such as storms, floods and heatwaves which will impact network assets. For example, severe adverse weather events can result in flooding of substations and/or damage to overhead lines.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Other, please specify :Decreased future adjusted operating profits and potential impact to recoverable value of assets.

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The potential financial impact figure of up to £0.1bn was quantified in a 1.5oC scenario at 2050, by applying a combination of the 2025 NESO FES Electric Engagement and Falling Behind pathways for consumer demand, the IPCC RCP 2.6 projected reduction in average winter wind speed times to SSE's average exceptional storm costs from last three financial years and the IPCC RCP 2.6 projection in mean summer temperatures to the financial quantification of the effect of heat on the network assets, based on the number of faults on the network assets. Extreme weather network damage risk is stated in GBP billion (£bn) based on one

year annualised storm costs. External climate models have inherent limitations, with a lack of data on extreme climate events, and lower confidence levels on certain climate variables such as wind. SSE's assessments account for uncertainties by extracting average wind speed data to assess the impact.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term - minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term - maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

This risk has the potential to cause physical damage to network assets, increasing repair and maintenance costs and cause disruption of supply to customers, increasing exposure to regulator penalties and reputational issues, negatively impacting EBIT. The outcome of the 1.5oC scenario at 2050, indicates a marginal decline in wind speeds and an increase in average temperatures along with significant growth in the electrification of the system. However, there could be more frequent and intense extreme weather events in the future. Storms continue to pose a material risk to SSE, particularly in relation to customers. In the financial year to 31 March 2026, SSE experienced four UK Met Office-named storms that had an impact on customers and network assets.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

94000000

(3.1.1.28) Explanation of cost calculation

The impact of these severe weather events includes significant costs that arise through the provision of compensation, customer welfare and additional operational and maintenance requirements. SSE manages the risk of significant costs from storm-related damage to its distribution network through SSEN Distribution's wider Climate Resilience Adaptation Plan. The plan considers timely actions to reduce either the likelihood of such events occurring or the severity of their impact. In 2025/26, mitigation activities cost £94m, comprising overhead line replacement and refurbishment (£49.9m), tree cutting (£43.2m) and flood protection (£0.9m). Weather-related resilience spend is managed over price control periods and SSE's RIIO-ED2 business plan for the upcoming price control period from 2023 to 2028 outlines significant new investment in network resilience.

(3.1.1.29) Description of response

SSE has mitigation methods in place, such as monitoring short- and long-term weather patterns, crisis management and business continuity plans and investment programmes to improve infrastructure resilience. SSEN Distribution has set out resilience strategies with climate adaptation actions in its current price control business plan and is developing its adaptation plan for the next price control period, RIIO-ED3. Using the Met Office's Climate Projections, asset resilience is reviewed using climate projections in the short, medium and long term. This includes assessing the impact to the assets from higher temperatures, changing rainfall patterns, rising sea levels, and more extreme weather events such as storms, floods, droughts and heatwaves. This process is part of the UK Government's critical infrastructure assessment which takes place every five years. This is a perennial risk that impacts SSE. For example, Storm Floris was the most significant summer storm the business has ever faced and was classed as a Category Two exceptional event, affecting almost 85,000 customers. Power was restored to 98% of customers within 48 hours. October's Storm Amy was an exceptional "1-in-20" event, making it the third-most damaging named storm in the north of Scotland on record. During this event we experienced record 82mph wind gusts for August which knocked out supply for 72,000 of our customers. It is testimony to the team that 98% of customers had been restored within 48 hours despite the very difficult working conditions. As SSE invests in its networks infrastructure, the impacts of climate change continue to be built into its capital and operational investment plans, including a Climate Resilience Strategy, with defined climate adaptation actions, including flood risk mitigation published as part of the RIIO-ED2 Distribution business plan.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☒ Other market risk, please specify :Oversupply of renewable electricity on the market

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- ☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ Italy
- ☒ Spain
- ☒ France
- ☒ Greece
- ☒ Ireland
- ☒ Netherlands
- ☒ United Kingdom

(3.1.1.9) Organization-specific description of risk

In net zero consistent scenarios, the price wind energy can capture is forecast to reduce as more marginal cost wind generation is connected. All credible pathways to net zero in the UK and beyond assume the dramatic scaling up of wind generated electricity. This significant growth in wind power output without a corresponding increase in demand represents a potential transition risk. As wind generation capacity increases, the market (and SSE) expects the average electricity price which wind power receives ('wind capture price') to be less than the average price for electricity ('baseload price'). As wind becomes the dominant source of electricity output it will define the market price, so the volatility of electricity prices correlates to wind output, both high and low. While this is expected in the medium term, and is factored into investment decisions, there is a risk that this lower average price for wind output is more extreme than what the market (or SSE) expects. In the long term, and with careful market design reform, the effect of the wind capture price will stabilise as more low carbon technologies adapt their patterns of demand according to the price signal sent by the market. In 2025, the UK Government concluded its Review of Electricity Market Arrangements, deciding to retain a single wholesale electricity market, reject zonal pricing, and implement a package of reforms under Reformed National Pricing which provides greater stability for low-carbon investment.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Other, please specify :Decreased future adjusted operating profits and potential impact to recoverable value of assets

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Virtually certain

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

As an increasing number of renewables projects are commissioned to meet net zero targets, it is expected that the average price for wind-generated electricity, known as the wind capture price, will decline. Increased wind generation capacity will likely result in the wind capture price being lower than the baseload price in the future for non-contracted assets. The outcome of both the 1.5°C scenario at 2050, indicates considerable growth in total wind generation and a subsequent impact to the achievable price for wind assets. This is most evident in the 1.5°C scenario at 2050, where total wind generation growth is forecast to be highest.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term - minimum (currency)

700000000

(3.1.1.22) Anticipated financial effect figure in the medium-term - maximum (currency)

900000000

(3.1.1.25) Explanation of financial effect figure

The potential financial impact figure of between £0.7bn - £0.9bn was quantified in a 1.5°C scenario at 2050 by applying a combination of the following assumptions to SSE's average earnings before tax and interest (EBIT) from wind generation from the last three financial years to 31 March 2026: • IEA NZE 2050 and STEPS wind generation CAGR (Compound Average Annual Growth Rate) to 2050; • SSE's internal assumptions in relation to merchant generation output; and • SSE's internal assumptions in relation to wind capture price factors. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050. The wind generation price risk has the potential to be greater in a 1.5°C scenario due to the expectation that new renewable capacity will be built at a greater pace to meet the net zero by 2050 goal.

(3.1.1.26) Primary response to risk

Diversification

☒ Market expansion

(3.1.1.27) Cost of response to risk

7000000

(3.1.1.28) Explanation of cost calculation

The effect of a wind capture price only materially impacts wind generation that is fully exposed to market prices (or 'merchant' wind output), as it is not supported by government-backed fixed price mechanisms such as the Contracts for Difference. To mitigate these risks, SSE will seek, where appropriate, to submit certain development projects into CfD auctions, thereby removing merchant risk. Further, with its integrated customer facing business, SSE will work with large customers wishing to purchase renewable energy, to provide long term power contracts, called power purchase agreements (PPAs), which again removes merchant risk. Services by Energy Markets (EM) support the most economic market outcomes for SSE's electricity generation, the overall cost of this service provided by EM is in the region of £7.0m annually. This activity supports all market activities in renewables, not simply any risks associated with wind price capture.

(3.1.1.29) Description of response

SSE will mitigate this risk by applying power hedging strategies, revenue stabilisation agreements and long-term offtake agreements. It will continue to invest in a geographically and technologically diverse generation portfolio of renewable and low carbon thermal assets in order to balance the effect of price volatility. SSE Renewables' main markets, the UK and Ireland, present growth prospects, while its first overseas projects Chaintrix (28MW) in north-east France and Jubera (64MW) in northern Spain, have entered commercial operations, and construction of a further 72MW of onshore wind capacity is under way at sites in Spain and Italy. SSE will also continue to engage with the UK and Irish Governments, European Commission, Members of European Parliament and others on policies that support the reduction of risk in low carbon electricity and therefore supports lower-cost renewable energy production.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☒ No	SSE was not subject to any fines, enforcement orders, or other penalties for water-related regulatory violations in 2025/26.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☒ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

- Select all that apply
- ☒ EU ETS
 - ☒ UK Carbon Price Support
 - ☒ UK ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

99

(3.5.2.2) Scope 2 emissions approach

Select from:

☒ Location-based

(3.5.2.3) % of Scope 2 emissions covered by the ETS

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

0

(3.5.2.7) Allowances purchased

516952

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

516952

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.10) Details of ownership

Select from:

☒ Facilities we own and operate

(3.5.2.11) Comment

SSE Thermal's power stations in the Republic of Ireland are covered by the EU ETS.

UK ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

99

(3.5.2.2) Scope 2 emissions approach

Select from:

☒ Location-based

(3.5.2.3) % of Scope 2 emissions covered by the ETS

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

604

(3.5.2.7) Allowances purchased

4255721

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

4256325

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.10) Details of ownership

Select from:
☒ Facilities we own and operate

(3.5.2.11) Comment

SSE Thermal's power stations in the United Kingdom are covered by the UK ETS. Examples of facilities that SSE owns and operates include some joint ventures such as Marchwood power station. The figure also includes the purchase of credits for a third-party site at Sullom Voe, which is not owned or operated by SSE. Contractual agreements in place between SSE and the site for the offtake of electricity requires SSE to complete the power station's UK ETS obligations.
[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

UK Carbon Price Support

(3.5.3.1) Period start date

04/01/2025

(3.5.3.2) Period end date

03/31/2026

(3.5.3.3) % of total Scope 1 emissions covered by tax

99

(3.5.3.4) Total cost of tax paid

71800000

(3.5.3.5) Comment

£71.8m of CPS Tax was paid by SSE plc for Gas and Oil consumed to produce electricity. Gas paid and expensed when consumed and Oil offsets fuel duty reclaims and expensed when consumed.

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

As a generator of electricity, SSE is exposed to policies that influence the price of carbon and take carbon pricing into consideration in its investment and operational decision-making. In Great Britain two carbon pricing schemes apply: the UK Emissions Trading Scheme (UK ETS), a cap-and-trade mechanism for emissions permits, and (until April 2028) the GB Carbon Price Support (CPS) mechanism, an additional administratively set carbon price top-up. In Ireland, the EU Emissions Trading Scheme (EU ETS) applies. The UK ETS is similar in design and aims to the EU ETS, so SSE applies the same compliance strategy to both schemes. SSE's overall strategy is to seek to comply through a mix of reducing its covered emissions and purchasing allowances for its remaining emissions. Purchases of emissions allowances under ETs are treated as a cost of generation, similar to fuel, for the purposes of managing our energy portfolio. Therefore, the trading of emissions allowances is carried out in conjunction with trading associated commodities, electricity and gas. SSE welcomed the establishment of a UK ETS and has called upon the UK and the EU to agree a link between the UK ETS and EU to benefit from a wide ranging, liquid and mature carbon market. As such, SSE is pleased to see the EU and UK commit to beginning ETS linking negotiations as an outcome of the EU-UK Summit in May 2025 and are supportive of a timely linking agreement. In all markets it operates SSE advocates for ETS to be aligned with net zero targets, with robust 2030 ambitions. In order to comply with the mentioned regulations, SSE is constantly trying to improve the efficiency of its power stations and trialling various carbon abatement technologies. Keadby 2 (893MW), which entered into commercial operation in March 2023 is Europe's most efficient CCGT, displacing older more carbon intensive plant on the system. SSE is actively developing options to decarbonise its fleet, including carbon capture and at Keadby in the Humber and Peterhead in the north of Scotland, where SSE is continuing to work with Scottish Cluster partners and UK Government to agree a programme of funded development work. During 2025/26, Tarbert Next Generation power station in County Kerry entered full construction, with foundations and civil works under way following completion of early enabling works. The up to €300m project will be the first of its kind in Ireland to run on Hydrotreated Vegetable Oil (HVO), a sustainable biofuel sourced entirely from waste feedstocks. The 300MW 'peaker' plant will provide flexible, reliable power to strengthen Ireland's security of supply and support a renewable led electricity system, with potential for future hydrogen conversion. Additionally, final investment decision was taken on Platin, a 170MW power station in County Meath, Ireland, which has the capability to run on sustainable biofuels as well as natural gas. SSE monitors policy developments in regulation related to carbon pricing and Carbon Border Adjustment Mechanisms (CBAM). While CBAM does not directly apply to SSE's generation activities, it may influence market dynamics, procurement costs and cross-border electricity trade through its interaction with existing carbon pricing regimes. Carbon pricing related risks and opportunities are overseen through SSE's established governance and risk management frameworks, including the Group's Large Capital Projects governance framework.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☒ Yes, we have identified opportunities, and some/all are being realized

Forests

(3.6.1) Environmental opportunities identified

Select from:

☒ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☒ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Forest-related opportunities do exist, but these do not meet SSE's definition of having a substantive financial or strategic impact on the business, as disclosed in question 2.4.

Water

(3.6.1) Environmental opportunities identified

Select from:

☒ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☒ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Water-related opportunities do exist, but these do not meet SSE's definition of having a substantive financial or strategic impact on the business, as disclosed in question 2.4.

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Italy

☒ Netherlands

- ☒ Spain
- ☒ France
- ☒ Greece
- ☒ Ireland

- ☒ United Kingdom

(3.6.1.8) Organization specific description

International agreements to decarbonise electricity systems, alongside increased energy security and the need to reduce reliance on imported fossil fuels enhance the case for accelerated wind investment. Under its Clean Power 2030 Action Plan, the UK Government has ambitions for 43-50 GW of offshore wind of installed capacity by 2030 and the Irish Government has targeted 9GW of onshore wind and 5GW of offshore wind capacity by 2030. SSE aims to build a renewable energy portfolio that generates at least 50TWh of electricity a year by 2030. SSE's Transformation for Growth plan is targeting ~9GW of installed capacity by the end of 2029/30. In the longer term, SSE is exploring opportunities in the UK, Ireland and internationally. SSE Renewables advanced major offshore projects in 2025/26. Turbine installation was completed at Dogger Bank A and commissioning is expected to be complete by the end of 2026. Dogger Bank B turbine installation is progressing strongly, with 20 turbines installed and first power achieved. At Dogger Bank C, transition piece installation was completed, marking foundation completion across all three phases. Berwick Bank, consented in July 2025 for up to 4.1GW, could, if built to full capacity, become the world's largest offshore wind farm. Further information was also submitted for Arklow Bank Wind Park 2, with determination expected by year-end and North Falls received offshore array consent in May 2026.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Other, please specify :Increased adjusted operating profit

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99-100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

UK and International climate policies present an opportunity to invest in installed onshore and offshore wind generation capacity. Based on the scenarios, investment in wind assets at scale could result in significant increases to EBIT under the 1.5°C scenario at 2050. SSE Renewables has a strong pipeline of development options focused on offshore and onshore wind. The business is targeting ~9GW of installed capacity by the end of 2029/30, with ~1.8GW under construction at the end of the 2025/26 reporting year. Based on the scenarios, investment in wind assets at scale could result in significant increases to EBIT under the 1.5oC scenario at 2050. The outcome continues to indicate the growth opportunity from SSE's strong pipeline of options focused on offshore and onshore wind.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

2000000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

2700000000

(3.6.1.23) Explanation of financial effect figures

The potential financial impact figure of between £2bn - £2.7bn was quantified in a 1.5oC scenario at 2050, by applying a combination of the following assumptions to SSE's most recent 3-year average earnings before tax and interest (EBIT), from wind capacity for financial year to 31 March 2026: • IEA NZE 2050 wind capacity CAGR (Compound Average Annual Growth Rate) to 2050; and • SSE's internal assumptions in relation to wind capture price factors. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050. The opportunities that exist include consented as well as pipeline development projects. Growth opportunities come from key offshore projects involving: Dogger Bank A, B and C (each 1,200MW, 40% share); Ossian (3.6GW, 40% share) in Scotland; and Arklow Bank (800MW) in Ireland. At 31 March 2026, SSE's pipeline of renewable capacity consisted of ~2.4GW in construction, up to ~9.2GW in late-stage development, up to ~8.9GW in early-stage development.

(3.6.1.24) Cost to realize opportunity

(3.6.1.25) Explanation of cost calculation

In November 2025, SSE's Board confirmed a revised investment plan, "Transformation for Growth", which underpins strategic delivery to 2030. The fully funded, £33bn five-year investment plan, significantly increases the Group's exposure to UK electricity networks, and driving long-term value creation with attractive regulated asset value and earnings growth. SSE has a clear focus on delivering the major electricity infrastructure required for the energy transition. As an integrated electricity business, it is primarily focused on the three key pillars required for an electrified transition: Networks, Renewables and Flexibility. With the UK Government's Clean Power Plan and associated strategic plans from the National Energy System Operator, there is an extensive roadmap for investment in SSE's core domestic markets under all electricity demand scenarios. The UK and wider European roll-out of cleaner technologies to upgrade energy systems, adopt electrification and accelerate AI, places electricity networks together with clean and flexible generation at the heart of the transition. SSE Renewables delivering its existing construction programme together with highly disciplined investment into exciting growth options will represent ~12% (or ~£4bn) of the fully funded, £33bn five-year investment plan. This focus on financial discipline and selective growth is expected to result in a targeted ~9GW of installed capacity by the end of 2029/30 with ~1.8GW already under construction. Based on SSE's Transformation for Growth, the cost to realise the opportunity is based on the capital plan for renewable developments which is around £4bn until 2029/30.

(3.6.1.26) Strategy to realize opportunity

SSE has a secured pipeline of over 11GW of potential new wind opportunities. SSE will develop these projects in partnership and will recycle some capital to support further development. SSE Renewables has a strong pipeline of development options focused on offshore and onshore wind. The business is targeting ~9GW of installed capacity by the end of 2029/30, with ~1.8GW already under construction. SSE Renewables advanced major offshore projects in 2025/26. Turbine installation was completed at Dogger Bank A and commissioning is expected to be complete by the end of 2026. Dogger Bank B turbine installation is progressing strongly, with 20 turbines installed and first power achieved. At Dogger Bank C, transition piece installation was completed, marking foundation completion across all three phases. Berwick Bank, consented in July 2025 for up to 4.1GW, could, if built to full capacity, become the world's largest offshore wind farm. Further information was also submitted for Arklow Bank Wind Park 2, with determination expected by year-end and North Falls received offshore array consent in May 2026. SSE engages with UK, Scottish and Irish Governments, European Commission, Members of European Parliament and others on low-carbon policies.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom

(3.6.1.8) Organization specific description

This opportunity involves the investment in transmission infrastructure in the north of Scotland to support the delivery of an accelerated low-carbon electricity system. Significant growth in wind generation capacity in the north of Scotland requires significant expansion of the electricity transmission network, to transport the renewable electricity from the sources of generation to the sources of demand. SSEN's Transmission network allows the renewable energy generated in the north of Scotland to be transmitted down south to areas of higher demand. This makes it fundamental in facilitating the transition to a low-carbon electricity system. In March 2026, SSEN Transmission confirmed its acceptance of Ofgem's Final Determination for the RIIO-T3 period, which commenced on 1 April 2026, recognising it as an investable and deliverable settlement overall. The Electricity System Operator (ESO) 'Pathway to 2030' identified 11 major projects, six onshore and five offshore, required in the north of Scotland Transmission network to enable the forecast growth in renewable electricity and support the UK offshore wind and net zero commitments. Regulatory approvals for all these investments have been secured through Ofgem's Large Onshore Transmission Investment (LOTI) Uncertainty Mechanism and Accelerated Strategic Transmission Investment (ASTI) framework and continue to make good progress. In 2025, the Spittal-Peterhead HVDC link became the fifth major project to enter construction.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Increased adjusted operating profit

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99-100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased renewable investment presents an opportunity to generate returns from required investment in SSEN's electricity transmission network. Based on the scenarios, investment in wind assets at scale could result in significant increases to EBIT under the 1.5oC scenario at 2050. The outcome continues to indicate the growth opportunity from SSE's strong pipeline of options focused on offshore and onshore wind.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1400000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1900000000

(3.6.1.23) Explanation of financial effect figures

The potential financial impact figure of between £1.4bn and £1.9bn was quantified in a 1.5oC scenario at 2050, by applying FES Holistic Transition and Falling Behind pathways for projected renewables capacity for Scotland to SSE's most recent 3-year average earnings before tax and interest (EBIT) from the Transmission Business Unit for financial year to 31 March 2026. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050. SSEN Transmission's £22bn investment programme in the north of Scotland electricity networks will support delivery of the RIIO-T3 programme, which is critical to connecting renewables and easing existing transmission constraints. Together with investment from its 25% partner, this is expected to increase gross RAV to around £30bn by the end of 2029/30, representing an approximately 30% CAGR. Based on scenarios, the opportunity to invest in an accelerated expansion of SSEN's transmission network presents a potentially significant increase to EBIT.

(3.6.1.24) Cost to realize opportunity

22000000000

(3.6.1.25) Explanation of cost calculation

In November 2025, SSE's Board confirmed a revised investment plan, "Transformation for Growth", which underpins strategic delivery to 2030. The fully funded, £33bn five-year investment plan, significantly increases the Group's exposure to UK electricity networks, and driving long-term value creation with attractive regulated asset value and earnings growth. SSE has a clear focus on delivering the major electricity infrastructure required for the energy transition. As an integrated electricity business, it is primarily focused on the three key pillars required for an electrified transition: Networks, Renewables and Flexibility. With the UK Government's Clean Power Plan and associated strategic plans from the National Energy System Operator, there is an extensive roadmap for investment in SSE's core domestic markets under all electricity demand scenarios. The UK and wider European roll-out of cleaner technologies to upgrade energy systems, adopt electrification and accelerate AI, places electricity networks together with clean and flexible generation at the heart of the transition SSEN Transmission delivering the RIIO-T3 investment programme which is critical to connecting renewables and removing existing constraints within the electricity transmission network will represent ~67% (or ~£22bn) of the fully funded, £33bn five-year investment plan. This investment, together with that from our 25% partner, is expected to increase gross RAV to around £30bn by the end of 2029/30 representing an ~30% CAGR. Based on SSE's Transformation for Growth, the cost to realise the opportunity is based on the capital plan for transmission developments which is around £22bn until 2029/30.

(3.6.1.26) Strategy to realize opportunity

SSEN Transmission owns, operates, and develops the transmission network in the north of Scotland. The independent National Electricity System Operator, (NESO), has identified that upgrades are necessary to help meet climate change and energy security targets, by connecting and transporting renewable electricity generation from where it is made to where it is needed. These include the Pathway to 2030's 11 major projects, six onshore and five offshore, required in the north of Scotland Transmission network. Regulatory approvals for all these investments have been secured through Ofgem's Large Onshore Transmission Investment (LOTI) Uncertainty Mechanism and Accelerated Strategic Transmission Investment (ASTI) framework. To realise this opportunity and ensure that SSEN can continue to invest in this critical infrastructure, SSEN has an ongoing programme of investment, construction, maintenance and refurbishment. In November 2025, SSE's Board confirmed a revised investment plan, "Transformation for Growth", which underpins strategic delivery to 2030. The fully funded, £33bn five-year investment plan, significantly increases the Group's exposure to UK electricity networks, and driving long-term value creation with attractive regulated asset value and earnings growth. SSEN Transmission's capital investment programme continues to make good progress. As of 31 March 2026, 10.8GW of renewable generation was connected in SSEN Transmission's network area compared to 10.6GW the previous year. SSEN has surpassed its target of 10GW by 2026, and this sees it reach over half-way towards its 2030 ambition of 20GW. Timely delivery on all 11 major projects remains a priority, including those which are classed as ASTI projects. In Argyll, the first steel lattice tower on the 9km Creag Dhubh-Inveraray overhead line has been erected, with all earthworks and the main substation buildings at Creag Dhubh also complete ahead of the electrical installation works. The Orkney link has also made strong progress, with major earthworks and steelworks complete at Dounreay and Finstown substations. Early construction works have progressed on the Skye Reinforcement. The EGL2 project marked 18 months in construction in March 2026, with significant progress at both the Peterhead and Wren Hall sites. Following receipt of its marine licence in November 2025, the Spittal-Peterhead HVDC link became the fifth major project to enter construction.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom

(3.6.1.8) Organization specific description

Increasing volumes of intermittent wind energy will require support from flexible generators that provide system services, such as short-term reserve, frequency and long-duration energy storage services. The opportunity exists, from existing hydro expertise, to develop long-duration, low-carbon flexibility solutions that provide significant enduring value to the GB electricity system. Hydro is unique in SSE's portfolio, as it can be characterised as both renewable and flexible. In addition to 400MW of run-of-river hydro, SSE has 764MW of flexible hydro and SSE's 300MW of pumped storage. Flexible hydro operates as 'Britain's biggest battery' and SSE has a significant role to play in providing this. For SSE's existing hydro portfolio, ongoing investment in maintenance, upgrades and repowering will optimise the provision of low carbon flexibility. SSE also has an important development option for large-scale, long-duration pumped hydro storage at Coire Glas in Scotland, with planning consent for a 1.4GW capacity project. The project progressed to the Project Assessment stage of Ofgem's Cap and Floor scheme for Long Duration Electricity Storage (LDES), under the new cap and floor mechanism. In June 2026, Coire Glas was included as one of 16 projects named in Ofgem's 'Minded-to-Decision' list for receipt of investment support. SSE will now assess the outcome of the LDES project assessment and will engage with Ofgem to resolve identified issues before the project can progress.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Increased adjusted operating profit

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

An increasing reliance on intermittent wind generation, presents an opportunity to invest in new low-carbon hydro assets that earn returns from flexible balancing of the electricity system. The opportunity to provide flexible low-carbon hydro generation that balances intermittent electricity generation from wind assets has the potential to increase EBIT in the longer term, where SSE has an opportunity to build a new pumped storage asset. The outcome of the 1.5OC scenario at 2050, indicates a similar level of growth as modelling shows new assets being operational in the 2050 time horizon.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

200000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

(3.6.1.23) Explanation of financial effect figures

The potential financial impact figure of between £0.2bn to £0.3bn was quantified in a 1.5oC scenario at 2050, by applying a combination of the following assumptions to SSE's most recent 3-year average earnings before tax and interest (EBIT) from Hydro output for financial year to 31 March 2026: • SSE's internal assumptions on the projected increase in optimisation of existing hydro assets; • SSE's investment projections in Coire Glas pumped storage station, and • IEA NZE 2050 and STEPS hydro generation CAGR (Compound Average Annual Growth Rate) to 2050; and • SSE's internal assumptions in relation to power price factors to take account of market volatility. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050. SSE has 1,464MW of existing hydro capacity (inc. pumped storage) and has planning consent for an additional 1.4GW of pumped storage at Coire Glas. SSE continues to invest in its hydro generation assets to increase flexibility to the UK grid.

(3.6.1.24) Cost to realize opportunity

1500000000

(3.6.1.25) Explanation of cost calculation

The costs associated with realising this opportunity are wrapped up in the costs of the refurbishment of SSE's assets (which involves upgrades and replacement of plant as a result of age as well as to respond to this opportunity to provide more flexibility) as well as the capital development expenditure of Coire Glas. Early-stage development expenditure has already been incurred on Coire Glas, with the total capital cost for development expected to be in excess of £1bn. The timing of that investment, and returns generated, will depend on the emergence of suitable market mechanisms to stimulate this investment in long-duration storage. Therefore, the costs to realise this opportunity have been estimated at around £1.5bn, which represents the capital expenditure of Coire Glas alongside the maintenance and refurbishment programme for the existing hydro.

(3.6.1.26) Strategy to realize opportunity

SSE Renewables operates and develops conventional hydro and pumped storage that provides flexible and dispatchable electricity. SSE seeks to invest in and upgrade its existing 1.5GW of flexible low-carbon hydro generation capacity, which could include new assets such as Coire Glas. This investment strategy is aligned to the opportunities arising from a 1.5°C scenario. SSE has been investing in its hydro fleet to make them more efficient and provide flexible and renewable energy to ensure that they can take advantage of a decarbonized energy system. SSE has an ongoing programme of maintenance, refurbishment and construction to ensure these assets continue to deliver during the low-carbon transition. Further, SSE Renewables are keen to progress with its pumped storage project at Coire Glas in Scotland if viable to do so. Coire Glas would deploy pumped storage hydro technology to pump water from the lower Loch Lochy to an upper storage reservoir with a capacity of up to 40 billion litres, before then releasing that water to generate homegrown clean power when Great Britain's electricity demand is higher or renewable generation output is lower. Coire Glas could be delivering vital flexibility to Great Britain's electricity system in the 2030s subject to a final investment decision by SSE. In June 2026 Ofgem included Coire Glas as one of 16 Long Duration Electricity Storage (LDES) projects named in its 'Minded-to-Decision' list for receipt of cap and floor investment support. SSE is now assessing this outcome and will engage fully with Ofgem to work through a significant number of points of detail, which will

need to be resolved for the project to progress. Any final decision to progress the project would be taken in line with SSE's continued focus on capital discipline and with strict adherence to its return thresholds. Plans are also progressing to convert the existing plant at Sloy power station into pumped storage hydro.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Ability to diversify business activities

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Ireland

☒ United Kingdom

(3.6.1.8) Organization specific description

As the electricity system decarbonises, increasing volumes of intermittent wind energy requires support from flexible generators that provide system services, such as providing flexible capacity, frequency, security of supply and price stability. There is the opportunity to invest in low-carbon thermal assets across a range of technologies from CCS to biofuels and hydrogen. Carbon capture and storage (CCS) and hydrogen technologies remain at the heart of the UK Government's decarbonisation plans. Announcements of the first carbon capture projects to be supported by government-backed contracts as part of its Track 1 clusters (HyNet and East Coast Cluster) were made in 2023. Under the June 2025 Spending Review, the Government confirmed support for Acorn and Viking as Track 2 clusters. SSE is actively developing options to decarbonise its fleet. SSE is progressing CCS projects through the cluster sequencing programme at Keadby in the Humber, linked to Viking, and Peterhead in north-east Scotland, linked to Acorn, alongside hydrogen projects at Keadby. Further detail is pending on the mechanisms to procure new-build dispatchable capacity, including the Hydrogen to Power Business Model, any adaptations to the Capacity Market and further allocation of

Dispatchable Power Agreements for CCS projects. These options could support investment in SSE Thermal's flexible generation pipeline, including Keadby CCS and Peterhead CCS.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Increased adjusted operating profit

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Intermittent weather patterns present an opportunity to invest in low-carbon thermal assets across a range of technologies from CCS to biofuels and hydrogen that will generate returns from providing flexible capacity, security of supply, and price stability to the electricity system. Investing in new low-carbon thermal generation assets have the potential to increase EBIT in the longer term. The outcomes indicate more growth in low-carbon thermal generation in the longer term in 2050.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

400000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

700000000

(3.6.1.23) Explanation of financial effect figures

The potential financial impact figure of between £0.4bn - £0.7bn was quantified in a 1.5oC scenario at 2050, by applying a combination of the following assumptions to SSE's projected earnings before tax and interest (EBIT) from CCS and Bioenergy generation: • SSE's investment projections in Peterhead CSS; and • IEA NZE 2050 Natural gas with CCUS CAGR (Compound Average Annual Growth Rate) to 2050. • IEA NZE 2050 Bioenergy generation (Compound Average Annual Growth Rate) to 2050). The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050.

(3.6.1.24) Cost to realize opportunity

2000000000

(3.6.1.25) Explanation of cost calculation

In November 2025, SSE's Board confirmed a revised investment plan, "Transformation for Growth", which underpins strategic delivery to 2030. The fully funded, £33bn five-year investment plan, will allocate ~6% or ~£2bn for SSE Thermal and will predominantly focus on flexible generation technologies. Transformation for Growth also includes ~£3bn of currently uncommitted capex across the SSE Renewables and SSE Thermal businesses. In allocating this capital, SSE will continue to apply its strict returns criteria for new energy projects to ensure attractive shareholder returns and strategic alignment with SSE's clean electricity focus. Returns from CCS and hydrogen will depend on the level and nature of government support mechanisms, and plant availability, future consumer demand, generation supply mix within the system and energy commodity price volatility. Based on SSE's Transformation for Growth, the cost to realise the opportunity is based on the capital plan for Thermal developments which is around £2bn until 2029/30.

(3.6.1.26) Strategy to realize opportunity

SSE Thermal owns and operates conventional flexible thermal generation and energy storage assets in Great Britain and Ireland. These assets are providing critical flexibility to offset renewables variability as the energy system transitions to net zero. SSE Thermal's overriding objective is to maintain commercial availability of its existing fleet and develop investment options to support security of supply into the 2030s and beyond. Flexible power stations continue to secure value through a diversified stack of revenues, including the Capacity Market, intrinsic forward spark spread, the Balancing Mechanism and other ancillary contracts. SSE is actively developing options to decarbonise its fleet. SSE is progressing CCS projects through the cluster sequencing programme at Keadby in the Humber, linked to Viking, and Peterhead in north-east Scotland, linked to Acorn, alongside hydrogen projects at Keadby. Further, construction is under way at the 300MW Tarbert Next Generation power station, targeting full commercial operation from October 2027. The up to €300m project will be the first of its kind in Ireland to run on Hydrotreated

Vegetable Oil (HVO), a sustainable biofuel sourced entirely from waste feedstocks. The 300MW 'peaker' plant will provide flexible, reliable power to strengthen Ireland's security of supply and support a renewables led electricity system, with potential for future hydrogen conversion. Final investment decision was also taken on Platin, a 170MW power station in County Meath, in July 2025, and preparatory works are under way with full site mobilisation expected in the coming months, targeting full commercial operation from October 2028.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ United Kingdom

(3.6.1.8) Organization specific description

SSEN Distribution plays a leading role in developing the Electricity Networks Sector Growth Plan, which focuses on maximising the benefits to the wider economy of ongoing electrification and decarbonisation, through the creation of more sustainable UK-based supply chains and new skilled jobs. To deliver net zero targets across all sectors and countries requires a shift to zero emission vehicles and electric heating. A clean energy system needs new sources of clean power and a new way of distributing it. SSEN Distribution is at the forefront of transforming local electricity networks to make sure they are fit for net zero. It's working to facilitate the connection of the increasing low-carbon technologies, such as the millions more electric vehicles (EVs) that will take to the roads and the heat pumps that will warm people's homes. In 2025/26, SSEN Distribution had around c.589,000 pure electric vehicles or plug-in hybrid vehicles registered in its licence areas and had c.67,500 heat pumps connected to its networks. Increased uptake of EVs and electric heating has the potential to provide opportunities for SSEN as a network operator. There

is also the opportunity to invest in and develop the network infrastructure required to electrification, including smart energy systems, demand side response and distributed flexible and renewable energy.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Other, please specify :Increased adjusted operating profit

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

UK climate policy presents an opportunity for the transformation of SSEN Distribution's networks to meet the potential five- to ten-fold increase in consumer demand. Increased expansion of SSEN Distribution's network has the potential to increase EBIT in the longer term. The outcomes indicate considerable growth in consumer demand in the UK, with more significant growth in a 1.5°C scenario.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

500000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

700000000

(3.6.1.23) Explanation of financial effect figures

The potential financial impact figure of between £0.5bn - £0.7bn was quantified in a 1.5oC scenario at 2050, by applying the 2025 NESO FES Electric Engagement and Falling Behind pathways for electricity consumer demand scenario to SSE's most recent 3 year average earnings before tax and interest (EBIT) and SSE's most recent 3 year average electricity distributed from the Distribution Business Unit for financial year to 31 March 2026. The basis for this potential financial impact figure is quantified on a one-year annualised EBIT at 2050. The uptake of EVs and electric heating on SSE's networks is likely to provide a significant investment opportunity to support the low carbon transport transition.

(3.6.1.24) Cost to realize opportunity

5000000000

(3.6.1.25) Explanation of cost calculation

In November 2025, SSE's Board confirmed a revised investment plan, "Transformation for Growth", which underpins strategic delivery to 2030. The fully funded, £33bn five-year investment plan, will allocate ~15% or ~£5bn for SSEN Distribution in order to deliver the remaining RIIO-ED2 investment programme in addition to the anticipated strategic investment in ED3. This investment is expected to increase gross RAV to between £9-10bn by the end of 2029/30 representing a ~10% CAGR. SSEN Distribution earns a return on its RAV; therefore, growth of the RAV should result in earnings growth in future periods, subject to future regulatory earnings agreements. Based on SSE's Transformation for Growth, the cost to realise the opportunity is based on the capital plan for SSEN Distribution developments which is around £2bn until 2029/30.

(3.6.1.26) Strategy to realize opportunity

SSEN Distribution serves around 4m homes and businesses across two licence areas in central southern England and the north of Scotland and a key enabler of the local and national transition to a clean power system. Its RIIO-ED2 Business Plan 2023 to 2028 sets out the flexibility and network investment required to accelerate net zero. SSEN Distribution is now preparing its next Business Plan for the RIIO-ED3 price control period. This investment strategy aligns to the opportunities arising from a 1.5°C scenario. SSEN Distribution continues to make strong progress against its RIIO ED2 plan while laying the foundations for ED3. The capital delivery programme has accelerated, including completion of a £38m project to install and energise five new subsea cables connecting Scotland's islands. A new £950m framework has been established to support long-term subsea upgrades, complementing £1.4bn of existing Capital Delivery agreements for on-land infrastructure. These are enabling major upgrades such as £155m in Southampton, £100m in Swindon and £20m in south-west Dorset. More than £150m of additional funding has

also been secured in 2025/26 through Uncertainty Mechanisms, including £77m for the Hebrides and Orkney (HOWSUM) re opener to support economic growth and increase capacity. A further £80m relates to subsea infrastructure and cyber security. Ofgem is assessing an additional ~£770m of UM requests, including ~£725m in Load Related Expenditure to support network development through the remainder of ED2 and early ED3 mobilisation. Connections remain a priority, with ramped offers giving a proportion of requested capacity to customers to help manage increasing demand over time.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Non-executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Policy sets a Board-led culture which is inclusive to all views, perspectives and experiences, and which fosters diversity as a norm. Under the Policy, the Board's membership is aligned with SSE's purpose, strategy and culture through agreed principles and ambitions. The Policy's principles are as follows: identify Board and Committee membership needs including the balance of diversity characteristics; adopt a formal and inclusive Board recruitment process; engage executive search firms who are signatories to the enhanced code of conduct where possible and discuss ambitions for diverse candidate lists; recruit on an objective and shared understanding of merit; nurture an inclusive Board and Committee culture; oversee work to develop a diverse talent pipeline; and be aware of stakeholder expectations and consider relevant views when reviewing targets in wider people strategy. The Board has adopted the following targets through application of the

Policy: to support an ultimate goal of enduring gender parity across Board membership, committing to female representation of not less than 40%, with the aim to maintain as close as possible to 50% male and female representation on a rolling basis; to have at least one woman in the roles of Chair, Senior Independent Director, Chief Executive or Chief Financial Officer; to have at least one Director from an ethnic minority background; and to have at least one woman as a member of each of the Board Committees.

(4.1.6) Attach the policy (optional)

15-board-inclusion-and-diversity-policy.pdf

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

Forests

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

☒ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

SSE actively manages its environmental footprint and takes careful consideration of Forest related commodities issues. However, SSE has undertaken a double materiality assessment, a concept which acknowledges that a company should report simultaneously on sustainability matters that are material in influencing business value and material to the environment and society, with support from an independent professional services firm. The objective was to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues material and highlighted five highly material issues for SSE, alongside three areas of opportunity. These issues were: 1. Carbon emissions. 2. Sustainable energy generation. 3. Affordable and reliable energy. 4. Supply chain management. 5. Skilled workforce. Whilst environmental management and nature and biodiversity were amongst the material ESG issues, the five highly material issues were identified as having the likelihood of and magnitude of potential financial/reputational impacts higher than those posed by Forest related commodities issues. As such, establishing board-level oversight of Forest related commodities issues is not an immediate strategic priority for SSE.

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Board chair

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Financial Officer (CFO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board Terms of Reference
- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Terms of Reference for Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC)

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|--|
| ☒ Reviewing and guiding annual budgets | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing and guiding scenario analysis | ☒ Approving and/or overseeing employee incentives |
| ☒ Overseeing the setting of corporate targets | ☒ Overseeing and guiding major capital expenditures |
| ☒ Monitoring progress towards corporate targets | ☒ Monitoring the implementation of the business strategy |
| ☒ Approving corporate policies and/or commitments | ☒ Monitoring the implementation of a climate transition plan |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Overseeing and guiding the development of a climate transition plan | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

SSE's Chief Executive has ultimate responsibility in their executive capacity for climate-related issues and is involved in setting the Group's strategic direction (as an Executive Director on the Board), as well as leading on its implementation (as head of executive management and SSE's Group Executive Committee (GEC)). The Chief Executive ensures the decisions and actions of the company are sustainable in the long term, through appropriate management, implementation and progress of sustainability interventions which support SSE's strategy and address material impacts including climate change. The Board, under the leadership of the Chair, considers SSE's material sustainability impacts, including climate change, through work on strategy, operations and risk. It sets the Group Sustainability and Climate Change Policies and approves climate related financial disclosures. In 2025/26, the Board approved SSE's new £33bn capital investment plan to 2030, ~80% of which is allocated to regulated electricity networks. This investment will help transform the UK's electricity infrastructure by connecting clean, homegrown energy and transporting it to areas of demand, supporting national climate ambitions. The Board reviewed and approved SSE's sustainability priorities, helping guide the policies and practices needed to deliver its climate and wider sustainability goals. Supported by the newly appointed Chief Sustainability Officer, the Board also tracked key climate policy and regulatory developments. SSE's CFO is responsible for setting SSE's financial strategy and overseeing financial performance. Climate-related roles includes engaging with the investment community on ESG and climate-related matters (which are fed back to the Board and considered in decision making), climate-related financial and non-financial reporting, (e.g. SSE's approach to TCFD) and sustainable debt financing to support SSE's strategic ambitions, such as the issuance of green bonds and the use of ESG linked Revolving Credit Facilities. During 2025/26, the CFO oversaw SSE's tenth Green Bond issuance, with SSEN Transmission raising €750m to support critical electricity transmission projects under its £22bn north of Scotland network upgrade programme. The Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC) is a sub-committee of the SSE plc Board, consisting of three non-Executive Directors, the Chair of the Board, the Chief Sustainability Officer, the Managing Director, SSEN Distribution, and the SHE Director. The Chief Executive also attends meetings. Its role is to support the Board on safety, health, environment, and sustainability matters. Specific roles include reviewing SSE's ESG ratings performance, approving SSE's Sustainability Report and reviewing the physical impacts of climate change on SSE's assets and activities.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC) is a sub-Committee of the SSE plc Board with the membership comprising: three non-Executive Directors, the Chair of the Board, the Chief Sustainability Officer, the Managing Director, SSEN Distribution, and the SHE Director. The Chief Executive also attends meetings. The Committee's role is to support and advise the Board on matters relating to safety, sustainability, health and the environment. It provides a leadership forum for non-Executive Directors to work with senior management and shape policy, targets and strategy to improve safety, sustainability, health and environmental performance. The Committee's roles in relation to sustainability includes responsibility for: reviewing SSE's comparative ESG ratings performance and consider opportunities to improve the standing of the Company; approving SSE's Sustainability Report; reviewing the physical impacts of climate change on SSE's assets and activities with a focus on climate adaptation and resilience; and increased oversight of SSE's policy, practice and performance surrounding environmental impacts, including waste, air emissions, biodiversity and water consumption – under which it continues to oversee the actions which have been agreed to manage SSE's environmental footprint.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☒ Monitoring progress towards corporate targets

(4.1.2.7) Please explain

The Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC) is a sub-Committee of the SSE plc Board with the membership comprising: three non-Executive Directors, the Chair of the Board, the Chief Sustainability Officer, the Managing Director, SSEN Distribution, and the SHE Director. The Chief Executive also attends meetings. The Committee's role is to support and advise the Board on matters relating to safety, sustainability, health and the environment. It provides a leadership forum for non-Executive Directors to work with senior management and shape policy, targets and strategy to improve safety, sustainability, health and environmental performance. The Committee's roles in relation to sustainability includes responsibility for: reviewing SSE's comparative ESG ratings performance and consider opportunities to improve the standing of the Company; approving SSE's Sustainability Report; reviewing the physical impacts of climate change on SSE's assets and activities with a focus on climate adaptation and resilience; and increased oversight of SSE's policy, practice and performance surrounding environmental impacts, including waste, air emissions, biodiversity and water consumption – under which it continues to oversee the actions which have been agreed to manage SSE's environmental footprint. The Committee is kept updated on the maturity of SSE's Group-wide approach to nature-related disclosures and next steps to enhance them when appropriate.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Experience in the environmental department of a government (national or local)

Other

- ☒ Other, please specify :The Board has exposure to environmental and climate-related matters through a range of roles and professional experience. See SSE's Annual Report 2026: pages 80-82.

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Not assessed

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☒ Other, please specify :SSE has not developed a mechanism to maintain Board-level competency of water-related issues.

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ Yes

Forests

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ No, but we plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

☒ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

The Group Safety, Health and Environment Committee (GSHEC) is SSE's senior management forum for safety, health, environment and resilience matters. Chaired by the Managing Director of SSEN Distribution, it comprises all Business Unit Managing Directors and their senior SHE leaders as well as senior functional leaders from Safety, Health & Environment (SHE), Sustainability, Human Resources (HR), Legal and Learning & Talent. The Committee oversees, establishes and monitors

the SSE SHE strategy, objectives, policies, risks and performance and provides assurance and challenge on the delivery of Group and Business Unit plans, promotes continual improvement in culture, compliance and operational resilience, and oversees environmental and sustainability priorities. The Committee's remit governs pollution prevention including any impact on terrestrial and marine water and water management, as well as other key Policy areas such as the protection and enhancement of the natural environment, air emissions, resource efficiency and circular economy principles. It also reviews and evaluates environment and sustainability plans, targets and performance, monitors compliance and principal risks relating to climate change and the environment and considers SSE's comparative ESG ratings performance and opportunities to improve the Company's sustainability performance, reporting and disclosures. Significant safety, environmental, sustainability and resilience matters are regularly reported to the Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC), providing assurance and escalation to Board level. Forest-related issues are not overseen by the GSHEC, as it is not identified as an immediate strategic priority.

Water

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ Yes

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Executive is an Executive Director on the Board and is head of executive management, leading the Group Executive Committee (GEC). As a member of the Board, the Chief Executive is involved in setting the strategic direction of SSE. The Chief Executive is responsible for considering material influencing factors (including climate-related issues and opportunities) when proposing and leading the delivery of strategy (which is centred on supporting the transition to clean power); implementing and driving climate-related performance programmes across the organisation; and providing feedback on the implementation of Board agreed policies, including SSE's Group Climate Change Policy. At each Board meeting, the Chief Executive submits a report summarising material performance related and external developments, which captures climate issues. The GEC has responsibility for climate-related issues through its mandate to oversee SSE's performance and day-to-day operations and ensuring the implementation of Group strategy. It is also responsible for the executive management of Business Units and corporate support services. The Group Executive Committee identifies SSE's material sustainability impacts and oversees the management of climate interventions, targets and plans set by Business Units and corporate functions. The GEC is responsible for delivering strategy under the leadership of the Chief Executive and for overseeing SSE's Group Principal Risks and implementing a comprehensive Principal Risk Self-Assessment, including the Climate Change Group Principal Risk. It drives climate-related performance programmes across the company and considers climate-related issues on a standing basis at least annually, with other climate-related issues being considered as and when required as advised by the CEO or CSO.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other

☒ Other, please specify :Group Safety, Health and Environment Committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☒ Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☒ Other, please specify :Reports to the Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC), a sub-Committee of the SSE plc Board.

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Quarterly

(4.3.1.6) Please explain

The Group Safety, Health and Environment Committee (GSHEC) is SSE's senior management forum for safety, health, environment and resilience matters. Chaired by the Managing Director of SSEN Distribution, it comprises all Business Unit Managing Directors and their senior SHE leaders as well as senior functional leaders from Safety, Health & Environment (SHE), Sustainability, Human Resources (HR), Legal and Learning & Talent. The Committee oversees, establishes and monitors the SSE SHE strategy, objectives, policies, risks and performance and provides assurance and challenge on the delivery of Group and Business Unit plans, promotes continual improvement in culture, compliance and operational resilience, and oversees environmental and sustainability priorities. The Committee's remit governs pollution prevention including any impact on terrestrial and marine water and water management, as well as other key Policy areas such as the protection and enhancement of the natural environment, air emissions, resource efficiency and circular economy principles. It also reviews and evaluates environment and sustainability plans, targets and performance, monitors compliance and principal risks relating to climate change and the environment, and considers SSE's comparative ESG ratings performance and opportunities to improve the Company's sustainability performance, reporting and disclosures. Significant safety, environmental, sustainability and resilience matters are regularly reported to the Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC), providing assurance and escalation to Board level.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

☒ Other, please specify :Group Safety, Health and Environment Committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

(4.3.1.4) Reporting line

Select from:

- ☒ Other, please specify :Reports to the Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC), a sub-Committee of the SSE plc Board.

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Safety, Health and Environment Committee (SHEC) is a management committee operating within SSE's corporate governance framework and reporting through delegated authority from the SSE Board, including the Safety, Sustainability, Health and Environment Advisory Committee (SSHEAC), and the Group Executive Committee. Its purpose includes protecting and promoting biodiversity as well as the protection and enhancement of the natural environment and nature related disclosures. The Committee oversees Group and Business Unit safety, health and environmental risks, management and performance, and is responsible for reviewing relevant environment and sustainability plans, targets and performance, including climate adaptation plans. Sustainability and environmental matters form a key part of the Committee's forward work programme. Biodiversity and nature-related issues receive specific focus through recurring consideration of Nature Strategy updates and nature-related disclosures, together with broader environmental oversight. The Committee also maintains responsibility for Group Environment Policy oversight and reviews environmental topics including impacts, environmental risks and performance.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Conducting environmental scenario analysis
- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Sustainability Officer (CSO) is responsible for advising the Board and its committees, the GEC and SSE's Business Units on sustainability issues and strategy, including those relating to climate. The CSO reports directly to the Chief Executive and is a member of the Group Executive Committee and the SSHEAC (a sub-Committee of the Board), as well as several Group-level sub-committees of the GEC. The roles and responsibilities of the CSO have been defined in the context of the significance of climate-related issues to the Group's strategy, sustainability approach and long-term success. The role of CSO ensures a continuous focus on sustainability issues through agreed reporting to the Board and executive, ensuring relevant issues are elevated to the most senior level. The Chief Sustainability Officer is responsible for the Group Sustainability function which assesses, manages and monitors climate-related issues and opportunities in the context of strategic development, and oversees external reporting, which includes non-financial disclosures such as those in relation to climate change. In addition, the Chief Sustainability Officer, is responsible for driving sustainability performance across the organisation and reports progress on sustainability activities to the Board and SSE's stakeholders. This includes working with SSE's Business Units to deliver the business strategy and implementing the four 2030 business goals, which are focused on addressing the challenge of climate change in a way that is fair to working people, consumers and communities. The Group Sustainability function monitors: performance against SSE's Science Based Targets; progress against the 2030 goals; and facilitates TCFD risk and opportunity assessments. Results of these are reported to the GEC, Board and CEO.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

30

(4.5.3) Please explain

SSE's Performance Share Plan (PSP) is a long-term incentive plan under which Executive Directors, and the wider Group Executive Committee (GEC) from 2026, receive a conditional award of shares that vest after 3 years, subject to performance conditions. 30% of the shares awarded are linked to sustainability: 15% linked to performance against SSE's 2030 Goals and 15% linked to strategic measures which assess progress towards the delivery of SSE's capital investment plan. Additionally, an Annual Incentive Plan (AIP) includes a sustainability measure worth 10% of the award based on SSE's performance against external ESG indices, for Executive Directors. Below GEC level, the Leadership Share Plan (LSP), grants other senior leaders with SSE shares equal to a percentage of base salary over 3

years. Performance measures, worth up to 100% of the award, are linked to strategic delivery of SSE's capital investment plan. For the 2023-2026 period, participants were rewarded with an outturn of 79%.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

SSE actively manages its environmental footprint and takes careful consideration of forest related issues in its activities. However, SSE has undertaken a double materiality assessment, with the objective to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues and highlighted five highly material issues for SSE. These issues were: Carbon emissions Sustainable energy generation Affordable and reliable energy Supply chain management Skilled workforce Whilst forest commodity management was amongst the material ESG issues, the five highly material issues were identified as having a higher likelihood of, and magnitude of, potential financial/reputational impacts than those posed by forest commodity management issues. As such, establishing monetary incentives for the management of forest related issues is not an immediate strategic priority for SSE.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

SSE actively manages its environmental footprint and takes careful consideration of water related issues in its activities. However, SSE has undertaken a double materiality assessment, with the objective to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues and highlighted five highly material issues for SSE. These issues were: Carbon emissions Sustainable energy generation Affordable and reliable energy Supply chain management Skilled workforce Whilst water management was amongst the material ESG issues, the five highly material issues were identified as having a higher likelihood of, and magnitude of, potential financial/reputational impacts than those posed by water management issues. As such, establishing monetary incentives for the management of water related issues is not an immediate strategic priority for SSE.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Shares

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

☒ Reduction in absolute emissions in line with net-zero target

☒ Other targets-related metrics, please specify :See pages 124 to 127 of SSE's 2026 Annual Report for detailed disclosure

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Since 2019, SSE has linked incentive outturns to sustainability performance. The current framework has been in place since 2022 when it was approved by shareholders as part of the Directors' Remuneration Policy at the 2022 AGM. Sustainability measures feature in both the short-term Annual Incentive Plan (AIP) and the longer-term Performance Share Plan (PSP). AIP: SSE's AIP is a short-term bonus scheme. It measures performance against a range of financial and non-financial measures (including sustainability). The award is delivered 67% as cash, and 33% in shares which are deferred for a period of three years. The sustainability measure in the AIP is worth 10% of the overall award. It is based on the average percentile performance across two key ESG ratings - Sustainalytics ESG risk rating and the S&P Global Corporate Sustainability Assessment. In order to meet the threshold, SSE's average score must be at median and for the maximum to be achieved, SSE's average score must be at upper quintile or above. Since the introduction of this measure, SSE's average score has been consistently at or above upper quintile. A further 30% of the AIP is based on operational performance where targets have been aligned with key capital investment plan deliverables. PSP: SSE's PSP is a long-term incentive which awards the Group Executive Committee (including executive directors) with a grant of shares equal to a percentage of their base salary. These shares are held in trust for a period of three years before being released subject to performance targets being met. These performance measures are financial and non-financial, and include sustainability. The sustainability measure is worth 15% of the overall award. It assesses progress towards SSE's 2030 goals which are in turn linked to the UN's Sustainable Development Goals. A further 15% of the overall award is linked to strategic measures and SSE's capital investment plan. The outturns for the 2023-26 award were 9% and 10% of the 63% overall outturn, respectively.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Annual Incentive Plan (AIP) awards are determined by performance against financial and non-financial measures. Since 2022, 10% of AIP is linked to sustainability performance by assessing SSE's performance across two key ESG ratings Sustainalytics ESG risk rating and the S&P Global Corporate Sustainability Assessment. These ESG indices factor in performance on a range of sustainability matters, such as SSE's environmental performance (e.g. greenhouse gas emissions, water use, biodiversity, waste) and SSE's social performance (e.g. community relations; human capital; occupational health and safety) and governance performance (e.g. corporate governance, business ethics). A maximum outturn is achieved by scoring at or above upper quintile on average across the indices. As scoring is assessed relative to industry peers, it is a good indicator of contextual performance. SSE's PSP is linked to progress against the achievement of SSE's 2030 goals aligned to the UN Sustainable Development Goals. Three of the four goals are climate-related and drive renewable development, electrification and reduce carbon intensity of generated electricity. These are: • SDG 13 Climate Action: Reduce scope 1 carbon intensity by 80% by 2030, compared to 2017/18 levels, to 61gCO₂e/kWh. • SDG 7 Affordable and Clean Energy: Build a renewable energy portfolio that generates at least 50TWh of renewable electricity a year by 2030. • SDG 9 Industry, Innovation and Infrastructure: Enable the connection of at least 20GW of renewable generation capacity within SSEN Transmission's licence area. The final goal, to champion a real Living Wage and Fair Tax are also important to delivering the first three: • SDG 8 Decent Work and Economic Growth: Be a global leader for the just transition to net zero, with a guarantee of fair work and commitment to paying fair tax and sharing economic value. The PSP sustainability measure for the period 2026-2029 will continue to be worth 15% of the overall award.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Shares

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

☒ Reduction in absolute emissions in line with net-zero target

☒ Other targets-related metrics, please specify :See pages 124 to 127 of SSE's 2026 Annual Report for detailed disclosure

Strategy and financial planning

☒ Achievement of climate transition plan

Emission reduction

☒ Implementation of an emissions reduction initiative

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Applies to Executive Directors Since 2019, SSE has linked incentive outturns to sustainability performance. The current framework has been in place since 2022 when it was approved by shareholders as part of the Directors' Remuneration Policy at the 2022 AGM. Sustainability measures feature in both the short-term Annual Incentive Plan (AIP) and the longer-term Performance Share Plan (PSP). AIP: SSE's AIP is a short-term bonus scheme. It measures performance against a range of financial and non-financial measures (including sustainability). The award is delivered 67% as cash, and 33% in shares which are deferred for a period of three years. The sustainability measure in the AIP is worth 10% of the overall award. It is based on the average percentile performance across two key ESG ratings - Sustainalytics ESG risk rating and the S&P Global Corporate Sustainability Assessment. In order to meet the threshold, SSE's average score must be at median and for the maximum to be achieved, SSE's average score must be at upper quintile or above. Since the introduction of this measure, SSE's average score has been consistently at or above upper quintile. A further 30% of the AIP is based on operational performance where targets have been aligned with key capital investment plan deliverables. PSP: SSE's PSP is a long-term incentive which awards the Group Executive Committee (including executive directors) with a grant of shares equal to a percentage of their base salary. These shares are held in trust for a period of three years before being released subject to performance targets being met. These performance measures are financial and non-financial, and include sustainability. The sustainability measure is worth 15% of the overall award. It assesses progress towards SSE's 2030 goals which are in turn linked to the UN's Sustainable Development Goals. A further 15% of the overall award is linked to strategic measures and SSE's capital investment plan. The outturns for the 2023-26 award were 9% and 10% of the 63% overall outturn, respectively.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Annual Incentive Plan (AIP) awards are determined by performance against financial and non-financial measures. Since 2022, 10% of AIP is linked to sustainability performance by assessing SSE's performance across two key ESG ratings Sustainalytics ESG risk rating and the S&P Global Corporate Sustainability Assessment. These ESG indices factor in performance on a range of sustainability matters, such as SSE's environmental performance (e.g. greenhouse gas emissions, water use, biodiversity, waste) and SSE's social performance (e.g. community relations; human capital; occupational health and safety) and governance performance (e.g. corporate governance, business ethics). A maximum outturn is achieved by scoring at or above upper quintile on average across the indices. As scoring is assessed relative to industry peers, it is a good indicator of contextual performance. SSE's PSP is linked to progress against the achievement of SSE's 2030 goals aligned to the UN Sustainable Development Goals. Three of the four goals are climate-related and drive renewable development, electrification and reduce carbon intensity of generated electricity. These are:

- SDG 13 Climate Action: Reduce scope 1 carbon intensity by 80% by 2030, compared to 2017/18 levels, to 61gCO₂e/kWh.*
- SDG 7 Affordable and Clean Energy: Build a renewable energy portfolio that generates at least 50TWh of renewable electricity a year by 2030.*
- SDG 9 Industry, Innovation and Infrastructure: Enable the connection of at least 20GW of renewable generation capacity within SSEN Transmission's licence area. The final goal, to champion a real Living Wage and Fair Tax are also important to delivering the first three:*
- SDG 8 Decent Work and Economic Growth: Be a global leader for the just transition to net zero, with a guarantee of fair work and commitment to paying fair tax and sharing economic value. The PSP sustainability measure for the period 2026-2029 will continue to be worth 15% of the overall award.*

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :The Group Executive Committee: 5x Business Managing Directors, Managing Director of Business Development, General Counsel, Chief Sustainability Officer, Director of HR, Director of Corporate Affairs, Strategy & Regulation

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary
- ☒ Shares

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Achievement of climate transition plan

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption
- ☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Applies to Group Executive Committee excluding Executive Directors (whose arrangements were covered in the previous section) AIP: SSE's AIP is a short-term bonus scheme. For senior leaders (including C-Suite Officers but excluding Executive Directors), the award is delivered 75% as cash, and 25% in shares which are deferred for a period of three years. Awards are linked to the performance of the Group, the employee's business or function, and the employee's individual performance rating linked to the delivery of the capital investment plan. PSP (from 2026): SSE's PSP is a long-term incentive which awards the Group Executive Committee with a grant of shares equal to a percentage of their base salary. These shares are held in trust for a period of three years before being released subject to performance targets being met. These performance measures are financial and non-financial, and include sustainability. The sustainability measure is worth 15% of the overall award. It assesses progress towards SSE's 2030 goals which are in turn linked to the UN's Sustainable Development Goals. A further 15% of the overall award is linked to strategic measures and SSE's capital investment plan. The outturns for the 2023-26 award were 9% and 10% of the 63% overall outturn, respectively.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

SSE's PSP is linked to progress against the achievement of SSE's 2030 goals aligned to the UN Sustainable Development Goals. Three of the four goals are climate-related and drive renewable development, electrification and reduce carbon intensity of generated electricity. These are: • SDG 13 Climate Action: Reduce scope 1 carbon intensity by 80% by 2030, compared to 2017/18 levels, to 61gCO2e/kWh. • SDG 7 Affordable and Clean Energy: Build a renewable energy portfolio that generates at least 50TWh of renewable electricity a year by 2030. • SDG 9 Industry, Innovation and Infrastructure: Enable the connection of at least 20GW of renewable generation capacity within SSEN Transmission's licence area. The final goal, to champion a real Living Wage and Fair Tax are also important to delivering the first three: • SDG 8 Decent Work and Economic Growth: Be a global leader for the just transition to net zero, with a guarantee of fair work and commitment to paying fair tax and sharing economic value. The PSP sustainability measure for the period 2026-2029 will continue to be worth 15% of the overall award.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Forests
- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(4.6.1.4) Explain the coverage

This policy applies to all SSE employees and contingent workers and contract partners. It is relevant to people contracted to provide services to the Company through third parties. The Policy applies to Joint Venture partnerships where SSE manage and provide operational resources. Where SSE operates internationally, the Group Policies will be utilised as a default, subject to legal or regulatory requirements of the relevant international domain, and relevant local policies and supporting procedures.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to No Net Loss
- ☒ Commitment to Net Positive Gain
- ☒ Commitment to a circular economy strategy
- ☒ Commitment to respect legally designated protected areas
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues

☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

Forests-specific commitments

☒ Other forests-related commitment, please specify :Achieve no net loss of native woodland on all significant UK and Irish onshore projects consented from 2024/25

Additional references/Descriptions

☒ Recognition of environmental linkages and trade-offs

☒ Description of environmental requirements for procurement

☒ Description of biodiversity-related performance standards

☒ Description of impacts on natural resources and ecosystems

☒ Reference to timebound environmental milestones and targets

☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☒ No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

SSE Group Environment Policy 2026.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

(4.6.1.4) Explain the coverage

This policy applies to all SSE employees and contingent workers. It is relevant to people contracted to provide services to the Company through third parties. Where we operate internationally, we will utilise our Group Policies as a default, subject to legal or regulatory requirements of the relevant international domain, and relevant local policies and supporting procedures.

(4.6.1.5) Environmental policy content

Environmental commitments

☒ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☒ Commitment to net-zero emissions

☒ Commitment to not funding climate-denial or lobbying against climate regulations

☒ Other climate-related commitment, please specify :SSE has considered the TPT recommendations and, in line with best practice, will submit a 'say on climate' resolution at the Company's Annual General Meeting every three years.

Social commitments

☒ Other social commitment, please specify :SSE supports a just transition to net zero by maximizing the social & economic opportunities of climate action while minimizing and carefully managing any challenges.

Additional references/Descriptions

☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

- ☒ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

SSE Group Climate Change Policy 2026.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- ☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ UN Global Compact
☒ Climate Action 100+
Taskforce

- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
☒ Other, please specify :**Powering Net Zero Pact; Transition Plan**

- ☒ Corporate Leaders Group (CLG)
- ☒ Transition Pathway Initiative
- ☒ Science-Based Targets Initiative (SBTi)

(4.10.3) Describe your organization's role within each framework or initiative

UN Global Compact: SSE has been a signatory since 2018 and is aligned to the Compact's ten principles for corporate sustainability. Climate Action 100+: SSE is a focus company in the Climate Action 100+ initiative, a global investor-led effort targeting the world's largest corporate greenhouse gas emitters. SSE has been assessed against the initiative's Net Zero Company Benchmark, which evaluates its performance in reducing emissions, improving climate governance, and enhancing climate-related disclosures. Task Force on Climate-related Financial Disclosures (TCFD): SSE has fully adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), embedding them into its governance, strategy, risk management, and metrics and targets. The company publishes annual TCFD-aligned disclosures as part of its and Annual Reports, with audit committee oversight, helping stakeholders assess how climate-related risks and opportunities are managed. Transition Plan Taskforce: In line with the UK Government's Transition Plan Taskforce (TPT), SSE will publish a Net Zero Transition Plan every three years. The first plan was published in March 2022 and updated in October 2022. As an early adopter of transition planning, and a firm supporter of the published TPT guidance, this Plan has been informed by and aligns with the TPT Framework. Corporate Leaders Group: SSE is an active member of the UK Corporate Leaders Group, aligning its business strategy with climate leadership and advocacy. Through its membership, SSE supports ambitious climate policies and collaborates with other major companies to accelerate the UK's transition to net zero. Transition Pathway Initiative: SSE is a focus company for the Transition Pathway Initiative. Powering Net Zero Pact: The "Pact" is an initiative created by SSE with 10 other founding partners as a legacy of COP26. The Pact brings together companies across all tiers of the power sector globally – including civils, shipping, renewables, electrical engineering, and others – to achieve a fair and just energy transition to net zero. The Pact now has 40 members which meet on a regular basis. It focuses on five areas of ambition: achieving net zero carbon emissions; protecting and enhancing the natural environment; transitioning to a circular economy; guaranteeing fair work and sustainable jobs; and adding value to local communities. Each area of ambition has a shared commitment and area for collaboration that aim to deliver tangible action. Science-Based Targets Initiative (SBTi): SSE plc has set near-term emissions reduction targets verified by the Science Based Targets initiative (SBTi), aligning its strategy with the Paris Agreement's 1.5°C pathway. These targets support SSE's ambition to reach net zero across scopes 1 and 2 by 2040 and scope 3 by 2050 and are embedded in its Net Zero Transition Plan.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

- ☒ Yes, we engaged directly with policy makers

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

(4.11.4) Attach commitment or position statement

Group Political and Regulatory 2026.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ Yes, my organization is registered

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Mandatory government register

☒ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

SSE is a Corporate Affiliate to the Chartered Institute of Public Relations' UK Lobbying Register and, alongside this policy, employees are governed by its Code of Conduct. SSE complies with lobbying and transparency registers where they in place, including those in the EU and in Scotland. SSE's EU Transparency register number is 901176348730-75 and SSE's submissions to Scotland's lobbying register can be found at www.lobbying.scot.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

To ensure that SSE's approach to regulatory and political engagement is transparent and has integrity, the company has a publicly available Group Political and Regulatory Engagement Policy. The policy holds the company to the highest standards of probity and respect in its dealings with regulators, non-departmental public bodies and the institutions of government, recognising their key role in the sector in which SSE operates. Within this policy, SSE commits to only conduct lobbying and advocacy activity that is in line with the goals of the Paris Agreement and its own net zero strategy, both aligned to limiting global temperature rises to 1.5oC. This commitment includes SSE's direct advocacy activities and advocacy that the company conducts through its trade association memberships. This policy is applicable to all jurisdictions in which SSE operates. To ensure that its external engagement activities are aligned to the goals of the Paris Agreement, SSE conducts an annual Climate Policy Engagement Review. SSE seeks to ensure that the trade associations of which it is a member also undertake advocacy that aligns with the goals of the Paris Agreement and its own net zero ambitions. SSE has implemented a framework to identify, assess, and address any misalignments between its own climate ambitions and the policy positions of the trade associations to which it belongs. This process includes an annual review of each association's climate-related advocacy, public statements, and lobbying activities. Where misalignments are identified, SSE engages proactively with the relevant associations to advocate for policy positions that are consistent with the Paris Agreement. If the trade association is unable to provide evidence of demonstrable change in their policy engagement in support of the Paris Agreement, the matter will be escalated. Continued misalignment would result in noncompliance with the expectations set out in SSE's Group Political and Regulatory Engagement Policy. As the named owner of SSE's Group Political and Regulatory Engagement Policy, evidence of misalignment will be escalated to the Managing Director of Regulation and Policy, with continued membership of the misaligned trade association assessed on a case-by-case basis.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

UK Government's Clean Power 2030 Action Plan

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- ☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

- ☒ Electricity grid access for renewables
- ☒ Low-carbon, non-renewable energy generation
- ☒ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- ☒ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- ☒ United Kingdom of Great Britain and Northern Ireland

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- ☒ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- | | |
|--|--|
| ☒ Ad-hoc meetings | ☒ Participation in voluntary government programs |
| ☒ Regular meetings | ☒ Participation in working groups organized by policy makers |
| ☒ Discussion in public forums | |
| ☒ Responding to consultations | |
| ☒ Submitting written proposals/inquiries | |

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

In 2025/26, SSE continued to engage extensively with policymakers, regulators and industry stakeholders to support the delivery of the UK Government's Clean Power Mission and Clean Power 2030 Action Plan. The Mission and the Plan to deliver it will help develop the clean, homegrown energy the UK needs to avoid the impact of fossil fuel price spikes, support economic growth, and lead the world in tackling climate change by cutting emissions in line with the goals of the Paris Agreement. SSE contributes to the policymaking process through consultation responses, calls for evidence, parliamentary inquiries and direct engagement with government, regulators and system operators. SSE is also represented on the UK Government's Net Zero Council by its CEO, ensuring SSE's expertise in electricity networks, renewables, flexible generation and energy storage informs the UK's energy transition agenda. During 2025/26, SSE advocated for policy frameworks that enable investment in the technologies needed for a clean power system, including CCS, offshore wind, electricity networks and long-duration energy storage. This included promoting supportive government policy for CCS, support for ambitious offshore wind deployment through future Contracts for Difference allocation rounds, and advocacy for strategic network planning and regulatory frameworks to accelerate grid expansion, including Ofgem's RIIO-T3 framework and future RIIO-ED3 development. SSE also promoted policies to support investment in pumped storage hydro and other long-duration storage technologies, including Ofgem's cap-and-floor mechanism, and backed a managed reduction in unabated gas generation through the Capacity Market that protects security of supply while enabling a renewables-led electricity system. The UK's Clean Power 2030 Action Plan provides a strategic framework that directly supports SSE's net zero transition by accelerating the shift to a clean, secure, and affordable energy system. The plan outlines government commitments to reform grid connections, streamline planning processes, and scale up renewable capacity by 2030. These reforms align closely with SSE's Transformation for Growth programme, which is a £33bn investment plan to 2029/30 focused on delivering clean power, strengthening electricity networks and supporting long-term economic growth, with approximately 80% of investment allocated to regulated electricity networks and 20% to renewables and system flexibility.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- ☒ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

UK Government's Review of Electricity Market Arrangements (REMA) Programme

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- ☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

- ☒ Electricity grid access for renewables
- ☒ Low-carbon, non-renewable energy generation
- ☒ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- ☒ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- ☒ United Kingdom of Great Britain and Northern Ireland

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- ☒ Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

SSE played a leading role in the Review of Electricity Market Arrangements (REMA), advocating for a reformed national approach to electricity pricing rather than splitting GB into a number of regional price zones. We highlighted that zonal pricing would increase uncertainty, raise the cost of capital and delay investment needed for the UK's clean power ambitions. Instead, SSE supported a Reformed National Market (RNM) focused on stronger locational signals through reforms to transmission charging, system balancing and strategic network planning, while retaining a single national wholesale market. The Government's decision to pursue Reformed National Pricing (RNP) over zonal pricing aligned with this direction, reducing policy uncertainty and supporting a more stable environment for low-carbon infrastructure investment. SSE welcomed the outcome, recognising that this approach would improve system efficiency and consumer benefit without undermining the investment needed to deliver net zero. We are continuing to engage with government on the delivery of the RNP package. This evidence-led advocacy has helped shape a market framework that supports the conditions for clean power deployment while protecting long-term value for consumers and the wider economy.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- ☒ Ad-hoc meetings
- ☒ Regular meetings
- ☒ Discussion in public forums
- ☒ Responding to consultations
- ☒ Submitting written proposals/inquiries
- ☒ Participation in voluntary government programs
- ☒ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

SSE welcomed the UK Government's decision to retain a national pricing system for wholesale electricity following the Review of Electricity Market Arrangements (REMA), providing increased policy certainty for investors and consumers. Throughout the review process, SSE engaged with policymakers and industry stakeholders to communicate its view that the introduction of zonal pricing could increase market complexity and investment risk at a time when significant deployment of clean energy infrastructure is required. SSE highlighted concerns that zonal pricing could adversely affect consumer energy costs and potentially constrain investment in renewable generation and network infrastructure needed to support the UK's clean power ambitions. The Government's decision has brought an end to a prolonged period of policy uncertainty and enables SSE to focus on delivering the infrastructure required to support the UK's transition to a low-carbon

energy system. SSE considers the outcome supportive of maintaining a stable and investable market framework for renewable energy development and grid investment. As part of its strategic objectives, SSE continues to invest in renewable generation and associated network infrastructure to support the UK's clean power transition. While SSE has an ambition to deliver at least 50 TWh of renewable electricity annually by 2030, market conditions and broader challenges across renewable energy markets mean this target is unlikely to be achieved within the original timeframe. Nonetheless, SSE remains committed to accelerating the energy transition and welcomed recent UK Government measures intended to support deployment of low-carbon generation, including the planned Contracts for Difference (CfD) Allocation Round 8 in 2026. SSE believes that stable and predictable market arrangements are essential to attracting the long-term investment required to deliver a cleaner, more secure and more affordable energy system while supporting national decarbonisation objectives.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Energy Networks Association (ENA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Energy Networks Association (ENA)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that ENA is aligned with its position on climate change and will continue to work closely with the trade association. ENA recognises the serious threat of climate change and its consequences, such as extreme weather. This is highlighted in its 2025 Annual Innovation Report, which stresses the importance of infrastructure that can withstand extreme weather and is climate resilient. ENA also underscores the need to decarbonise and move to net-zero emissions and supports low-carbon technologies. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

500000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was > 500,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Energy UK

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Energy UK's position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that Energy UK is aligned to its position on climate change and will continue to work closely with the trade association. Energy UK recognises the serious threat posed by climate change, including the potential for severe weather to damage energy infrastructure, disrupt operations and affect the reliable supply of energy. It also highlights the need to embed adaptation and resilience across energy infrastructure to help manage climate-related risks. In addition, Energy UK acknowledges the wider environmental, health and social implications of climate change. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

500000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 250,000 - < 500,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :RenewableUK

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed RenewableUK's position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that RenewableUK is aligned to its position on climate change and will continue to work closely with the trade association. RenewableUK recognises the serious threat posed by climate change, including the risks that extreme weather presents to energy infrastructure and the costs of inaction. It also highlights the need for, and benefits of, transitioning to low-carbon electricity. Through its advocacy for renewable energy and the transition to net zero, RenewableUK supports the goals of the Paris Agreement. In addition, RenewableUK has explicitly supported the Prime Minister's COP29 pledge to reduce UK emissions by at least 81% from 1990 levels, which contributes to the goal of limiting global warming to 1.5°C in line with the Paris Agreement. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

100000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 50,000 - < 100,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Scottish Renewables

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Scottish Renewables' position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that Scottish Renewables is aligned to its position on climate change and will continue to work closely with the trade association. Scottish Renewables recognises the accelerating impacts of climate change and clearly advocates for renewable energy as a key solution to addressing climate change. It also explicitly supports the Scottish Government's commitment to net zero and its recognition of the climate emergency. Scottish Renewables also highlights the UK's legally binding target to achieve net zero emissions by 2050, in line with the Paris Agreement, and emphasises the role of renewable energy in delivering decarbonisation. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

50000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 30,000 - < 50,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Electricity Association of Ireland (EAI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Electricity Association of Ireland (EAI)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that EAI is aligned to its position on climate change and will continue to work closely with the trade association. EAI recognises the serious threat posed by climate change, highlighting the need to decarbonise and electrify, while also emphasising that failure to act will exacerbate existing economic and environmental challenges. EAI supports Ireland's target to achieve net-zero emissions by 2050 and reduce emissions by 51% by 2030, compared with 2018 levels. It highlights the role of electrification in unlocking a low-carbon future and helping to meet these targets, which are aligned with the goals of the Paris Agreement. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

50000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 30,000 - < 50,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 6

(4.11.2.1) Type of indirect engagement

Select from:

- ☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

- ☒ Other trade association in Europe, please specify :Wind Energy Ireland (WEI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- ☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- ☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Wind Energy Ireland (WEI)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. WEI explicitly recognises the impacts of climate change, including the extreme weather it can cause, such as intense storms and droughts, as well as the associated loss of biodiversity. It acknowledges the need to decarbonise in order to tackle climate change and secure a sustainable future. WEI supports Ireland's and the EU's

legally binding targets to achieve net zero by 2050 and reduce emissions by 51% by 2030. These targets are aligned with the goals of the Paris Agreement to limit global temperature rise to 1.5°C above pre-industrial levels. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 15,000 - < 30,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 7

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :RenewableNI

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed RenewableNI's position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that RenewableNI is aligned to its position on climate change and will continue to work closely with the trade association. RenewableNI acknowledges the serious threat posed by climate change and the need to decarbonise and transition to net zero to address the climate emergency. It recognises that inaction increases the risk of severe weather events, including droughts, floods and heatwaves. RenewableNI explicitly recognises the goals of the Paris Agreement and underscores the need to uphold these targets. It highlights the importance of decarbonisation and achieving net zero by 2050 to help prevent global warming from exceeding the 1.5°C threshold. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

15000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 10,000 - < 15,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 8

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Confederation of British Industry (CBI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Confederation of British Industry (CBI)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that CBI is aligned to its position on climate change and will continue to work closely with the trade association. CBI explicitly recognises the need to reach net zero to address the serious threat of climate change, highlighting that inaction will result in worsening extremes and negative economic impacts. CBI has publicly supported the Climate Change Act and considers tackling climate change imperative for both government and business. CBI demonstrates alignment with the goals of the Paris Agreement through its consistent support for the UK's legally binding target to reach net zero by 2050. It also supports accelerating the energy transition and growing low-carbon technologies, which are essential to reducing emissions and meeting the goals of the Paris Agreement. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 15,000 - < 30,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 9

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Solar Energy UK

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Solar Energy UK's position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that Solar Energy UK is aligned to its position on climate change and will continue to work closely with the trade association. Solar Energy UK recognises the urgency and immediate threat posed by the climate crisis and highlights the role of solar energy in strengthening agricultural resilience amid climate-related pressures. It also expresses support for the Climate Change Act, including through its criticism of proposals by opposition parties to repeal the Act. Solar Energy UK explicitly supports the UK Government's net zero strategy, including Clean Power 2030 and the target to achieve net-zero greenhouse gas emissions by 2050. These strategies support the UK's commitments under the Paris Agreement. Solar Energy UK has also strongly condemned proposals by opposition parties to repeal the Climate Change Act. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

50000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 30,000 - < 50,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 10

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Hydrogen UK

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Hydrogen UK's position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that Hydrogen UK is aligned to its position on climate change and will continue to work closely with the trade association. Hydrogen UK recognises the need to decarbonise and highlights the role hydrogen can play in leading the charge against climate change by reducing emissions across sectors. Hydrogen UK supports net zero ambitions for 2050 and advocates for the use of hydrogen to decarbonise hard-to-abate sectors such as chemicals, steel and critical minerals, which are energy-intensive and reliant on fossil fuels. This supports the delivery of Clean Power 2030 targets and net zero by 2050, in alignment with the goals of the Paris Agreement. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 15,000 - < 30,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 11

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Carbon Capture and Storage Association (CCSA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Carbon Capture and Storage Association (CCSA)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that CCSA is aligned to its position on climate change and will continue to work closely with the trade association. CCSA recognises the threat of climate change and the need for global mobilisation to achieve net zero. It emphasises the role of carbon capture and storage, noting that CCS can help achieve net zero emissions and potentially net negative emissions by preventing CO2 from reaching the atmosphere and removing CO2 already present. CCSA also argues that CCS is crucial to counteracting the warming effects of past and ongoing emissions. CCSA recognises the Paris Agreement goal of achieving a climate neutral world by mid-century. At COP30, it warned that without renewed mobilisation, the 1.5°C target risks being overshoot. CCSA also highlights that the IEA, IPCC and CCC view CCS as essential to limiting warming to 1.5°C. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

30000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 15,000 - < 30,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

Row 12

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☒ Other trade association in Europe, please specify :Irish Business and Employer Confederation (IBEC)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SSE works closely with its trade associations and seeks to ensure that its principles on climate change align with those of the trade associations of which it is a member. SSE assessed Irish Business and Employer Confederation (IBEC)'s position on climate change and compared it against its own five key principles: • Acknowledges the serious threat of climate change • Supports the goals of the Paris Agreement • Supports a strong carbon price • Promotes innovation • Seeks a just transition to net zero. SSE found that IBEC is aligned to its position on climate change and will continue to work closely with the trade association. IBEC acknowledges the consequences of climate change, including the impact of severe weather events such as floods and wildfires on business operations. It describes climate change as the greatest challenge facing humankind today, demonstrating clear alignment with this principle. IBEC supports the goal of achieving net zero by 2050 and reducing greenhouse gas emissions by 55% compared with 1990 levels. These objectives are aligned with the goals of the Paris Agreement. More details can be found in SSE's Climate Policy Engagement Review 2025/26.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

250000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The annual membership fee SSE paid for the year 2025/26 was between 100,000 - < 250,000.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ TCFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Climate change

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

- ☒ Strategy
- ☒ Governance
- ☒ Risks & Opportunities
- ☒ Climate-related targets
- ☒ Greenhouse gas emissions figures

☒ Other, please specify :**Other metrics**

(4.12.1.7) Page/section reference

See the "Navigating SSE's climate-related disclosures" section on page 65 of SSE's Annual Report 2026.

(4.12.1.8) Attach the relevant publication

Annual Report 2026.pdf

Row 2

(4.12.1.1) Publication

Select from:

- ☒ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

- ☒ No

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Risks & Opportunities

☒ Value chain engagement

☒ Biodiversity indicators

☒ Public policy engagement

☒ Climate-related targets

☒ Water accounting figures

☒ Greenhouse gas emissions figures

☒ Content of environmental policies

(4.12.1.7) Page/section reference

Annual Report: Climate: Performance against 2030 Goals, page 15; Our strategy, page 6; Driving the climate transition, pages 42 to 44; Climate-related financial disclosures, pages 65 to 73. Environment: Protecting our natural environment, pages 54 to 55; Delivering sustainable infrastructure pages 47 to 48; Safety, Sustainability, Health and Environment Advisory Committee Report, pages 112 to 115.

(4.12.1.8) Attach the relevant publication

Annual Report 2026.pdf

Row 3

(4.12.1.1) Publication

Select from:

☒ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ No

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- | | |
|---|---|
| ☒ Strategy | ☒ Public policy engagement |
| ☒ Governance | ☒ Climate-related targets |
| ☒ Risks & Opportunities | ☒ Water accounting figures |
| ☒ Value chain engagement | ☒ Greenhouse gas emissions figures |
| ☒ Biodiversity indicators | ☒ Content of environmental policies |

(4.12.1.7) Page/section reference

Sustainability Report: Climate: Our pathway to net zero, Net Zero Transition Plan on a page, Performance against our Net Zero Transition Plan, Adapting to climate change, Using our influence to advance the transition, pages 8 to 18. Environment: Water use, Air emissions, Environmental incidents, page 25. Biodiversity: Our approach to nature, Protecting and enhancing the environment, Connecting people with nature, Contributing to research and innovation, pages 42 to 45.

(4.12.1.8) Attach the relevant publication

Sustainability Report 2026.pdf

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☒ No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☒ Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

SSE actively manages its environmental footprint and takes careful consideration of forest related issues in its activities. However, SSE has undertaken a double materiality assessment, with the objective to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues and highlighted five highly material issues for SSE. These issues were: Carbon emissions Sustainable energy generation Affordable and reliable energy Supply chain management Skilled workforce Whilst forest commodity management was amongst the

material ESG issues, the five highly material issues were identified as having a higher likelihood of, and magnitude of, potential financial/reputational impacts than those posed by forest commodity management issues. As such, conducting scenario analysis for the management of forest related issues is not an immediate strategic priority for SSE.

Water

(5.1.1) Use of scenario analysis

Select from:

☒ No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☒ Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

SSE actively manages its environmental footprint and takes careful consideration of water related issues in its activities. However, SSE has undertaken a double materiality assessment, with the objective to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues and highlighted five highly material issues for SSE. These issues were: Carbon emissions Sustainable energy generation Affordable and reliable energy Supply chain management Skilled workforce Whilst water management was amongst the material ESG issues, the five highly material issues were identified as having a higher likelihood of, and magnitude of, potential financial/reputational impacts than those posed by water management issues. As such, conducting scenario analysis for the management of water related issues is not an immediate strategic priority for SSE.

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the climate-related data within the IPCC RCP 2.6 scenarios in the quantification process of its two material physical climate risks, in the Annual Report for 2025/26. The quantification of the Variable renewable generation risk applied the IPCC RCP 2.6 average wind speed times data at the country level for Scotland on a 60km resolution at the time horizons to 2050 and 2080. SSE's internal assumption is that this IPCC RCP 2.6 dataset is the most relevant to SSE'S wind portfolio as it demonstrates the most significant decline in average wind speed times in the time horizons under the 1.5oC scenario. The quantification of the Extreme weather network damage risk applied the IPCC RCP 2.6 average winter wind speed times data at the country level for Scotland on a 60km resolution and the IPCC RCP 2.6 mean summer temperature change for the administrative region for London at the time horizons to 2050 and 2080. SSE's internal assumption is that this IPCC RCP 2.6 dataset is the most relevant to SSE'S wind portfolio and network assets as it demonstrates the most significant increase in average winter wind speed times and the effect of heat on the network assets in the time horizons under the 1.5oC scenario.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 4.0°C and above

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the climate-related data within the IPCC RCP 8.5 scenario in the quantification process of its two material physical climate risks, in the Annual Report for 2025/26. The quantification of the Variable renewable generation risk applied the IPCC RCP 8.5 average wind speed times data at the country level for Scotland on a 60km resolution at the time horizons to 2050 and 2080. SSE's internal assumption is that this IPCC RCP 8.5 dataset is the most relevant to SSE'S wind portfolio as it demonstrates the most significant decline in average wind speed times in the time horizons under the 4oC warming scenario. The quantification of the Extreme weather network damage networks assets risk applied the IPCC RCP 8.5 average winter wind speed times data at the country level for Scotland on a 60km resolution and the IPCC RCP 8.5 mean summer temperature change for the administrative region for London at the time horizons to 2050 and 2080. SSE's internal assumption is that this IPCC RCP 8.5 dataset is the most relevant to SSE'S wind portfolio and network assets as it demonstrates the most significant increase in average winter wind speed times and the effect of heat on the network assets in the time horizons under the 4oC warming scenario.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :National Grid FES Pathways framework 2025 – Holistic Transformation and Electric Engagement

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

☒ Other, please specify :2035

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Macro and microeconomy

☒ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

The quantification of the Accelerated transmission growth opportunity applied the 2025 FES Holistic Transition pathway for time horizons to 2035 and 2050. The quantification of the Driving distribution transformation opportunity applied the 2025 FES Electronic Engagement pathway for time horizons to 2035 and 2050.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ Customized publicly available climate physical scenario, please specify :UK Met Office climate projections (UKCP18) tool

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2018

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the UK met Office Climate Projections (UKCP18) tool 1.5oC and 4oC warming scenario to assess SSE physical risks - variable renewable generation and extreme weather network damage.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

☒ Other, please specify :2035

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Macro and microeconomy

☒ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the climate transition data within the IEA STEPS scenario in the quantification process of its material transition climate-related risk and opportunities, in the Annual Report for 2025/26. The quantification of the Accelerated wind investment opportunity applied the IEA STEPS wind capacity data at the World level for time horizons to 2035 and 2050. The quantification of the Valuable flexible hydro opportunity applied the IEA STEPS hydro generation capacity data at the World level for time horizons to 2035 and 2050. The quantification of the Valuable flexible thermal opportunity applied the IEA STEPS natural gas with carbon capture and storage generation, and Bioenergy generation data at the World level for time horizons to 2035 and 2050. The quantification of the Wind generation price risk applied the IEA STEPS wind generation data at the World level for time horizons to 2035 and 2050.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :National Grid FES Pathways framework 2025 - Falling Behind

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2050
☒ 2080
☒ Other, please specify :2035

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond

normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the climate transition data within the NESO FES Pathways framework 2025 – Falling Behind scenario in the quantification process of its material transition climate opportunities, in the Annual Report for 2025/26. The quantification of the Accelerated transmission growth opportunity applied the NESO FES Pathways framework 2025 – Falling Behind scenario for time horizons to 2035 and 2050. The quantification of the Driving distribution transformation opportunity applied the NESO FES Pathways framework 2025 – Falling Behind scenario for time horizons to 2035 and 2050.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
- ☒ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.5°C or lower

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2050
- ☒ 2080
- ☒ Other, please specify :2035

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Climate scenarios are used to assess the potential impacts of the identified climate-related risks and opportunities (CRROs) under different warming pathways. These climate scenarios are not forecasts or predictions of future outcomes. The analysis is subject to inherent uncertainty, particularly over longer time horizons, and is intended to support strategic decision making rather than estimate precise financial impacts. In addition, the climate scenarios we have applied extend beyond normal business planning and forecasting cycles and, in some cases, beyond the expected operating life of a significant proportion of the Group's assets. We select external scenario datasets based on the characteristics of each material CRRO, including the nature of the transition or physical risk or transition opportunity being assessed, and the geographic scope of the Group's operations. This approach supports the assessment of both transition and physical climate-related risks across a range of temperature outcomes, consistent with our broader risk and opportunities management and strategic planning processes. We identify material CRROs on a biennial basis, or sooner if a material business change occurs. Scenario analysis based on the outcome of that assessment is performed annually. The most recent biennial review was completed during 2024/25 and confirmed the material CRROs which could have the potential to impact our prospects. No material business

changes have been identified in the period to 31 March 2026 that would require an update to that assessment. Our material CRROs continue to be monitored through SSE's established risk identification, assessment and management processes. External scenario datasets for each material CRRO remain consistent with the prior year and were selected in relation to the relevant characteristics of each risk or opportunity. The scenario inputs remain consistent with the assumptions used in 2024/25, though the calculation pathways have been updated for the latest data published by the relevant external provider.

(5.1.1.11) Rationale for choice of scenario

SSE used the climate transition data within the IEA NZE scenario in the quantification process of its material transition climate-related opportunities and risks, in the Annual Report for 2025/26. The quantification of the Accelerated wind investment opportunity applied the IEA NZE wind capacity data at the World level for time horizons to 2035 and 2050. The quantification of the Valuable flexible hydro opportunity applied the IEA NZE hydro generation capacity data at the World level for time horizons to 2035 and 2050. The quantification of the Valuable flexible thermal opportunity applied the IEA NZE natural gas with carbon capture and storage generation data, and Bioenergy generation at the World level for time horizons to 2035 and 2050. The quantification of the Wind generation price risk applied the IEA NZE wind generation data at the World level for time horizons to 2035 and 2050.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

To SSE, climate-related risk expresses itself in two ways: through the physical risk associated with a climate changed world; and through the transition risks associated with policy or market change. The impacts described are designed to aid understanding of SSE's climate risks and are not intended to be forward looking

guidance. The scenario analysis completed by SSE on its material climate transition risks indicates that SSE is resilient to identified climate-related scenarios including 1.5°C and 2.5°C pathways. For SSE, the potential financial impact at a 1.5°C pathway presents a greater risk than the 2.5°C pathway in these climate scenarios. This reflects the expectation that wind generation will experience the most significant growth under the 1.5°C scenario. Such expansion could have a greater impact on SSE's current and future renewable capacity, as well as on potential future earnings. The scenario analysis completed by SSE on its material climate physical risks indicates that SSE is reasonably resilient to identified climate related scenarios including 1.5°C and 4°C pathways. For SSE, the potential financial impact assessed under the 1.5°C 2080 scenario presents a higher risk than a 4°C pathway. This reflects the physical damage to network assets, increasing repair and maintenance costs, and to disrupt supply to customers, increasing exposure to regulator penalties and reputational issues during faster network asset growth and overall physical exposure of the network. The scenario analysis completed by SSE on its material climate opportunities indicates that SSE, its strategy and financial plans are resilient under a range of climate-related scenarios, including a 1.5°C and 2.5°C temperature pathway. Due to SSE's strategy to focus on the transition to a net zero world, opportunities under a 1.5°C scenario represent greater growth than those under a 2.5°C temperature pathway. Scenario analysis also played a pivotal role in informing SSE's decision to extend the closure date of its CCGT assets. By evaluating material climate transition risks, management concluded that the 'Accelerated Gas Closure' risk, raised in previous years, had reduced in significance. This assessment was shaped not only by policy developments such as the UK Government's 'Clean Power 2030 Action Plan' and the UK Climate Change Committee's Seventh Carbon Budget, but also by SSE's own scenario modelling. These analyses highlighted the ongoing strategic value of unabated gas-fired generation for back-up capacity during the UK's transition to net zero, under a range of climate scenarios. Consequently, on 31 March 2025, SSE reassessed the useful economic life of three of its CCGT assets, extending the closure date from 2030 to 2035. In summary, this year's analysis indicates continued growth across most material climate-related opportunities, while climate-related risks remain stable.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

SSE aims to achieve net zero across scope 1 and 2 emissions by 2040 (subject to security of supply) and for remaining scope 3 emissions by 2050 at the latest. SSE notes that some of its peers have pursued a divestment strategy, with high carbon assets being sold to new owners. With the UK and Ireland continuing to need gas generation for electricity system security, SSE seeks to take responsibility for its high-carbon assets over the long term, operating them in a responsible way, managing the phased reduction of emissions and repurposing the assets for the net zero world. The Group's long-term strategy is focused on both decreasing the output from, and investment in, existing unabated generation whilst increasing investment to build a portfolio of carbon capture and storage (CCS) and hydrogen plants. This portfolio will also include carbon-free options like pumped storage hydro to ensure reliable, flexible capacity to support a renewables-based power system. While this strategy is being executed, SSE anticipates that further developments to policy frameworks will be required to achieve its targets. As such, despite the phase down of fossil fuel usage in its power stations, SSE cannot explicitly commit to cease all spending on fossil fuel-related activities. Policy intervention to enable investment in low carbon alternatives has been slower to deliver than anticipated, necessitating the continued operation of existing thermal power stations into the 2030s as set out in the UK's Clean Power 2030 Action Plan and Ireland's Climate Action Plan. Within this context, SSE has adapted its approach by investing in existing unabated assets to extend their technical life, while advancing low carbon alternatives to meet its 2030/31 and 2040 goals. SSE's transition plan makes it clear that, while the transition may not be linear, over time, the power system needs to decarbonise completely. The phased reduction in unabated gas generation is uneven and will be largely dependent on system requirements, pace of policy development for low-carbon flexible generation and regulatory change in core markets. While SSE's primary aim is to deliver low carbon power stations using CCS or hydrogen, it is also developing power stations capable of running on natural gas, low carbon hydrogen, or other low carbon fuel. The 'decarb-ready' Keadby and Ferrybridge sites will initially use natural gas and switch to hydrogen as infrastructure develops, reducing the risk of 'carbon lock-in'.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ Our climate transition plan is voted on at Annual General Meetings (AGMs)

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

SSE is committed to best practice net zero transition planning and disclosure. SSE has set out its scope 1 and 2 transition pathway that clearly presents the key levers required to meet its 2030 science-based targets and 2040 net zero commitment. Achieving these targets is dependent on system-wide factors, including the pace of renewable deployment and the availability of policy and market support for low-carbon flexible generation to maintain system balance and security. There also remains uncertainty on the timing of the phased reduction in unabated gas generation and its shift to a back-up role within the system. Openly discussing these issues with policymakers and regulators signals the necessary policy interventions to achieve net zero at both company and system levels. SSE's transition plan makes it clear that, while the transition may not be linear, the power system needs to decarbonise completely. The levers required to deliver the clean power transition such as reducing load factors, hydrogen blending into existing power stations, developing new flexible power stations equipped with hydrogen and carbon

capture and storage will be largely dependent on system requirements, pace of policy development for low-carbon flexible generation and regulatory change in core markets. SSE will also continue to decarbonise its wider and less material operational emissions related to SF6, losses, standby generation, fleet, and buildings energy use. To enable this transition, SSE launched Transformation for Growth, a fully funded five-year investment plan of ~£33bn to 2029/30. The plan represents a major increase in capital investment, with around 80% directed towards regulated UK electricity networks and around 20% allocated to renewables and system flexibility. This investment is expected to support the delivery of cleaner, more secure and affordable energy, including grid upgrades, low-carbon electricity connections, renewables and flexible generation technologies.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

Most of the historic emissions reductions have been attained through strategic measures, including the phase out of coal-fired power generation. SSE closed its final coal-fired power station in 2020, four years ahead of the UK Government's decision to ban coal-fired power generation from October 2024. The closure of Fiddlers Ferry in 2020 followed the closure of SSE's Ferrybridge coal-fired power station in 2016. Additionally, SSE has adapted to evolving market dynamics, with lower load factors across its power station fleet due to the changing nature of electricity supply on the GB power system, including a higher share of intermittent renewable generation. SSE's portfolio has also changed since 2017/18, following the end of its Power Purchase Agreement with Seabank Power Station in 2021. SSE now reports 50% of Seabank's GHG emissions in its scope 3 inventory, recognising its 50% ownership share. Further emissions reductions were realised due to the lower-carbon impact of electricity distribution losses, the electrification of operational vehicles, and enhanced energy efficiency in non-operational buildings. SSE plans to continue reducing emissions by further decreasing load factors across its existing thermal fleet. While SSE anticipates older unabated gas-fired power stations will reach the end of their economic and engineering design life between 2030 and 2040 or reach the end of their life as a result of policy decisions, it expects shorter running hours and increased deployment of flexible response mechanisms to adopt to changing system needs and weather patterns. With further emissions reductions across its distribution network and from other initiatives, such as using SF6 alternative insulation and interruption gases (IIGs), SSE remains focused on meeting its science-based target by 2030/31. In 2025/26, SSE made strong progress in reducing emissions from its generation assets. Emissions from power generation reduced to 4.49MtCO2e, reflecting a 13% reduction from prior year and a 56% reduction from the 2017/18. This was due to lower output because of maintenance outages. SSE's renewable capacity increased by 297MW, primarily driven by the delivery of Yellow River, with a further 2.4GW in construction and supported by a pipeline of 3.2GW of low-carbon flexible generation opportunities. In its operations performance was also positive. Emissions from SSEN Distribution losses came to 0.37MtCO2e, reducing 14% from last year and 53% from the baseline, predominantly due to the decarbonisation of the electricity system. SF6 leakages came to 244kg, reflecting a 13% reduction from last year and 69% of the car fleet is fully electric, holding steady from last year. Meanwhile, location-based emissions associated with electricity and gas use across the property estate decreased to 5,570tCO2e (from 6,310tCO2e last year). However, due to transmission line upgrade works, output from SSEN's Scottish Island Diesels back-up sites was up 37% from last year.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

sse-net-zero-transition-plan-2025.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

☒ Biodiversity

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

SSE understands that the climate and nature crises facing the world are interlinked. Nature and ecosystems are impacted by a climate changed world, but improving their health supports resilience to those worst effects of climate change. SSE has a long history of working in remote, precious landscapes and is committed to minimising its footprint and looking for ways to restore the natural habitats around its operations. As well as addressing carbon emissions, this means limiting the use of important resources, such as water, minimising other air emissions, and reducing waste through responsible consumption and production. But it's also about going further and making a positive impact: SSE has therefore set specific nature-related targets as well. SSE aims to leave habitats in a better state than they were found. In practical terms, that means SSE has established two nature related targets for onshore large capital projects in the UK and Ireland. Given the pace and scale of transformation in the energy system, the size and value of these projects mean that setting these targets is the best way for SSE to make a practical difference to nature. SSE's two nature-related targets focus on protecting biodiversity and native woodland when working on onshore large capital projects. SSE is committed to transparency and accountability and will report annually on its nature related targets through its Sustainability Report, ensuring that stakeholders can engage with and understand its approach. These targets are: 1. 'Net gain' in biodiversity on projects consented from April 2025 onwards. 2. 'No net loss' of native woodland on projects consented from April 2024 onwards.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

The latest climate and weather science demonstrates clearly that climate change is accelerating. The physical impacts of climate change have the potential to adversely impact SSE's operations and interrupt the supply of energy to its customers. Changes in rainfall and wind patterns can determine the output levels of SSE Renewables' generation assets. Extreme weather events, such as storms, floods, and heat waves, can impact the resilience of SSE's electricity networks and wider SSE assets. SSE's strategy is aimed at enabling the energy transition, at the same time as increasing its focus on preparing for a climate changed world. SSE is taking action to manage climate risk and strengthen resilience to prepare for extreme weather events. This includes short- and long-term weather monitoring, the use of climate projections, crisis management and business continuity plans, and targeted infrastructure investment. SSE's network businesses have set out their resilience strategies with climate adaptation actions in their respective price control frameworks. The physical impacts of climate change are also included in SSE's annual climate-related financial disclosures. SSE's goal is to ensure its infrastructure remains resilient in a climate changed world. This means reviewing the resilience of its existing assets to extreme weather events, designing new assets to enhanced engineering standards, contributing to national resilience planning, and sharing learnings in order to build climate resilience locally, nationally, and internationally. To deliver this, SSE is developing a Group-level framework to oversee adaptation plans across the business and plans to:

- Continue conducting climate risk assessments to understand the material physical impacts of climate change;*
- Collaborate with other sectors and stakeholders to understand the interdependencies of climate risks; and*
- Develop adaptation action plans to mitigate and manage future climate risks.*

To evaluate SSE's resilience to climate change, SSE will publish progress reports on climate adaptation through national adaptation planning rounds and its Sustainability Report.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
☒ Upstream/downstream value chain
☒ Investment in R&D
☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
☒ Transition risks
☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have shaped SSE's short, medium, and long-term strategy, which is focused on its economically regulated electricity networks, deployment of renewables and backed up by flexible generation. These businesses have a crucial role in the transition to clean power. SSE's product-related strategy is influenced by climate change legislation and policy such as the UK Government's Clean Power 2030 Plan and the Irish Government's Climate Action and Low Carbon Development Act. These developments signal a more supporting policy environment which provides the opportunity for SSE to deliver its strategy and realise the growth opportunities from an accelerated transition to net zero, but they also expose SSE to risks associated with these emerging technologies and markets. Climate Change is considered as one of SSE Group's principal risks. Specifically, the risk considers that SSE's strategy is misaligned to national and international decarbonisation pathways and is insufficiently resilient to a climate-changed world. Examples of how environmental risks and/or opportunities have affected SSE's strategy relating to its products and services in 2025/26 include: Accelerated transmission growth - The accelerated transmission growth opportunity, arising from electrification of the UK economy and the need to connect renewable generation, has shaped SSEN Transmission's strategy around its RIIO-T3 plan (2026-2031), with approximately £22bn investment planned - representing 67% of SSE's total £33bn capital plan. This investment is expected to increase gross RAV to around £30bn by 2029/30, representing approximately 30% CAGR. Accelerated wind investment - The accelerated wind investment opportunity, driven by the transition to clean power, has fundamentally shaped SSE Renewables' strategy. SSE's Transformation for Growth capital investment plan targets approximately 9GW of installed renewable capacity by 2029/30, with approximately £4bn (12% of total capital plan) allocated to delivering its existing construction programme together with highly disciplined investment into exciting growth options. Valuable flexible thermal - The valuable flexible thermal opportunity, arising from the need for system balancing in a renewables-dominated system, has shaped SSE Thermal's strategy around developing a pipeline of low-carbon thermal assets. SSE is progressing CCS projects through the cluster sequencing programme at Keadby in the Humber, linked to Viking, and Peterhead in north-east Scotland, linked to Acorn, alongside hydrogen projects at Keadby. Further, construction is under way at the 300MW Tarbert Next Generation power station. The HVO-fuelled peaker plant will support Ireland's security of supply and a renewables-led electricity system, with potential for future hydrogen conversion

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Physical risks

☒ Transition risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have shaped SSE's short, medium, and long-term strategy, which is focused on its economically regulated electricity networks, deployment of renewables and backed up by flexible generation. These businesses have a crucial role in the transition to clean power. SSE's product-related strategy is influenced by climate change legislation and policy such as the UK Government's Clean Power 2030 Plan and the Irish Government's Climate Action and Low Carbon Development Act. These developments signal a more supporting policy environment which provides the opportunity for SSE to deliver its strategy and realise the growth opportunities from an accelerated transition to net zero, but they also expose SSE to risks associated with these emerging technologies and markets. This in turn has influenced elements of SSE's value chain strategy. As the clean energy transition accelerates globally, SSE faces increasing competition for critical supply chain materials and the skilled workforce required to deliver major infrastructure projects. SSE's approach to managing its supply chain investment focuses on building long-term, responsible and collaborative relationships with suppliers that support the delivery of its strategy. For example, in 2025/26, SSEN Transmission worked with its principal contractor, Balfour Beatty, to secure a dedicated freight vessel to handle construction materials for the Lewis Hub and Western Isles High Voltage Direct Current (HVDC) Link, meaning logistics can be managed without relying on public ferry operations.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Physical risks

☒ Transition risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have shaped SSE's short, medium, and long-term strategy, which is focused on its economically regulated electricity networks, deployment of renewables and backed up by flexible generation. These businesses have a crucial role in the transition to clean power. SSE's product-related strategy is influenced by climate change legislation and policy such as the UK Government's Clean Power 2030 Plan and the Irish Government's Climate Action and Low Carbon Development Act. These developments signal a more supporting policy environment which provides the opportunity for SSE to deliver its strategy and realise the growth opportunities from an accelerated transition to net zero, but they also expose SSE to risks associated with these emerging technologies and markets. This in turn has influenced elements of SSE's strategic approach to innovation and R&D, which is required to deliver clean power. Embedding innovation across SSE's activities is key to accelerating the delivery of a cleaner, more secure and affordable energy system. Innovation enables SSE to demonstrate emerging technologies in practice, accelerate learning and reduce delivery risk. This approach also supports cost efficiency and the long-term competitiveness of projects across an increasingly complex and constrained energy system. To drive innovation, SSE works with peers, suppliers, local authorities and academia, recognising that more can be achieved through shared learning and knowledge. SSE has several strategic relationships with key academic institutions across the UK and Ireland, including the University of Strathclyde, Imperial College London, the University of the Highlands and Islands, and the University of Oxford Smith School. SSE is also a founding member of two National Demonstration Research Centres. In February 2026, SSEN Transmission secured almost £7m of innovation funding for four projects through Ofgem's Strategic Innovation Fund (SIF). SIF funding plays an important role in enabling the delivery of projects that will enable clean power, providing new industry insight and developing new technologies to support the energy transition. The four successful projects are: • REVISE: will deliver more accurate overhead line ratings using advanced weather data and modelling to increase network capacity, lower operating costs and support smarter investment. • ODIN: explores the use of autonomous HVDC inspection robots and AI analytics to optimise asset management, minimise outages, extend asset life and strengthen network resilience. • HVDC Wind Connect: demonstrates new HVDC system approaches to integrate offshore wind, simplifying connections and reducing costs through innovative design and control. • SPRINT: explores integration of Superconducting Fault Current Limiters (SFCLs) into HVDC networks, protecting assets from damage.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition risks
- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks and opportunities have shaped SSE's short, medium, and long-term strategy, which is focused on its economically regulated electricity networks, deployment of renewables and backed up by flexible generation. These businesses have a crucial role in the transition to clean power. SSE's product-related strategy is influenced by climate change legislation and policy such as the UK Government's Clean Power 2030 Plan and the Irish Government's Climate Action and Low Carbon Development Act. These developments signal a more supporting policy environment which provides the opportunity for SSE to deliver its strategy and realise the growth opportunities from an accelerated transition to net zero, but they also expose SSE to risks associated with these emerging technologies and markets. To deliver its strategy, SSE has implemented initiatives into its operations in response to climate-related policy as well as the physical impacts of climate change. One of SSE's main climate risks is the impact from extreme weather events, such as high winds or intense storms. To manage this risk, SSE has made significant investment to help teams respond as quickly as possible when problems occur. For example, SSE monitors short- and long-term weather patterns using climate-based computer models and has robust crisis management and business continuity plans in place. The company also invests in programmes to improve the resilience of its infrastructure. During 2025/26, SEN Distribution responded to four named storms that had an impact on customers and network, restoring power to approximately 221,000 customers, handling nearly 100,000 queries from customers and providing 37,500 free meals in the most affected communities. Another risk is where climate change models predict sustained higher temperatures that cause greater extremes in weather patterns, including variable wind and rainfall patterns. These scenarios could result in reduced renewable electricity generation and a fall in earnings. SSE has adapted the technical and geographical nature of SSE's renewable capacity, alongside meteorological monitoring, crisis management and business continuity plans are some of the ways that SSE manages and mitigates this risk. Geographical and technological diversity amongst SSE's renewable portfolio also provides a natural hedge to changing weather patterns within and between years. For example, 3,648MW of on-and off-shore wind capacity across UK, Ireland France and Spain, and 1,464MW of hydro generation capacity (inc. pumped storage) in Scotland. This diversity enabled SSE to generate a renewable output of 11,467GWh in 2025/26.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- | | |
|--|--|
| ☒ Assets | ☒ Access to capital |
| ☒ Revenues | ☒ Capital allocation |
| ☒ Liabilities | ☒ Capital expenditures |
| ☒ Direct costs | ☒ Acquisitions and divestments |
| ☒ Indirect costs | |

(5.3.2.2) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Access to capital: The company has issued nine green bonds totalling £5.1bn outstanding at 31 March 2026. This includes SSEN Transmission's €750mn eight-year green bond issued in August 2025 to finance electricity transmission projects. SSE's Sustainability Financing Framework also includes £2 billion of export credit agency-backed facilities treated as "Green Loans" when drawn. Assets: SSE had previously identified the risk of earlier closure of unabated gas generation due to stricter climate policies. However, this risk has become less significant following the release of the UK Government's 'Clean Power 2030 Action Plan' and the UK Climate Change Committee's Seventh Carbon Budget. These findings reaffirm the strategic need for unabated gas-fired generation as backup during the transition to clean power. In 2025, SSE extended the useful life of three CCGT assets from 2030 to 2035. Capital allocation and expenditures: Climate-related transition opportunities are central to SSE's £33 billion Transformation for Growth investment plan to 2030, with 80% allocated to regulated electricity networks and 20% to renewables and flexible generation. This capital allocation directly responds to opportunities arising from the transition to a low-carbon energy system. Environmental considerations are embedded in capital investment planning through scenario analysis that considers carbon price assumptions ranging from £75 to £140 per tonne of CO₂ in GB and €94 to €184 per tonne in Ireland across low, central, and high pathways. Liabilities: Environmental risks and opportunities affect the carrying values of SSE's assets and liabilities. Climate change impacts are considered in accounting judgements including valuation of property, plant and equipment; impairment assessment of goodwill; valuation of decommissioning provisions; and defined benefit scheme assets. Revenues: The extreme weather network damage risk has potential to increase repair and maintenance costs and disrupt supply to customers, with potential EBIT impacts up to £0.3 bn by 2080 under a 1.5oC climate scenario. In 2025/26, SSE experienced four UK Met Office-named storms impacting customers and network assets. In response, SSE has mitigation methods in place, such as monitoring short- and long-term weather patterns, crisis management and business continuity plans and investment programmes to improve infrastructure resilience.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ A sustainable finance taxonomy	<i>Select from:</i> ☒ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

(5.4.1.5) Financial metric

Select from:

☒ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

3718100000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

36.5

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

52.5

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

47.5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. SSE's taxonomy-aligned activities in 2025/26 include SSE's transmission and distribution networks, as well as onshore and offshore wind generation, solar PV, battery storage, and hydro generation (run-of-river and pumped storage) activities. These are economic activities covered by the EU Taxonomy that meet the EU Taxonomy's technical

screening criteria, do no significant harm to other environmental objectives, and meet minimum social safeguards. Taxonomy-eligible, non-aligned, activities are economic activities that are covered by the EU Taxonomy, but do not meet one or more of the EU Taxonomy's technical screening criteria, do no significant harm requirements, or minimum social safeguards requirements. For SSE, these activities are associated with SSE Thermal's generation business. As these activities continue along their decarbonisation pathways, it is expected that emerging activities, such as low-carbon flexible generation, may qualify as taxonomy-aligned in future reporting periods. The remainder of SSE's economic activities are considered taxonomy non-eligible, as they are not identified in the EU Taxonomy Regulation as contributing to climate change mitigation. These activities comprise of SSE's Energy Customer Solutions, Energy Markets and Corporate businesses. Through SSE's Transformation for Growth investment programme, SSE has reshaped its capital allocation to 80% networks and 20% renewables and flexibility. SSE expects that around 95% of this £33bn investment plan will be taxonomy-aligned meaning it is invested in infrastructure that supports the transition to clean energy.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

- ☒ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

- ☒ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

- ☒ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

- ☒ Yes

(5.4.1.5) Financial metric

Select from:

- ☒ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

92.3

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

95

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

97.9

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

2.1

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. SSE's taxonomy-aligned activities in 2025/26 include SSE's transmission and distribution networks, as well as onshore and offshore wind generation, solar PV, battery storage, and hydro generation (run-of-river and pumped storage) activities. These are economic activities covered by the EU Taxonomy that meet the EU Taxonomy's technical screening criteria, do no significant harm to other environmental objectives, and meet minimum social safeguards. Taxonomy-eligible, non-aligned, activities are economic activities that are covered by the EU Taxonomy, but do not meet one or more of the EU Taxonomy's technical screening criteria, do no significant harm requirements, or minimum social safeguards requirements. For SSE, these activities are associated with SSE Thermal's generation business. As these activities continue along their decarbonisation pathways, it is expected that emerging activities, such as low-carbon flexible generation, may qualify as taxonomy-aligned in future reporting periods. The remainder of SSE's economic activities are considered taxonomy non-eligible, as they are not identified in the EU Taxonomy Regulation as contributing to climate change mitigation. These activities comprise of SSE's Energy Customer Solutions, Energy Markets and Corporate businesses. Through SSE's Transformation for Growth investment programme, SSE has reshaped its capital allocation to 80% networks and 20% renewables and flexibility. SSE expects that around 95% of this £33bn investment plan will be taxonomy-aligned meaning it is invested in infrastructure that supports the transition to clean energy.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☒ Yes

(5.4.1.5) Financial metric

Select from:

☒ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1682200000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

21.2

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

39.3

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

60.7

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. SSE's taxonomy-aligned activities in 2025/26 include SSE's transmission and distribution networks, as well as onshore and offshore wind generation, solar PV, battery storage, and hydro generation (run-of-river and pumped storage) activities. These are economic activities covered by the EU Taxonomy that meet the EU Taxonomy's technical screening criteria, do no significant harm to other environmental objectives, and meet minimum social safeguards. Taxonomy-eligible, non-aligned, activities are economic activities that are covered by the EU Taxonomy, but do not meet one or more of the EU Taxonomy's technical screening criteria, do no significant harm requirements, or minimum social safeguards requirements. For SSE, these activities are associated with SSE Thermal's generation business. As these activities continue along their decarbonisation pathways, it is expected that emerging activities, such as low-carbon flexible generation, may qualify as taxonomy-aligned in future reporting periods. The remainder of SSE's economic activities are considered taxonomy non-eligible, as they are not identified in the EU Taxonomy Regulation as contributing to climate change mitigation. These activities comprise of SSE's Energy Customer Solutions, Energy Markets and Corporate businesses. To calculate OPEX for the purposes of CDP Disclosures, the relevant financial metrics (Revenue and Adjusted operating profit per SSE's ARA 2025/26 Table 4 (p74): Assessment of SSE'S economic activities against the EU Taxonomy) for taxonomy-eligible aligned, taxonomy non-eligible not aligned and taxonomy-non-eligible activities have been netted. Through SSE's Transformation for Growth investment programme, SSE has reshaped its capital allocation to 80% networks and 20% renewables and flexibility. SSE expects that around 95% of this £33bn investment plan will be taxonomy-aligned meaning it is invested in infrastructure that supports the transition to clean energy.

[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

- ☒ Electricity generation from wind power

(5.4.2.2) Taxonomy under which information is being reported

Select from:

- ☒ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

- ☒ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- ☒ Turnover
☒ CAPEX
☒ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- ☒ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

391300000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

13.7

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

13.7

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

741600000

(5.4.2.13) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

20.7

(5.4.2.14) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

20.7

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.18) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

253300000

(5.4.2.19) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

3.2

(5.4.2.20) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

3.2

(5.4.2.21) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.24) Calculation methodology and supporting information

SSE's calculation methodology for assessing the alignment of financial metrics with the EU Taxonomy is based on a combination of internal assessments and principles. The key steps involved in the calculation are as follows:

- **Linkage principle:** SSE has applied a 'linkage principle' while calculating taxonomy metrics. This stipulates that any capital expenditure, revenue, or operating profit/loss that can be justifiably linked to an identified taxonomy economic activity can be classified as taxonomy-eligible or taxonomy aligned. Applying this principle, revenue and operating profits from SSE's balancing activities, hedging and trading can be included in the calculation when they directly support taxonomy-eligible or taxonomy-aligned activities, reflecting the integrated nature of SSE's operating and commercial arrangements.
- **Proxies:** Where financial metrics are not disaggregated by taxonomy-eligible activity, proxies have been applied to allocate amounts on a reasonable and consistent basis. This primarily relates to Energy Markets trading and power sales activities. In these cases, revenue has been allocated based on the proportion of purchased power volumes sourced from renewable versus non-renewable assets. Operating profit or loss has been apportioned using internal contractual trading arrangements that reflect the underlying economic substance of the activities.
- **Materiality:** SSE has adopted a top-down approach to assess the alignment between its existing segmental reporting and the EU Taxonomy criteria. In line with the simplifications introduced by Delegated Regulation (EU) 2026/73, SSE has applied a materiality threshold when screening emerging activities. This approach enables SSE to focus its taxonomy assessment on activities that are strategically significant and material to the Group.

(5.4.2.25) Substantial contribution criteria met

Select from:

☒ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

Taxonomy eligible and aligned activities in 2025/26 are from SSE's onshore and offshore wind generation, solar PV, battery storage, and hydro generation (run-of-river and pumped storage) activities. These activities meet the following technical screening criteria for climate change mitigation. 4.1 Electricity generation using solar photovoltaic technology 4.3 Electricity generation from wind power 4.5 Electricity generation from hydropower 4.10 Storage of electricity This answer also includes financial metrics for SSE Energy Markets, which acts as route to market for SSE Renewables. See page 74 of SSE's Annual Report 2026.

(5.4.2.27) Do no significant harm requirements met

Select from:

☒ Yes

(5.4.2.28) Details of do no significant harm analysis

SSE has undertaken internal do no significant harm self-assessments for each eligible economic activity aligned to the technical screening criteria for climate change mitigation. This involved assessing each aligned economic activity against the remaining relevant environmental DNSH criteria as laid out in the EU Taxonomy Delegated Acts. The process included gathering and assessing evidence of policies, regulations, and practices that ensure alignment with DNSH criteria related to each aligned eligible activity. Group sustainability collaborated with environmental experts within each business unit, and an internal review was conducted, with findings reported to relevant ESG committees for approval. The self-assessments confirmed that all of SSE's aligned economic activities meet the DNSH criteria.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

(5.4.2.30) Attach any supporting evidence

[sse_ar26_interactive-report.pdf](#)

Row 2

(5.4.2.1) Economic activity

Select from:

☒ Transmission and distribution of electricity

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☒ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☒ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☒ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

2326800000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

22.8

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

22.8

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

2569400000

(5.4.2.13) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

71.6

(5.4.2.14) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

71.6

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.18) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

1428900000

(5.4.2.19) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

18

(5.4.2.20) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

18

(5.4.2.21) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.24) Calculation methodology and supporting information

SSE's calculation methodology for assessing the alignment of financial metrics with the EU Taxonomy is based on a combination of internal assessments and principles. The key steps involved in the calculation are as follows: • **Linkage principle:** SSE has applied a 'linkage principle' while calculating taxonomy metrics. This stipulates that any capital expenditure, revenue, or operating profit/loss that can be justifiably linked to an identified taxonomy economic activity can be classified as taxonomy-eligible or taxonomy aligned. Applying this principle, revenue and operating profits from SSE's balancing activities, hedging and trading can be included in the calculation when they directly support taxonomy-eligible or taxonomy-aligned activities, reflecting the integrated nature of SSE's operating and commercial arrangements. • **Proxies:** Where financial metrics are not disaggregated by taxonomy-eligible activity, proxies have been applied to allocate amounts on a reasonable and consistent basis. This primarily relates to Energy Markets trading and power sales activities. In these cases, revenue has been allocated based on the proportion of purchased power volumes sourced from renewable versus non-renewable assets. Operating profit or loss has been apportioned using internal contractual trading arrangements that reflect the underlying economic substance of the activities. • **Materiality:** SSE has adopted a top-down approach to assess the alignment between its existing segmental reporting and the EU Taxonomy criteria. In line with the simplifications introduced by Delegated Regulation (EU) 2026/73, SSE has applied a materiality threshold when screening emerging activities. This approach enables SSE to focus its taxonomy assessment on activities that are strategically significant and material to the Group.

(5.4.2.25) Substantial contribution criteria met

Select from:

☒ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

Taxonomy eligible and aligned activities in 2025/26 are from SSE's networks transmission and distribution activities. These activities meet the following technical screening criteria for climate change mitigation: 4.9 transmission and distribution of electricity, which refers to SSE's networks activities.

(5.4.2.27) Do no significant harm requirements met

Select from:

☒ Yes

(5.4.2.28) Details of do no significant harm analysis

SSE has undertaken internal do no significant harm self-assessments for each eligible economic activity aligned to the technical screening criteria for climate change mitigation. This involved assessing each aligned economic activity against the remaining relevant environmental DNSH criteria as laid out in the EU Taxonomy Delegated Acts. The process included gathering and assessing evidence of policies, regulations, and practices that ensure alignment with DNSH criteria related to each aligned eligible activity. Group sustainability collaborated with environmental experts within each business unit, and an internal review was conducted, with findings reported to relevant ESG committees for approval. The self-assessments confirmed that all of SSE's aligned economic activities meet the DNSH criteria.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

(5.4.2.30) Attach any supporting evidence

sse_ar26_interactive-report.pdf

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

The minimum safeguards criteria laid out in the EU Taxonomy requires alignment with international standards including the UN Guiding Principles on Business and Human Rights, OECD guidelines for multinational enterprises, the Declaration of the International Labour Organisation on fundamental Principles and rights at Work, and the International Bill of Human Rights. SSE supports and is fully committed to upholding these international standards as outlined in SSE's Group Human Rights Policy, and its actions to implement the requirements of these standards and its compliance with the UK Modern Slavery Act 2015 are outlined each year in SSE's Human Rights Report and Modern Slavery Statement. Our statement outlines SSE's human rights strategy, which is aligned with the UNGPs and the OECD Due Diligence process, and includes information about steps taken to identify, prevent, mitigate, and remediate human rights abuses and modern slavery within its business and supply chains. SSE is fully committed to upholding all relevant business and human rights, human trafficking, and modern slavery legislation within every jurisdiction it operates. Our 2026 Human Rights Report and Modern Slavery Statement will be published soon after the CDP submission date. Within this we highlight progress made in the last financial year. This includes, but is not limited to, conducting human rights risk assessments and site visits across key parts of the business and supply chain, strengthening supplier contract requirements and due diligence processes and delivering bespoke training to employees and contractors working in higher-risk areas. For more details find our latest Human Rights Report and Modern Slavery Statement at sse.com.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

SSE Energy Markets is used as a route to market for SSE Renewables' electricity generation from onshore and offshore wind, solar PV, battery storage, and hydro assets and has been included within the taxonomy eligible activities as the counterparty to external electricity sales.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☒ No

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

SSE discloses against the EU Taxonomy on a voluntary basis as it believes this to be best practice. SSE has undertaken internal review processes but has not sought a second party opinion at this stage. This is something SSE expects to become compliant under future reporting requirements.
[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: ☒ Yes	Research costs in 2025/26 were £17.7m as shown in SSE's Sustainability Report 2026 on page 30.

[Fixed row]

(5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

Row 1

(5.5.7.1) Technology area

Select from:
☒ Battery storage

(5.5.7.2) Stage of development in the reporting year

Select from:

(5.5.7.3) Average % of total R&D investment over the last 3 years

16

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

100

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

SSE is focused on enabling, harnessing and deploying new technologies and innovations which can accelerate the journey to net zero. A culture of innovation is promoted through a dedicated innovation team within SSEN which focuses on accelerating a low-carbon transition and co-creation with partners to develop whole-system solutions. Examples of innovation projects: Project Raas The RaaS - Resilience as a Service – project is investigating an innovative solution to improve the operational resilience of electricity distribution networks in remote locations. The proposed scheme would use services provided by a third party owned Battery Energy Storage System together with local Distributed Energy Resources to swiftly, automatically, restore power to customers in the event of a fault. Through temporary operation of the local network in islanded mode, RaaS will maintain supply to customers allowing time for the DNO to respond to the issue. RaaS would also allow local renewables to continue generating and exporting energy at times when that zero carbon electricity, and any associated income, would otherwise have been lost. The RaaS concept represents a flexible, low carbon solution to increase security of supply in areas where traditional reinforcement or use of Distribution Network Operator owned standby generation to provide network resilience would be prohibitively costly, supporting the UK's transition to Net Zero. SSE cannot forecast the average percentage of total research investment that Project RaaS will represent over the next five years; however, all of its research investment over this period will be allocated to low-carbon R&D.

[Add row]

(5.7) Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

Coal - Hard

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Coal - Brown

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Oil

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

SSE has some small oil-fired generation assets, but they are very small in the context of the Group, contributing less than 1% to non-renewable output in 2025/26.

Gas

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

200100000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

21

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

20

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2024

(5.7.5) Explain your CAPEX calculations, including any assumptions

Reporting year capex for power generation: 79% is the share of power generation-related adjusted CAPEX numbers before acquisitions for SSE Renewables and its route to market (SSE Energy Markets) ONLY i.e. $[SSE\ Renewables] / [(SSE\ Thermal + SSE\ Renewables)]$. However, overall, SSE Renewables and related activities in SSE Energy Markets represented only 20.7% of total capex in the reporting period. In 2025/26, 92% of SSE's adjusted investment and capital expenditure was EU Taxonomy aligned. Planned capex over the next 5 years for power generation: 80% is SSE Renewables' share of planned power generation-related CAPEX over the next 5 years for power generation ONLY i.e. $[SSE\ Renewables] / [(SSE\ Thermal + SSE\ Renewables)]$. In November 2025, SSE announced a transformational £33bn five-year investment plan to 2029/30. SSE Renewables will be allocated ~12% (or ~£4bn) of the total capital investment plan and will deliver its existing construction programme together with highly disciplined investment into exciting growth options. Overall, around 95% of SSE's five-year, £33bn investment plan is expected to be taxonomy-aligned. NOTE: The figures presented here are for SSE's power generation businesses ONLY. CAPEX for SSE's networks businesses is EXCLUDED here. Details of the CAPEX planned in SSEN Transmission and SSEN Distribution are presented in question 5.7.1 For a holistic view of SSE's CAPEX spend in the reporting year, please see the EU Taxonomy table in SSE's Annual Report 2026, page 74 and for full details of SSE's CAPEX planned over the next 5 years, please see the Transformation for Growth plan (to 2029/30) in SSE's Annual Report 2026, page 21.

Sustainable biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

In Ireland, SSE Thermal is advancing new power stations which can utilise sustainable biofuels (in accordance with EU sustainability standards) and would be capable of converting to hydrogen in the future. Construction is underway at 300MW Tarbert Next Generation power station and Final Investment Decision was taken on the 170MW Platin power station, with preparatory works underway.

Other biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable. SSE has a small biomass generation asset, but this is immaterial in the context of the Group, contributing less than 1% to output in 2025/26.

Waste (non-biomass)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

SSE Thermal has a 50% stake in the 55MW Slough Multifuel which started commercial operations in August 2024, but at 28MW net share this is relatively small within the context of the Group.

Nuclear

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Geothermal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Ocean thermal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Hydropower

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

SSE does not disclose breakdown of capex within renewables

Onshore wind

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

SSE does not disclose breakdown of capex within renewables

Offshore wind

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

741600000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

79

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

80

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2025

(5.7.5) Explain your CAPEX calculations, including any assumptions

Wind CAPEX in reporting year is calculated as SSE Renewables CAPEX in reporting year as a percentage of SSE Thermal + SSE Renewables Capex i.e. $\frac{[SSE\ Renewables]}{[(SSE\ Thermal + SSE\ Renewables)]}$. Planned wind capex is calculated as planned SSE Renewables capex over 5 years to 2030 as a percentage of SSE Thermal + SSE Renewables Capex. 67% is Renewables' share of planned CAPEX over the next 5 years for power generation i.e. $\frac{[SSE\ Renewables]}{[(SSE\ Thermal + SSE\ Renewables)]}$. In November 2025, SSE announced a transformational £33bn five-year investment plan to 2029/30. SSE Renewables will be allocated at least ~12% (or ~£4bn) of the total capital investment plan and will deliver its existing construction programme together with highly disciplined investment into exciting growth options. NOTE: The figures presented here are for SSE's power generation businesses ONLY. CAPEX for SSE's networks businesses are EXCLUDED here. Details of the CAPEX planned in SSEN Transmission and SSEN Distribution are presented in question 5.7.1 For a holistic view of SSE's CAPEX spend in the reporting year, please see the EU Taxonomy table in SSE's Annual Report 2026, page 74 and for full details of SSE's CAPEX planned over the next 5 years, please see the Transformation for Growth plan (to 2029/30) in SSE's Annual Report 2026, page 21.

Solar

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

SSE does not disclose breakdown of capex within renewables

Wave

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Tidal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Fossil-fuel plants fitted with CCS

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

CCS development expenditure over the 5 years to 2030 is included in SSE's plans but the quantum is not disclosed.

Other renewable (e.g. renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

Other non-renewable (e.g. non-renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Not applicable.

[Fixed row]

(5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

Row 1

(5.7.1.1) Products and services

Select from:

☒ Other, please specify :Electricity Distribution

(5.7.1.2) Description of product/service

All numbers are approximate. SSEN Distribution, operating under licence as Scottish Hydro Electric Power Distribution plc (SHEPD) and Southern Electric Power Distribution plc (SEPD), is responsible for safely and reliably maintaining the electricity distribution networks supplying over 3.9m homes and businesses across central southern England and the North of Scotland.

(5.7.1.3) CAPEX planned for product/service

5000000000

(5.7.1.4) Percentage of total CAPEX planned for products and services

15

(5.7.1.5) End year of CAPEX plan

2030

Row 2

(5.7.1.1) Products and services

Select from:

☒ Other, please specify :Electricity Transmission

(5.7.1.2) Description of product/service

All numbers are approximate. SSEN Transmission owns, operates and develops the high voltage electricity transmission system in the North of Scotland and its islands.

(5.7.1.3) CAPEX planned for product/service

22000000000

(5.7.1.4) Percentage of total CAPEX planned for products and services

67

(5.7.1.5) End year of CAPEX plan

2030

[Add row]

(5.10) Does your organization use an internal price on environmental externalities?

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

SSE actively manages its environmental footprint and takes careful consideration of water related issues in its activities. However, SSE has undertaken a double materiality assessment, with the objective to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues and highlighted five highly material issues for SSE. These issues were: Carbon emissions Sustainable energy generation Affordable and reliable energy Supply chain management Skilled workforce Whilst water management was amongst the material ESG issues, the five highly material issues were identified as having a higher likelihood of, and magnitude of, potential financial/reputational impacts than those posed by water management issues. As such, establishing an internal price of water is not an immediate strategic priority for SSE.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- ☒ Other, please specify :Forecast of explicit price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- ☒ Drive low-carbon investment
- ☒ Identify and seize low-carbon opportunities
- ☒ Stress test investments

(5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Alignment with the price of allowances under an Emissions Trading Scheme
- ☒ Benchmarking against peers
- ☒ Cost of required measures to achieve climate-related targets
- ☒ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

SSE's generation activities in Great Britain are subject to the UK Emissions Trading Scheme (UK ETS), which is a cap-and-trade emissions scheme. In addition, SSE's generation assets in Great Britain are subject to the Carbon Price Support mechanism which sets a price per tonne of carbon emitted and combined with the UK ETS allowance price, makes up the Total Carbon Price paid by electricity generators. In Ireland SSE's generation assets are subject to the EU Emissions Trading Scheme (EU ETS). At the time of reporting, SSE trades the market price for dispatch decisions and its own forecast for investment decisions.

(5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1

(5.10.1.6) Pricing approach used - spatial variance

Select from:

- ☒ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

SSE's internal carbon price is differentiated as the company is captured by multiple carbon pricing mechanisms in the jurisdiction in which it operates. SSE's generation activities in Great Britain are subject to the UK Emissions Trading Scheme (UK ETS), which is a cap-and-trade emissions scheme. In addition, SSE's generation assets in Great Britain are subject to the Carbon Price Support mechanism which sets a price per tonne of carbon emitted and combined with the UK ETS allowance price, makes up the Total Carbon Price paid by electricity generators. In Ireland SSE's generation assets are subject to the EU Emissions Trading Scheme (EU ETS). Applying differentiated carbon prices in the UK and EU informs SSE's strategy when deciding to invest in and operate thermal generation plant.

(5.10.1.8) Pricing approach used - temporal variance

Select from:

☒ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

(1) Expect UK ETS and EU ETS to converge by late-2020s. (2) Prices of both are expected to increase after 2030; as allowances are withdrawn and non-power sectors start to set the marginal cost of abatement, price will increase between 2030 and 2050 (the end of our outlook period).

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

75

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

140

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- ☒ Capital expenditure
- ☒ Operations
- ☒ Risk management
- ☒ Opportunity management
- ☒ Public policy engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☒ Yes, for all decision-making processes

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

99

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☒ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

As a generator of electricity, we are exposed to policies that influence the price of carbon and take carbon pricing into consideration in its investment and operational decision-making. In Great Britain two carbon pricing schemes apply: the UK Emissions Trading Scheme (UK ETS), a cap-and-trade mechanism for emissions permits, and (until April 2028) the GB Carbon Price Support (CPS) mechanism, an additional administratively set carbon price top-up. In Ireland, the EU Emissions Trading Scheme (EU ETS) applies. Thermal generators over a threshold size are exposed to carbon costs under all of these schemes. As part of our capital investment planning and scenario analysis, we consider a range of carbon price assumptions to assess the potential financial impacts of climate-related transition risks. In Great Britain, carbon prices in the range of £75 to £140 per tonne of CO₂ are considered, while in Ireland a range of €94 to €184 per tonne of CO₂ is considered. These assumptions include a central scenario and sensitivities and are used to inform the assessment of investment resilience and the potential impact of climate-related policies on our generation portfolio. The price of carbon is reflected in decisions to invest in and operate thermal generation plant and renewable generation technologies, the investments made in capital projects and how SSE performs in the energy markets. Robust carbon pricing will be particularly important to support SSE's activities in CCS and hydrogen, which ties back to two of SSE's key actions within its net zero transition plan: 1. Reduce emissions from unabated gas generation; and 2. Develop new low-carbon flexible generation.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Forests
- ☒ Water

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- ☒ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

- ☒ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

SSE does not source small-scale agricultural or forest products. Any agricultural or forest products procured by SSE will be sourced from larger-scale producers.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- ☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

- ☒ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ Yes

(5.11.2) Environmental issues covered

Select all that apply

☒ Climate change

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☒ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☒ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

SSE considers its customers, suppliers and investors as its most important stakeholders.

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Using EcoVadis, SSE identifies high risk carbon suppliers. This is based on a 70% GHG risk weighting (emissions linked to the supplier's activities) and the supplier's capacity to transition to a low-carbon model (transition risk). 30% of the weighting is based on spend data. Using this SSE has identified 24 high risk tier 1 suppliers. This number excludes internal spend, spend with SSE's Joint Ventures and non-applicable vendors (eg. charities, public & regulatory bodies, professional bodies).

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

24

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Impact on deforestation or conversion of other natural ecosystems

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Through the EcoVadis IQ system, SSE can identify which suppliers are of high importance for biodiversity based upon the industry in which they operate and the country the supplier is located. Those suppliers for which biodiversity is of high importance and above an SSE spend threshold are defined as substantive.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

22

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- ☒ Basin/landscape/marine ecosystem condition
- ☒ Dependence on water
- ☒ Impact on water availability
- ☒ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- ☒ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Through the EcoVadis IQ system, SSE can identify which suppliers are of high importance for water related impacts based upon the industry in which they operate and the country the supplier is located. Those suppliers for which water is of high importance and above an SSE spend threshold are defined as substantive.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

- ☒ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

25

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- ☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- | | |
|---|--|
| ☒ Material sourcing | ☒ Supplier performance improvement |
| ☒ Procurement spend | ☒ Suppliers' exposure or vulnerability to physical risks |
| ☒ Product lifecycle | |
| ☒ Regulatory compliance | |
| ☒ Strategic status of suppliers | |

(5.11.2.4) Please explain

SSE uses the EcoVadis IQ Risk feature as the criteria to inform how suppliers are prioritised for engagement. EcoVadis IQ Risk creates risk profiles for SSE's suppliers based upon location, industry, external data and their EcoVadis scorecard. Through the EcoVadis IQ system, SSE can identify which suppliers are defined as high risk in relation to climate change, which highlights these suppliers as a priority for engagement activities. The risk profile is based on a 70% weighting on greenhouse gas risk (estimated GHG emissions linked to the supplier's activities) and the supplier's estimated capacity to transition to a low-carbon model (transition risk). 30% of the weighting is based on spend with the supplier. Using this approach, SSE has identified 24 high risk, 284 medium-high risk and 732 medium-low risk suppliers out of 4,000+ suppliers across its tier 1 supply chain.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- ☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Product lifecycle
- ☒ Regulatory compliance
- ☒ Strategic status of suppliers
- ☒ Supplier performance improvement
- ☒ Suppliers' exposure or vulnerability to physical risks

(5.11.2.4) Please explain

SSE uses the EcoVadis IQ Risk feature as the criteria to inform how suppliers are prioritised for engagement. EcoVadis IQ Risk creates risk profiles for SSE's suppliers based upon location, industry, external data and their EcoVadis scorecard. Through the EcoVadis IQ system, SSE can identify which suppliers are defined as high risk in relation to biodiversity, which highlights these suppliers as a priority for engagement. Using this approach, SSE has identified 22 suppliers of high importance and 60 suppliers of medium importance out of 4,000+ suppliers across its tier 1 supply chain.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- ☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Product lifecycle
- ☒ Regulatory compliance
- ☒ Strategic status of suppliers
- ☒ Supplier performance improvement
- ☒ Suppliers' exposure or vulnerability to physical risks

(5.11.2.4) Please explain

SSE uses the EcoVadis IQ Risk feature as the criteria to inform how suppliers are prioritised for engagement. EcoVadis IQ Risk creates risk profiles for SSE's suppliers based upon location, industry, external data and their EcoVadis scorecard. Through the EcoVadis IQ system, SSE can identify which suppliers are defined as high importance in relation to water, which highlights these suppliers as a priority for engagement. Using this approach, SSE has identified 25 suppliers of high importance and 127 suppliers of medium importance out of 4,000+ suppliers across its tier 1 supply chain.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SSE expects all suppliers and contractors to comply with local laws and regulations. Where relevant and appropriate, it also expects the values and standards outlined in its Sustainable Procurement Code to be shared by its supply chain. Suppliers and contractors are:

- Required to have and report progress against science-based carbon reduction targets, in line with a 1.5°C pathway with a net zero target no later than 2050, validated with an external body (such as Science Based Target initiative (SBTi)) or equivalent. Companies which are categorised as Small Medium Enterprises (SMEs) are encouraged to sign up to the SBTi's SME pathway.*
- Required to provide product carbon footprints for any manufactured assets procured by or behalf of SSE in alignment with a relevant standard (e.g. ISO 14067, ISO 14025) or utilising an agreed product carbon footprint tool*
- Required to provide carbon reporting for works carried out at SSE sites, if requested by SSE.*
- Required to provide carbon border adjustment mechanism (CBAM) / emissions trading scheme (ETS) costs in any cost estimates, where applicable. Whilst SSE does not have a set of determined climate-related requirements for all its suppliers, these will be determined by the contract size and nature and clearly outlined when tendering for work with SSE.*

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SSE expects all suppliers and contractors to comply with local laws and regulations. Where relevant and appropriate, it also expects the values and standards outlined in its Sustainable Procurement Code to be shared by its supply chain. Whilst SSE does not have a set of determined biodiversity-related requirements for all its suppliers, these will be determined by the contract size and nature and clearly outlined when tendering for work with SSE.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SSE expects all suppliers and contractors to comply with local laws and regulations. Where relevant and appropriate, it also expects the values and standards outlined in its Sustainable Procurement Code to be shared by its supply chain. Whilst SSE does not have a set of determined water-related requirements for all its suppliers, these will be determined by the contract size and nature and clearly outlined when tendering for work with SSE.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ Less than 1%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Other, please specify :Hosted webinars on SBTi to those who have not set targets

(5.11.6.12) Comment

SSE's Sustainable Procurement Code outlines the expectations and requirements on SSE's suppliers and contractors when undertaking work on SSE's behalf. Suppliers and contractors are:

- Required to have and report progress against science-based carbon reduction targets, in line with a 1.5°C pathway with a net zero target no later than 2050, validated with an external body (such as Science Based Target initiative (SBTi)) or equivalent. Companies which are categorised as Small Medium Enterprises (SMEs) are encouraged to sign up to the SBTi's SME pathway.
- Required to provide product carbon footprints for any manufactured assets procured by or behalf of SSE in alignment with a relevant standard (e.g. ISO 14067, ISO 14025) or utilising an agreed product carbon footprint tool
- Required to ensure that any Beyond Value Chain Mitigation actions undertaken through the provision of goods and/or services to SSE are in alignment with recognised science and independent frameworks. Any avoided or removed emissions are accounted for separately from any claimed emissions reductions for the goods and/or services

provided • Required to provide carbon reporting for works carried out at SSE sites, if requested by SSE. • Required to provide carbon border adjustment mechanism (CBAM) / emissions trading scheme (ETS) costs in any cost estimates, where applicable.

Forests

(5.11.6.1) Environmental requirement

Select from:

☒ Other, please specify :Comply with regulatory requirements, SSE's SHE Specification, and achieving no 'net loss' in biodiversity on UK/ROI onshore Large Capital Projects consented from April24 onwards, and 'net gain' in biodiversity on those consented from April25 onwards.

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SSE's Sustainable Procurement Code outlines the expectations and requirements on SSE's suppliers and contractors when undertaking work on SSE's behalf. Suppliers and contractors are:

- *Required to work to protect the species and habitats on SSE's sites, this includes complying with instructions, planning conditions, regulations and mitigation requirements*
- *Required to support delivery of no net loss and where required deliver biodiversity net- gain requirements and management plans in collaboration with SSE on qualifying projects*
- *Required to be proactive in recognizing, mitigating and reporting nature related risks*
- *Required to identify and minimise risks and have a robust strategy to minimise any impact on the environment, protected species or protected habitats when completing works*
- *Required to always comply with legislative and regulatory requirements*
- *Required to report all environmental incidents or permit breaches to SSE and where applicable to the relevant regulatory authority*
- *Required to comply with Construction Environmental Management Plans (CEMPs), SSE Environmental Specification and/or Works Information related to environment and sustainability*

Water

(5.11.6.1) Environmental requirement

Select from:

- ☒ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SSE's Sustainable Procurement Code outlines the expectations and requirements on SSE's suppliers and contractors when undertaking work on SSE's behalf. Suppliers and contractors are: • Required to actively reduce the volume of water used on development and operational sites and, if requested by SSE, measure the embodied water in the products bought. • Required to adhere to environmental permits relating to water discharge and must not discharge or abstract without the necessary permissions in place. • Required to provide reporting of water usage at a site level, if requested by SSE
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to set science-based targets

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- ☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SSE engages with its supply chain on sustainability on a project, business unit and company level. Project and business unit engagement varies from issue specific to supplier engagement days on sustainability. At a company level, SSE has been using the EcoVadis platform, a sustainability ratings agency, to engage its main suppliers, with 525 suppliers representing 74% of SSE's supply chain by spend having completed the EcoVadis assessment. Through the EcoVadis platform, SSE is promoting Sustainable Procurement practices such as through value chain transparency which gives details on whole life cycle assessments of products. Emission reduction engagement has been completed through a variety of ways including requesting that suppliers set science-based targets and validate these targets through the SBTi, by providing suppliers with training and direct engagement through the EcoVadis platform. Results from last year have shown that 61% of suppliers by spend have set SBTi targets up 51% from the previous year. SSE also hosted a webinar for suppliers on how to create a science-based targets to provide support on the topic and answer questions on expectations.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- ☒ Yes, please specify the environmental requirement :90% suppliers by spend have an SBTi by 2030

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- ☒ Unknown

Forests

(5.11.7.1) Commodity

Select from:

- ☒ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Natural ecosystem restoration and long-term protection

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to mitigate environmental impact
☒ Other capacity building activity, please specify :Provide training and support for adaptation activities

Innovation and collaboration

- ☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SSE engages with its supply chain on sustainability on a project, business unit and company level, with project and business unit engagement being issue specific or through supplier engagement days and webinars. At a company level, SSE has been using the EcoVadis platform, a sustainability ratings agency, to engage its main suppliers, with 525 suppliers representing 74% of SSE's supply chain by spend having completed the EcoVadis assessment. On EcoVadis, 24.9% of suppliers by spend have actions on biodiversity. Through the EcoVadis platform, SSE is promoting sustainable procurement practices by evaluating value chain transparency, which provides details on whole life cycle assessments of products and due diligence on value chain human rights. SSEN Distribution host sustainability supplier days annually and invite key suppliers to discuss a variety of key topics. In 2025, topics included climate adaption and nature-based solutions. SSEN Distribution have also been doing some innovative work with Nature4Networks. The work demonstrated the potential for Nature based Solutions to improve network resilience, reduce costs, capture carbon and enhance biodiversity, while also advancing the engineering standards and performance measures needed to support future deployment.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to mitigate environmental impact

Information collection

☒ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☒ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☒ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SSE engages with its supply chain on sustainability on a project, business unit and company level, with project and business unit engagement being issue specific or through supplier engagement days on sustainability. At a company level, SSE has been using the EcoVadis platform, a sustainability ratings agency, to engage its main suppliers, with 525 suppliers representing 74% of SSE's supply chain by spend having completed the EcoVadis assessment. On EcoVadis 48% of suppliers by spend have measures to reduce water consumption. SSE engages with relevant suppliers and contractors at project level to support compliance with water-related permits, Construction Environmental Management Plans (CEMPs) and site controls, including preventative measures to manage siltation risk and avoid water pollution.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :SSE engages with suppliers and contractors on their obligations to comply with water-related permits, Construction Environmental Management Plans and site controls, including requirements to manage siltation risk and prevent water pollution arising.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Audience: Domestic customers, homeowners, social housing residents and local authorities. Purpose: Ireland's Climate Action Plan includes an ambitious programme to improve the energy performance of homes and reduce emissions. SSE Airtricity Energy Services supports this transition by helping customers understand the environmental, practical and financial benefits of home energy upgrades. To support informed decision-making, SSE Airtricity provides a Home Retrofit Advice Centre containing educational resources, videos, funding information and customer case studies covering insulation, heat pumps, solar PV, EV charging and Building Energy Rating improvements. During the reporting period, SSE Airtricity published guidance on home energy upgrades and attic insulation, helping customers understand available grants, expected energy savings and the contribution of retrofit measures to reducing household emissions. SSE Airtricity also shares practical examples of retrofit delivery through customer and community projects. The Beaufort social housing retrofit project, delivered with Dún Laoghaire-Rathdown County Council, demonstrates how the combined deployment of heat pumps, solar PV, insulation, energy-efficient windows and ventilation systems can reduce emissions, improve energy efficiency and lower household energy costs. These educational resources and real-world examples help customers understand and adopt low-carbon technologies that support residential decarbonisation.

(5.11.9.6) Effect of engagement and measures of success

SSE Airtricity's Home Retrofit Advice Centre provides customers with practical information on retrofit technologies, funding opportunities and energy-efficiency measures that support lower-carbon homes. Educational resources, including retrofit guidance, videos and case studies, help customers understand the environmental benefits of home energy upgrades and the actions available to reduce household emissions. During the reporting period, SSE Airtricity Energy Services published 49 pieces of retrofit-related content across social media channels, generating over 18,000 views and 24,000 impressions. A further 24 pieces of Generation Green content generated more than 10,000 views and almost 16,000 impressions. Customer engagement is also supported through direct communications. An energy-efficiency campaign highlighting six simple ways to save energy at home was sent to 85,638 customers and achieved a 37.3% open

rate. Across the reporting period, more than 817,000 customer emails containing energy-saving advice, retrofit information and sustainability content were issued, achieving an average open rate of 34.9%. Success is measured through customer engagement with educational resources, awareness of home decarbonisation opportunities and continued promotion of practical retrofit solutions that support reductions in household energy consumption and emissions.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Audience: SMEs, large businesses, building owners, public sector organisations and other energy users. Purpose: SSE Energy Solutions engages business customers because reducing emissions from customers' energy use is material to SSE's net-zero ambitions. SSE Energy Solutions customers represent 45% of SSE's total Scope 3 emissions. The engagement programme therefore supports customers in understanding their emissions, identifying practical decarbonisation opportunities and considering low-carbon solutions. Engagement is delivered through the Net Zero Hub, technical guidance, webinars, digital campaigns and customer case studies. The Hub provides a carbon-footprint calculator and guidance on carbon reduction, building decarbonisation standards, smart buildings, energy flexibility, heat networks, place-based decarbonisation and energy-policy developments. These resources help organisations measure emissions, understand recognised approaches and develop credible decarbonisation strategies. SSE also uses webinars and real-world examples to demonstrate implementation. Smart Buildings sessions cover building energy-management systems, energy efficiency, remote operations and data-driven optimisation. The Surrey County Cricket Club

and Kia Oval case study reports a 6% reduction in electricity use, illustrating how operational data can identify energy-saving opportunities. Together, these activities provide a pathway from awareness and emissions measurement to the consideration and implementation of low-carbon solutions.

(5.11.9.6) Effect of engagement and measures of success

During the reporting period, the Net Zero Hub recorded 10,496 views. Green Grant Loans guidance received 5,657 views, while the Carbon Footprint Calculator received 2,226 views, demonstrating customer interest in funding and emissions measurement. Solar-related educational and case-study content generated more than 46,000 views across 58 pieces of content, extending customer awareness of renewable energy and decarbonisation opportunities. Customer engagement was further supported through Smart Buildings webinars covering building decarbonisation, energy flexibility and remote operations, generating more than 100 registrations and attendees. The Smart Buildings offering recorded 2,086 website sessions, including 817 sessions relating to building energy management systems with an average engagement time of four minutes and 30 seconds. The smart-meter landing page also recorded 1,942 sessions. Success is demonstrated through both customer engagement and documented customer outcomes. For example, the Surrey County Cricket Club and Kia Oval project reported a 6% reduction in electricity consumption following the implementation of data-led energy management measures. This provides evidence that the educational content, case studies and customer engagement activities promoted by SSE can support the adoption of solutions that reduce energy use and associated emissions.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Audience: SMEs, large enterprises, TPIs. Purpose: SSE Energy Solutions engages customers to provide confidence in the renewable electricity products and Corporate Power Purchase Agreements (CPPAs) they purchase. Independent third-party verification provides assurance that the environmental claims associated with SSE's renewable electricity products are credible, transparent and aligned with recognised greenhouse gas accounting standards. SSE's renewable electricity products, including SSE Green, SSE Next Generation and SSE CPPA, are independently assessed by SE Advisory Services (formerly EcoAct). This verification helps customers understand the environmental credentials of the electricity they purchase and provides additional confidence when reporting their own carbon emissions and progress towards net-zero targets. All customers purchasing SSE's renewable electricity products receive supporting certification confirming their renewable electricity status, which can be used to support sustainability reporting and stakeholder communications.

(5.11.9.6) Effect of engagement and measures of success

SE Advisory Services (formerly EcoAct), a global climate consultancy and CDP Gold Accredited Solutions Provider, independently verified SSE Energy Solutions' renewable electricity products during the reporting period. The assurance covered SSE Green, SSE Next Generation and SSE CPPA products and assessed their alignment with the GHG Protocol Scope 2 Quality Criteria. As part of the assurance process, SE Advisory Services reviewed SSE's REGO-backed product specifications, evaluated the REGO balance for the Fuel Mix Disclosure period from 1 April 2024 to 31 March 2025, and assessed the processes, controls, risk management arrangements and systems used to manage renewable electricity products. Following this review, SE Advisory Services concluded that the products met the GHG Protocol Scope 2 Quality Criteria and that SSE's management and operating procedures were appropriately designed to support the associated environmental claims. SSE has achieved independent verification of its renewable electricity products every year since 2017. This ongoing assurance provides customers with confidence in the renewable electricity products they purchase and supports their market-based Scope 2 emissions reporting. Customers on SSE Green, SSE Next Generation and CPPA products receive certification confirming their renewable electricity status, enabling them to communicate their renewable electricity procurement and sustainability credentials to customers, investors and other stakeholders.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☒ Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Transition plans play a critical role in outlining company pathways to net zero, supporting both delivery and accountability. SSE was an early adopter of transition planning, publishing its first Net Zero Transition Plan in March 2022, with a minor update in October 2022 in response to feedback. In 2024/25, SSE published an updated Net Zero Transition Plan, in line with the UK Government's Transition Plan Taskforce (TPT) recommendation to update standalone transition plans every three years. The refreshed plan has been structured around three core themes: generation, operations and value chain, which should help stakeholders better understand SSE's action to reduce emissions. The plan also includes a cross-cutting action on protecting and restoring nature. Both SSE and its investors benefit from high-quality engagement on climate-related issues. As such, all of SSE's investors and shareholders were invited to its Annual General Meeting in 2025 and were asked to vote on Resolution 19: Receive the Net Zero Transition Report 2025 and reset frequency of voting. Given that all shareholders were invited, and that SSE's Net Zero Transition Plan covers all the company's scope 3 emissions, it can be considered that all stakeholders have been engaged on how to decarbonise 100% of SSE's scope 3 emissions.

(5.11.9.6) Effect of engagement and measures of success

In 2021, SSE introduced the framework for an annual shareholder 'say on climate' resolution at its Annual General Meeting (AGM). This resolution gives shareholders the opportunity to receive and approve the Company's Net Zero Transition Report on advisory basis. At the 2025 Annual General Meeting the resolution was approved again, with 97.85% of votes cast in favour. Shareholders also approved an update to the framework introducing a three-year voting cycle, aligning with the UK Government's Transition Plan Taskforce guidance to review transition plans every three years. SSE considers this shareholder engagement as a success. [RW54.1] However, given that shareholders may have multiple motives when voting on such a matter, SSE is clear that if there is a significant vote against its Net Zero Transition Report, it would hold discussions with shareholders through its Investor Relations and environmental, social and governance (ESG) engagement programme and seek information from them about why they did not support the proposed resolution, informing all shareholders about the results of that process and announcing its intended measures aimed at taking them into account.

[Add row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Unless otherwise stated, the boundaries for all sustainability reporting includes all activities over which SSE has operational control. 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 Guidelines) and in the case of the GHG emissions performance measures, the Greenhouse Gas Protocol and ISO 14064-1:2018. 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. By focusing on operational control, SSE can clearly identify and take responsibility for emissions from activities it directly manages. By identifying emissions within its operational control, SSE can implement operational efficiencies, introduce policies and optimise processes which can drive down its direct emissions. This clarity in accountability is crucial for its net zero transition and for setting and achieving emission reduction targets. 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.

Forests

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Unless otherwise stated, the boundaries for all sustainability reporting includes all activities over which SSE has operational control.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Unless otherwise stated, the boundaries for all sustainability reporting includes all activities over which SSE has operational control. 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 Guidelines) and in the case of the GHG emissions performance measures, the Greenhouse Gas Protocol and ISO 14064-1:2018. 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. By focusing on operational control, SSE can clearly identify and take responsibility for water management practices from activities it directly manages. By identifying sources of water abstraction, consumption and returned to the environment within its operational control, SSE can implement operational efficiencies, introduce policies and optimise processes which can improve its water management procedures. 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.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Unless otherwise stated, the boundaries for all sustainability reporting includes all activities over which SSE has operational control.

[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ☒ European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MRR) – General guidance for installations

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

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 100MW 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.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☒ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

SSE does not currently report on emissions associated with Purchased Goods and Services and Capital Goods (Scope 3, Categories 1 & 2). Over the past year, SSE has been working to understand its Purchased Goods and Services and Capital Goods emissions better. As a starting point, SSE has used a 'spend-based' methodology to estimate its Scope 3 Category 1 and 2 emissions for 2025/26, which were approximately 2.47MtCO₂e. These estimated emissions are currently not included in SSE's assured total reported emissions inventory. The emissions sources detailed below have been identified and excluded from the GHG emissions inventory as they are below the 1% threshold considered de-minimis by SSE. Scope 1 • Owned or leased operational vehicles in 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 • 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 • Electricity consumption in residential property and leased buildings • Electricity consumption in Enerveo owned or leased buildings • Electricity consumption in owned or operated heat networks • Thermal power station electricity consumption at sites in GB with capacity <100MW or located in Ireland • Electricity consumption in non-operational buildings outside of the UK and Ireland Scope 3 • 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, T&D losses from electricity generation) • Category 5: Waste generated in operations • 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 (Neos Network)

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☒ Scope 1

☒ Scope 3: Investments

☒ Scope 2 (market-based)

☒ Scope 3: Capital goods

☒ Scope 3: Business travel

☒ Scope 3: Employee commuting

☒ Scope 3: Purchased goods and services

☒ Scope 3: Waste generated in operations

☒ Scope 2 (location-based)
or 2)

☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

0

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0

(7.4.1.10) Explain why this source is excluded

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. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

A variety of estimation methodologies are applied, depending on the characteristics of each source and the availability of relevant data. All estimates undergo a thorough review as part of the external assurance process, with final approval provided by EY during the annual year-end assurance process. This approach ensures that all exclusions are calculated accurately and represent under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted).

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

10154749.0

(7.5.3) Methodological details

The direct GHG emissions (scope 1) cover:

- *Generation power stations – coal, oil, gas and biomass consumed in SSE's thermal power generation plant (including Power Purchase Agreements) to generate electricity.*
- *Gas consumption in buildings – this is the gas consumed by SSE's non-operational buildings (offices, depots, call centres) to maintain building temperatures.*
- *Network fuel consumed – this includes diesel and gas oil used by fixed generators on islands and mobile generators to generate electricity to maintain the distribution network.*
- *Company vehicles – this is the petrol or diesel 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 the transmission and distribution networks for conductivity (used in the switchgears and substations).*

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

907745

(7.5.3) Methodological details

The location-based scope 2 figure is calculated using BEIS conversion factors. The indirect emissions (scope 2) cover: • Electricity consumption in buildings – this is the electricity consumed by SSE's non-operational buildings (customer call centres, offices). This data excludes leased buildings (which represent less than 1% of employees). • Electricity consumption in networks – this is the electricity used by SSE's operational buildings (e.g. substations) in the transmission and distribution network. • Electricity consumption in thermal power stations – this is the electricity used by SSE's GB thermal power stations for the generation of electricity. This data excludes power stations below 100MW which do not have metering 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.

Scope 2 (market-based)

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

907745

(7.5.3) Methodological details

The market-based scope 2 figure is calculated using BEIS residual conversion factors and this is the same as the location-based conversion factors. The indirect emissions (scope 2) cover: • Electricity consumption in buildings – this is the electricity consumed by SSE's non-operational buildings (customer call centres, offices). This data excludes leased buildings (which represent less than 1% of employees). • Electricity consumption in networks – this is the electricity used by SSE's operational buildings (e.g. substations) in the transmission and distribution network. • Electricity consumption in thermal power stations – this is the electricity used by SSE's GB thermal power stations for the generation of electricity. This data excludes power stations below 100MW which do not have metering 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.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 identified that upstream scope 3 emissions arising from its purchased goods and services and capital goods (categories 1 & 2) 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. However, such appropriate methodologies and accurate data were unavailable during SSE's 2017/18 base year.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 identified that upstream scope 3 emissions arising from its purchased goods and services and capital goods (categories 1 & 2) 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. However, such appropriate methodologies and accurate data were unavailable during SSE's 2017/18 base year.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

1433903

(7.5.3) Methodological details

Well to tank emissions for fuel consumed with SSE power stations. This is the GHG emissions associated with the extraction, refining and transportation of the raw fuel sources to SSE's sites before they are used to generate electricity at the power station, as defined by BEIS reporting guidelines. Transmission and Distribution emissions (the energy loss that occurs getting the electricity to SSE non-operational buildings 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).

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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. For example: Beatrice Offshore Wind Farm Limited (SSE Renewables share 40%); and Seagreen Wind Energy Limited (SSE Renewables share 49%). The Greater Gabbard offshore wind farm was operational during 2017/18, however, fuel use consumption data was not available during the base year. Beatrice offshore wind farm and Seagreen offshore wind farm become operational after 2017/18. Therefore, no emissions were reported in this category during the 2017/18 base year.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

(7.5.3) Methodological details

Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted) are considered de-minimis by SSE. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. The emissions impact of SSE's waste has been estimated as less than 1% of the total greenhouse emissions in 2017/18 and therefore it is not incorporated into its greenhouse gas inventory.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

8770

(7.5.3) Methodological details

Flights (domestic, short haul, long haul and international), rail and company car distance travelled by SSE employees (in vehicles owned and operated by other organisations that SSE employees use to conduct business activities).

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted) are considered de-minimis by SSE. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. Employee commuting emissions are

determined as not material, as they were estimated to represent less than 1% of total greenhouse gas emissions in 2017/18. To account for employee commuting emissions, the data would be based on employee commuting surveys and estimated mileage data from sample data sets. These methods are unlikely to return accurate and quality data on which to base the emissions calculation, therefore SSE does not intend to report employee commuting emissions in the near future.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any upstream leased assets that should be included within its scope 3 greenhouse gas inventory.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

110004

(7.5.3) Methodological details

Transmission losses – the electricity lost in the Scottish Hydro Electric (SHE) Transmission network (the network between the generator and the distribution company) in the north of Scotland.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any emissions from the processing of sold products that should be included within its scope 3 greenhouse gas inventory.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

2538729

(7.5.3) Methodological details

Gas sold to customers – the amount of gas sold to customers (retail and business customers) that is then used by SSE 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 BEIS reporting guidelines.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any emissions from the end-of-life treatment of sold products that should be included within its scope 3 greenhouse gas inventory.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any downstream leased assets that should be included within its scope 3 greenhouse gas inventory.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any franchises that should be included within its scope 3 greenhouse gas inventory.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Investments in Thermal electricity generation – gas consumed in thermal power generation plant (for example, 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. During 2017/18, SSE did not hold a 50%-and-over equity interest in any power stations. Its investment in Triton Power Ltd was completed in 2022 and emissions from Seabank Power Ltd were accounted for in SSE's scope 1 emissions during the 2017/18 base year. Therefore, no emissions were reported in this category during the 2017/18 base year.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any other upstream emissions that should be included within its scope 3 greenhouse gas inventory.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2018

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SSE reviews the relevance of each scope 3 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 not identified any other upstream emissions that should be included within its scope 3 greenhouse gas inventory.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

4522134

(7.6.3) Methodological details

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. For a more comprehensive information on how SSE prepares its greenhouse gas emissions inventory, please refer to the Sustainability Reporting Criteria available at [sse.com/sustainability/policies-and-assurances](https://www.sse.com/sustainability/policies-and-assurances).
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

412795

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

394006

(7.7.4) Methodological details

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 100MW 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 For a more comprehensive information on how SSE prepares its greenhouse gas emissions inventory, please refer to the Sustainability Reporting Criteria available at [sse.com/sustainability/policies-and-assurances](https://www.sse.com/sustainability/policies-and-assurances).
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 identified that upstream scope 3 emissions arising from its purchased goods and services and capital goods (categories 1 & 2) 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 has been working to understand these emissions better. As a starting point, SSE has used a 'spend-based' methodology to estimate its Scope 3 Category 1 and 2 emissions associated with Purchased Goods and Services, and Capital Goods for 2025/26, which were approximately 2.47MtCO₂e. These estimated emissions are currently not included in SSE's assured total reported emissions inventory.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 identified that upstream scope 3 emissions arising from its purchased goods and services and capital goods (categories 1 & 2) 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 has been working to understand these emissions better. As a starting point, SSE has used a 'spend-based' methodology to estimate its Scope 3 Category 1 and 2 emissions associated with Purchased Goods and Services, and Capital Goods for 2025/26, which were approximately 2.47MtCO₂e. These estimated emissions are currently not included in SSE's assured total reported emissions inventory.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

744074

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Transmission and Distribution losses for electricity use in buildings: 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. As defined by DEFRA's reporting guidelines the transmission and distribution losses are included in this section instead of scope 2. Well to tank emissions: 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. Power Purchase Agreements are reported as Scope 1 emissions as the energy generated from these facilities is 100% used by SSE. EY assures this data.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

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. 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). The fuel data is stored by Renewables SHE and consolidated into one report to cover all offshore vessel activities. The sum of all vessel fuels consumed within the financial year is applied to an emission factor for Gas Oil, which is sourced from the UK Government GHG Conversion Factors for Company Reporting database. SSE reports this data and EY assures this data.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) Please explain

Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted) are considered de-minimis by SSE. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. The emissions impact of SSE's waste has been estimated as less than 1% of the total greenhouse emissions in 2025/26 and therefore it is not incorporated into its greenhouse gas inventory.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5297

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Kilometres for flights (domestic, short haul, long haul and international), rail and company car (grey fleet) travel are reported, and relevant UK Government GHG Conversion Factors for Company Reporting are applied to calculate the emissions for each type of travel. The carbon impact of SSE's business travel (flights and rail) is less than 1% of the total carbon emissions. SSE reports this data and EY assures this data.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) Please explain

Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted) are considered de-minimis by SSE. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. Employee commuting emissions are determined as not material, as they were estimated to represent less than 1% of total greenhouse gas emissions in 2025/26. To account for employee commuting emissions, the data would be based on employee commuting surveys and estimated mileage data from sample data sets. These methods are unlikely to return accurate and quality data on which to base the emissions calculation, therefore SSE does not intend to report employee commuting emissions in the near future. Furthermore, following society's emergence from the COVID-19 pandemic, SSE launched its 'Flexible First' employee guidelines which were shaped by employee feedback. Throughout the pandemic virtual channels worked well and continue to be used in the Company. The guidelines are designed to harness the benefits of flexibility, balanced with the need to connect and collaborate in the most effective way. As such, many employees have been utilising technology to work from home and therefore reducing the frequency in which they commute to SSE sites.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any upstream leased assets that should be included within its scope 3 greenhouse gas inventory.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

103105

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

☒ Other, please specify :Standard transmission losses guidance (produced by Elexon)

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Transmission losses – the electricity lost in the Scottish Hydro Electric (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, NESO. When transferring power across the SHE Transmission System, some of the power is 'lost' known as 'Transmission Losses'. Figures for transmission losses are calculated using standard transmission losses guidance (produced by Elexon) to compute the losses in the transmission system. 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. SSE reports this data and EY assures this data.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any emissions from the processing of sold products that should be included within its scope 3 greenhouse gas inventory.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1725018

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Methodology for direct use phase emissions, please specify

☒ Other, please specify :fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

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. 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. EY assure this data.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any emissions from the end-of-life treatment of sold products that should be included within its scope 3 greenhouse gas inventory.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) Please explain

Any activities representing under 1% of the total performance metric (i.e. total GHG emissions, or total water abstracted) are considered de-minimis by SSE. Exclusions are reviewed on an annual basis to ensure that they are still relevant and fall below the materiality threshold. The emissions impact of leased office spaces in SSE owned or operated non-operational buildings has been estimated as less than 1% of the total greenhouse emissions in 2025/26 and therefore it is not incorporated into its greenhouse gas inventory.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any franchises that should be included within its scope 3 greenhouse gas inventory.

Investments

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

1244418

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

SSE invests in Thermal electricity generation assets. Emissions data is provided by the third-party owner of the generation site for the financial year. SSE will account for its equity share of the generation's emissions within the financial year. The emissions associated with the generation of electricity is calculated using greenhouse gas emissions data from the generator's operating company. Emissions arise from the gas consumed in thermal power generation plant (for example, Seabank or Saltend power stations with SSE's 50% ownership share) that SSE does not operate but has a 50%-and-over equity interest. Fuel used (gas and oil) is measured through meters and weight tickets and converted using UK ETS guidelines for the United Kingdom. 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. SSE reports this data and EY assures this data.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not evaluated

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any other upstream emissions that should be included within its scope 3 greenhouse gas inventory.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not evaluated

(7.8.6) Please explain

SSE reviews the relevance of each scope 3 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 not identified any other downstream emissions that should be included within its scope 3 greenhouse gas inventory.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from: ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

sse-public-limited-assurance-statement 2026.pdf

(7.9.1.5) Page/section reference

See metric "Scope 1 GHG emissions" in the table under Appendix 1 on page 5.

(7.9.1.6) Relevant standard

Select all that apply

☒ ISAE3000

☒ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

sse-public-limited-assurance-statement 2026.pdf

(7.9.2.6) Page/ section reference

See metric "Scope 2 GHG emissions" in the table under Appendix 1 on page 5.

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE3000

☒ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☒ Scope 3: Investments or 2)
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☒ Scope 3: Business travel
- ☒ Scope 3: Use of sold products
- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

(7.9.3.5) Attach the statement

(7.9.3.6) Page/section reference

See metric "Scope 3 GHG emissions - (Categories 3, 4, 6, 9, 11 and 15 only)" in the table under Appendix 1 on page 5.

(7.9.3.7) Relevant standard

Select all that apply

☒ ISAE3000

☒ ISAE 3410

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Changes in renewable energy consumption had an immaterial impact on the change in SSE's gross global emissions.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Other emissions reduction activities had an immaterial impact on the change in SSE's gross global emissions.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any divestments during the 2025/26 reporting year.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any acquisition during the 2025/26 reporting year.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any mergers during the 2025/26 reporting year.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

762944

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

13.4

(7.10.1.4) Please explain calculation

Scope 1 and 2 emissions decreased from 5.70 million tonnes CO2e to 4.93 million tonnes CO2e. This is equivalent to a 13.4% decrease (762,944 / 5,697,873). SSE's scope 1 and 2 emissions decrease between 2024/25 to 2025/26 is primarily driven by lower thermal generation output due to maintenance outages. However,

SSE's total output didn't change significantly, reflecting increases in renewable generation output following initial commissioning at Dogger Bank offshore wind farm, and the delivery of Yellow River onshore wind farm.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any methodology changes during the 2025/26 reporting year.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any boundary changes during the 2025/26 reporting year.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

SSE did not report any physical operating conditions during the 2025/26 reporting year.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

(7.10.1.4) Please explain calculation

*SSE has identified the reasons for the change in its gross global emissions between 2024/25 and 2025/26, as seen above.
[Fixed row]*

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Location-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

(7.12.1) Agriculture, forestry or other land sector activities

Select from:

☒ No, explanation provided

(7.12.3) Specify the reason for no significant activities

Select from:

☒ Relevant activities identified but evaluated to be below the significance threshold

(7.12.4) Significance threshold

SSE has FLAG related emissions associated with land that is operationally controlled for electricity generation, transmission, and distribution infrastructure as well as from upstream supply chain activities and associated land management activities conducted by contractors during the construction of electricity generation, transmission, and distribution infrastructure. SSE also procures timber products such as wooden poles for transmission and distribution infrastructure. The main business activities that result in LUC emissions is the construction of electricity generation (onshore wind primarily) and electricity transmission infrastructure. The emissions associated with the Transmission activities have been estimated based on a linear distribution over 20 years of emissions associated with a converted area of land. These impacts were then scaled to estimate emissions associated with renewables and distribution based on relative capex contributions over the last reporting year. 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. FLAG-related emissions fell below this threshold. Further, 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.

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified	Select from: ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

4506460

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

4506460

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

244

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

6843

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

12

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

3084

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☒ SF6

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

0.244

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

5746

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:

☒ Other, please specify :C4FN-4-0

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

0

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

2

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

(7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.

Fugitives

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

2

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

5746

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

5747

(7.15.3.5) Comment

Emissions arising from the 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.

Combustion (Electric utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

4483654

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

6837

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

4490491

(7.15.3.5) Comment

Emissions arising from the gas, oil and biomass consumed in SSE's thermal power generation plant (including power purchase agreements with 100% contractual arrangement) to generate electricity.

Combustion (Gas utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

0

(7.15.3.5) Comment

SSE does not own or operate any gas transmission or distribution infrastructure.

Combustion (Other)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

22806

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

6

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

22812

(7.15.3.5) Comment

Emissions arising from the gas consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses) to maintain building temperatures, gas oil used by fixed generators on islands, diesel and HVO used in mobile generators to generate electricity to maintain the distribution network, petrol or diesel used by SSE's operational vehicles for business activities and marine gas oil used to power SSE's time chartered vessels.

Emissions not elsewhere classified

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

3084

(7.15.3.5) Comment

Other greenhouse gas emissions (excluding carbon dioxide and methane) that arise from energy consumed in power generation stations – oil and gas consumed in SSE's thermal power generation plant (including Power Purchase Agreements) to generate electricity. This excludes biogenic emissions.
[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)
France	0
Ireland	497492
Spain	0
United Kingdom	4024642

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

Row 1

(7.17.3.1) Activity

Thermal 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. Excludes biogenic emissions.

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

4493298

Row 2

(7.17.3.1) Activity

Operational vehicles and plant – petrol or diesel used by SSE's operational vehicles for business activities (operational vehicles are those vehicles that are owned and leased by SSE and used by employees for SSE business activities) and diesel and HVO used in mobile generators to generate electricity to maintain the distribution network.

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

16622

Row 3

(7.17.3.1) Activity

Fugitive emissions – use of sulphur hexafluoride (SF6) and SF6 free insulation and interruption gases in thermal power stations, and transmission and distribution networks (used for conductivity in the switchgears and substations).

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5747

Row 4

(7.17.3.1) Activity

Network fuel consumed – this includes gas oil used by fixed generators on Scottish islands.

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

575

Row 5

(7.17.3.1) Activity

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.

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

787

Row 6

(7.17.3.1) Activity

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.

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5099
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Energy utility & power generators	4493298	Excludes biogenic emissions

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.4) Please explain

Unless otherwise stated, the boundaries for all sustainability reporting disclosed in the Annual Report and Sustainability Report include all activities over which SSE has operational control. 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 Guidelines) and in the case of the GHG emissions performance measures, the Greenhouse Gas Protocol and ISO 14064-1:20184. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

All other entities

(7.22.4) Please explain

Unless otherwise stated, the boundaries for all environmental reporting disclosed in the Annual Report and Sustainability Report include all activities over which SSE has operational control. All emissions arising from associates, joint ventures, and unconsolidated subsidiaries are reported in SSE's scope 3 inventory.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☒ No

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

	Requesting member
Row 1	Select from:

	Requesting member
	☒ Salesforce, Inc.

[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

24263266

(7.30.1.5) Total (renewable + non-renewable) MWh

24263266.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

105748

(7.30.1.3) MWh from non-renewable sources

152603

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

258351.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

0.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

105748

(7.30.1.3) MWh from non-renewable sources

24415868

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

(7.30.1.5) Total (renewable + non-renewable) MWh

24521616.00

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ Yes
Consumption of fuel for the generation of heat	Select from: ☒ Yes
Consumption of fuel for the generation of steam	Select from: ☒ No
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

28458

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

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).

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not applicable

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not applicable

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

345784

(7.30.7.2) MWh fuel consumed for self-generation of electricity

345784

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Oil consumed in SSE's Thermal power generation plant and by fixed generators on Scottish islands to generate electricity to maintain the distribution network.

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

23801511

(7.30.7.2) MWh fuel consumed for self-generation of electricity

23797209

(7.30.7.3) MWh fuel consumed for self-generation of heat

4302

(7.30.7.7) Comment

Gas consumed in SSE's Thermal power generation plant (including Power Purchase Agreements with 100% contractual arrangement) to generate electricity and gas consumed by SSE's non-operational buildings (offices, depots, data centres and warehouses) to maintain building temperatures.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

87513

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Petrol and diesel 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) and gas oil 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.

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

24263266

(7.30.7.2) MWh fuel consumed for self-generation of electricity

24142993

(7.30.7.3) MWh fuel consumed for self-generation of heat

4302

[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

France

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Ireland

(7.30.14.1) Consumption of purchased electricity (MWh)

932

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

932.00

Spain

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

257419

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

257419.00

[Fixed row]

(7.33) Does your electric utility organization have a transmission and distribution business?

Select from:

☒ Yes

(7.33.1) Disclose the following information about your transmission and distribution business.

Row 1

(7.33.1.1) Country/area

Select from:

☒ United Kingdom

(7.33.1.2) Voltage level

Select from:

☒ Distribution (low voltage)

(7.33.1.3) Annual load (GWh)

38928.83

(7.33.1.4) Annual energy losses (% of annual load)

5.33

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:

☒ Scope 2 (location-based)

(7.33.1.6) Emissions from energy losses (metric tons CO₂e)

366995

(7.33.1.7) Length of network (km)

129626.81

(7.33.1.8) Number of connections

26678

(7.33.1.9) Area covered (km²)

79524.28

(7.33.1.10) Comment

SSE is the owner of three economically regulated electricity network licensees that are jointly operated under the brand of Scottish and Southern Electricity Networks SSEN. The three networks are: Scottish Hydro Electric Transmission plc which owns 75% of the high voltage network in the north of Scotland. Scottish Hydro Electric Power Distribution plc which owns the low voltage network in the north of Scotland. Southern Electric Power Distribution which owns the low voltage network in central southern England. This data refers to the totals for Scottish Hydro Electric Power Distribution plc and Southern Electric Power Distribution Data can be provided for each license area and this can be found in regulatory reports for these businesses. Emissions from energy losses covers distribution losses - this is the electricity lost in SSEs distribution network in the north of Scotland SHEPD and southern central England SEPD transporting electricity to the customer. Number of

connections details both the total number of connections (including unmetered) by DNO and by Third Parties on SSE's behalf. The total number comprises the split by License Area (SHEPD 4,149 and SEPD 25,103) as these are the splits reported to Ofgem. The total number of DNO connections is 16,574 with 5,705 in SHEPD and 10,869 in SEPD. The total number of connections by third parties is 10,104 with 347 in SHEPD and 9,757 in SEPD.

Row 2

(7.33.1.1) Country/area

Select from:
☒ United Kingdom

(7.33.1.2) Voltage level

Select from:
☒ Transmission (high voltage)

(7.33.1.3) Annual load (GWh)

19335

(7.33.1.4) Annual energy losses (% of annual load)

2.42

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:
☒ Scope 2 (location-based)

(7.33.1.6) Emissions from energy losses (metric tons CO2e)

103105

(7.33.1.7) Length of network (km)

5685

(7.33.1.8) Number of connections

119

(7.33.1.9) Area covered (km2)

57347.7

(7.33.1.10) Comment

SSE owns three economically regulated electricity network licensees. The three networks are: 1 Scottish Hydro Electric Transmission plc, which operates the high voltage electricity transmission network in the north of Scotland. SSE owns a 75% majority stake in SHET. 2 Scottish Hydro Electric Power Distribution plc which owns the low voltage network in the north of Scotland 3 Southern Electric Power Distribution which owns the low voltage network in central southern England The data in this row refers to Sottish Hydro Electricity Transmission Plc. Length of network is defined as the total route length. SSE's transmission losses are classified as scope 3 emissions and reported in question 7.8 under Category 9: Downstream transportation and distribution. These emissions are classified as Scope 3 because SHET receives revenue to provide the network to the system operator, who use it to transmit electricity from points of generation to points of use.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.211

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

4934929

(7.45.3) Metric denominator

Select from:

☒ megawatt hour generated (MWh)

(7.45.4) Metric denominator: Unit total

23367163

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

11

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in output

(7.45.9) Please explain

In 2025/26, SSE's total carbon emissions consisted of 51% scope 1, 5% scope 2, and 33% scope 3. Overall SSE's total reported greenhouse gas emissions decreased 14% between 2024/25 and 2025/26, and 42% since SSE's 2017/18 base year. The decrease in scope 1 and 2 emissions intensity reflects increased renewables output from the initial commissioning at Dogger Bank and the delivery of Yellow River, alongside lower thermal generation output due to maintenance outages. The scope 1 carbon intensity of electricity generated by SSE has reduced 37% compared to 2017/18 levels, to 194 gCO₂e/kWh.

Row 2

(7.45.1) Intensity figure

0.00048

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

4934929

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

10186500000

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

14

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in output

(7.45.9) Please explain

In 2025/26, SSE's total carbon emissions consisted of 51% scope 1, 5% scope 2, and 33% scope 3. Overall SSE's total reported greenhouse gas emissions decreased 14% between 2024/25 and 2025/26, and 42% since SSE's 2017/18 base year. The decrease in scope 1 and 2 emissions intensity reflects increased renewables output from the initial commissioning at Dogger Bank and the delivery of Yellow River, alongside lower thermal generation output due to maintenance outages. The scope 1 carbon intensity of electricity generated by SSE has reduced 37% compared to 2017/18 levels, to 194 gCO2e/kWh. SSE's revenue had no significant change from 2024/25 to 2025/26, with the 14% decrease in revenue intensity being driven primarily by a decrease in emissions. SSE's revenue decreased from £10,131.9m in 2024/25 to £10,186.5m in 2025/26.

Row 3

(7.45.1) Intensity figure

324.7

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

4934929

(7.45.3) Metric denominator

Select from:
☒ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

15197

(7.45.5) Scope 2 figure used

Select from:
☒ Location-based

(7.45.6) % change from previous year

15

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in output

(7.45.9) Please explain

In 2025/26, SSE's total carbon emissions consisted of 51% scope 1, 5% scope 2, and 33% scope 3. Overall SSE's total reported greenhouse gas emissions decreased 14% between 2024/25 and 2025/26, and 42% since SSE's 2017/18 base year. The decrease in scope 1 and 2 emissions intensity reflects increased renewables output from the initial commissioning at Dogger Bank and the delivery of Yellow River, alongside lower thermal generation output due to maintenance outages. The scope 1 carbon intensity of electricity generated by SSE has reduced 37% compared to 2017/18 levels, to 194 gCO₂e/kWh. SSE's FTE numbers increased from 14,880 in 2024/25 to 15,197 in 2025/26 as a result of the organic growth of the business. The carbon intensity per full time equivalent employee decreased by 15% compared to the previous year.

[Add row]

(7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.

Oil

(7.46.1) Absolute scope 1 emissions (metric tons CO₂e)

117329

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

756.96

Gas

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

4370265

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

372.06

Other biomass

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

5704

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

73.13

Hydropower

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.00

Onshore wind

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.00

Offshore wind

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.00

Solar

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.00

Other renewable

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

0

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.00

Total

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

4493298

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:

☒ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

192.29

[Fixed row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

☒ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

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(7.53.1.4) Target ambition

Select from:

☒ Well-below 2°C aligned

(7.53.1.5) Date target was set

12/16/2021

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 11 - Use of sold products

(7.53.1.11) End date of base year

03/31/2018

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

2538729

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

2538729.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

2538729.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

62

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

62

(7.53.1.54) End date of target

03/31/2035

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1269364.500

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

1725018

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

1725018.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1725018.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

64.10

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target covers: The indirect emissions (scope 3) use of sold products which relates to the 'gas sold to customers by SSE' - (industrial and commercial business customers in the UK and Ireland and domestic customers in Northern Ireland and the Republic of 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 (million therms) converting it to kWh and then applying a carbon dioxide conversion factor provided by DESNZ reporting guidelines.

(7.53.1.83) Target objective

SSE has set a science-based target, validated by the Science-based Target Initiative (SBTi), to reduce absolute greenhouse gas emissions from use of products sold by 50% by 2034 from a 2017/18 base year. The decarbonisation of heat is a key challenge in the transition to net zero. SSE is engaged in the sale and of natural gas. In accordance with SBTi guidance, a scope 3 target for the use of sold products is required, regardless of the proportion these emissions represent relative to overall scope 1, 2, and 3 emissions. SSE's target for gas sold encompasses all emissions within Category 11: Use of Sold Products. Furthermore, the target is aligned with the 'well below 2 degrees' scenario, reflecting SSE's commitment to an ambitious and science-based approach to decarbonisation.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

SSE understands that transition plans play a critical role in outlining company pathways to net zero, supporting both delivery and accountability. SSE was an early adopter of transition planning, publishing its first Net Zero Transition Plan in March 2022, with a minor update in October 2022 in response to feedback. In 2024/25, SSE published an updated Net Zero Transition Plan, in line with the UK Government's Transition Plan Taskforce (TPT) recommendation to update standalone transition plans every three years. The refreshed plan has been structured around three core themes: generation, operations and value chain, which should help stakeholders better understand SSE's action to reduce emissions. The key actions covering this target are: • Support customers to fuel switch and use less gas. •

Advocate for a pathway for decarbonised heat SSE's target is to reduce absolute GHG emissions from use of products sold by 50% by 2034 from a 2018 base year. This means that SSE's use of products sold emissions is forecast to be around 1.3 million tonnes CO₂e by 2034. SSE is supporting customers in transitioning to low-carbon heating and increasing energy efficiency through fuel switching, retrofitting, and demand management technologies. The company is also actively advocating for policy frameworks that facilitate the adoption of cost-effective, low-carbon heating solutions. To date, SSE has achieved a 32% reduction in greenhouse gas emissions from the use of sold products between the 2017/18 baseline and 2025/26. It is important to note that SSE does not expect the achievement of this target in 2034 to have followed a linear year-to-year reduction path. Market driven and weather-related fluctuations may mean there are some years in which emissions may increase. However, SSE fully expects to achieve its 2034 target and the long-term trend continues to be to move to lower carbon sources of heat during this time period. This target covers SSE's scope 3 emissions and is a science-based target, validated by the SBTi.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SSEVOL~1.PDF

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

12/16/2021

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Sulphur hexafluoride (SF6)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.11) End date of base year

03/31/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

10154749

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

907745

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

11062494.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/31/2031

(7.53.1.55) Targeted reduction from base year (%)

72.5

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3042185.850

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

4522134

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

412795

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

76.40

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

This target covers:

- *Thermal Power Stations:* Includes gas, oil, and biomass used in SSE's thermal power generation plants (including Power Purchase Agreements with 100% contractual arrangement) for electricity production.
- *Gas Consumption in Buildings:* Covers gas usage in SSE's non-operational buildings—offices, depots, data centres, and warehouses—to maintain building temperatures. Data excludes leased buildings and offices outside the UK and Ireland (representing less than 1% of employees).
- *Network Fuel Consumption:* Refers to gas oil used by fixed generators on islands, as well as diesel and HVO used in mobile generators to maintain the distribution network.
- *Company Vehicles:* Encompasses petrol and diesel consumed by SSE's operational vehicles (owned or leased) for business activities.
- *Fugitive Emissions:* Accounts for the use of sulphur hexafluoride (SF6) in thermal power stations and across transmission and distribution networks—for conductivity in switchgear and substations. Emissions from leakages of SF6 free insulation and interruption gases are also included in scope 1.
- *Time-Chartered Crew Transfer Vessels:* Includes fuel purchased by SSE for vessels contracted on a time charter, used to transfer crew servicing offshore wind farms where SSE has an ownership share and operates on behalf of joint venture partners.
- *Electricity consumption in buildings:* This refers to the electricity used by SSE's non-operational buildings, such as offices, depots, data centres, and warehouses. Leased buildings and offices outside the UK and Ireland (representing less than 1% of employees) are excluded from this data.
- *Electricity consumption in gas storage facilities:* This covers the electricity used at SSE's owned and operated gas storage facilities.
- *Electricity consumption in networks:* This applies to the electricity that powers SSE's operational buildings (e.g., substations) within the transmission and distribution networks.
- *Electricity consumption in thermal power stations:* This is the electricity consumed by SSE's thermal power stations in Great Britain for generating electricity. The figures exclude stations under 100MW that lack metering, as well as thermal power stations in Ireland.
- *Distribution losses:* This represents the electricity lost while being transported through SSE's distribution networks in the north of Scotland (SHEPD) and southern central England (SEPD) to the customer.

(7.53.1.83) Target objective

Recognising the importance of decarbonising the power sector as quickly as possible, SSE aims to achieve net zero across its scope 1 and 2 emissions by 2040 at the latest, and 2050 for scope 3 emissions, subject to the security of supply. SSE seeks to reduce emissions to the point as close to zero as reasonably practical using abatement solutions. SSE will neutralise any remaining residual emissions using high quality removal solutions. SSE aims to achieve net zero across scope 1 and 2 greenhouse gas emissions by 2040 at the latest (subject to security of supply requirements). SSE's Net Zero Transition Plan sets out the key actions it is taking to achieve its targets to drive progress towards its net zero ambitions. This Plan is focused on actions to deliver the steep cuts needed in the medium term, on the pathway to net zero, and provides clarity for stakeholders around the elements within SSE's control. The updated plan outlines SSE's net zero aligned targets and describes 18 actions to reduce material greenhouse gas emissions across scopes 1-3. It is important to note that SSE does not expect the achievement of this target in 2030 to have followed a linear year-to-year reduction path. Market driven and weather-related fluctuations may mean there are some years in which emissions may increase. However, SSE fully expects to achieve its 2030 target and the long-term trend continues to be significant reduction in the absolute emissions from the electricity it generates.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

SSE understands that transition plans play a critical role in outlining company pathways to net zero, supporting both delivery and accountability. SSE was an early adopter of transition planning, publishing its first Net Zero Transition Plan in March 2022, with a minor update in October 2022 in response to feedback. In 2024/25, SSE published an updated Net Zero Transition Plan, in line with the UK Government's Transition Plan Taskforce (TPT) recommendation to update standalone transition plans every three years. The refreshed plan has been structured around three core themes: generation, operations and value chain, which should help stakeholders better understand SSE's action to reduce emissions. The key actions covering this target are: Generation (Scope 1): • Reduce emissions from unabated gas generation • Develop new low-carbon flexible generation • Expand the renewable energy portfolio • Advocate transparently for enhanced policy support • Explore options to neutralise any remaining residual emissions Operations (Scope 1 and 2): • Reduce electrical losses within SSEN Distribution • Decrease reliance on Scottish Island backup diesel generation • Minimise SSEN's use and leakage of SF6 • Transition the vehicle fleet to electric vehicles • Achieve a net zero property estate SSE's target is to reduce Scope 1 and 2 GHG emissions by 72.5% by 2030, based on 2018 levels. In comparison to the baseline year of 2017/18, SSE's Scope 1 and 2 GHG emissions fell by 55%. The main contributing factors to this decrease included: • Emissions from electricity generation activities: emissions fell as a direct result of the decarbonisation of the fuels used to generate electricity. The main cause for the emissions decrease was the closure of Fiddler's Ferry. With the closure of its last remaining coal-fired power station, 2020/21 was the first year since 2005 that SSE's generation fleet contained no electricity output from coal. • Power Purchase Agreements expiring: SSE changed the way it accounts for the GHG emissions from its 50% owned Seabank gas-fired power station from 1 October 2021. Prior to this date SSE had operational control of the plant under a Power Purchase Agreement and as such 100% of emissions from the station were accounted for in scope 1 inventory. Following cessation of the agreement on 30 September 2021, 50% of its emissions (aligned with equity ownership) will be accounted for within scope 3.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

Row 3

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/01/2022

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Sulphur hexafluoride (SF₆)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

☒ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 15 – Investments
included in Scope 1 or 2)

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not

☒ Scope 3, Category 6 – Business travel

☒ Scope 3, Category 11 – Use of sold products

☒ Scope 3, Category 4 – Upstream transportation and distribution

☒ Scope 3, Category 9 – Downstream transportation and distribution

(7.53.1.11) End date of base year

03/31/2018

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

10154749

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

907745

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

1433903

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

10997

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

8770

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

110004

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

2538729

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

325254

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

4427657.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

15490151.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/31/2051

(7.53.1.55) Targeted reduction from base year (%)

100

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

4522134

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

412795

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

744074

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

12488

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

5297

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

103105

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

1725018

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

1244418

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

3834400.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

8769329.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

43.39

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

SSE seeks to achieve net zero greenhouse gas emissions and its Net Zero Transition Plan sets out SSE's targets, actions and plans to achieve net zero. SSE subscribes to the definitions of net zero set out by the Intergovernmental Panel on Climate Change and the UK's Climate Change Committee. It 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. Recognising the importance of independent third-party verification, and in support of these longer-term ambitions, SSE has set interim science-based carbon targets, approved by the Science Based Targets initiative (SBTi), aligned to the Paris Agreement and the SBTi's power sector 1.5°C-aligned criteria.

(7.53.1.83) Target objective

In 2022, recognising the national and international importance of decarbonising the power sector as quickly as possible, SSE committed to achieve net zero across scope 1 and 2 emissions by 2040 at the latest and to reach net zero for all SSE's remaining scope 3 emissions by 2050. In the short to medium term, SSE has already set four interim science-based targets. Two of SSE's science-based carbon targets cover SSE's scope 1 greenhouse gas emissions. Its scope 1 and 2 targets are aligned with a 1.5C scenario.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

SSE understands that transition plans play a critical role in outlining company pathways to net zero, supporting both delivery and accountability. SSE was an early adopter of transition planning, publishing its first Net Zero Transition Plan in March 2022, with a minor update in October 2022 in response to feedback. In 2024/25, SSE published an updated Net Zero Transition Plan, in line with the UK Government's Transition Plan Taskforce (TPT) recommendation to update standalone transition plans every three years. The refreshed plan has been structured around three core themes: generation, operations and value chain, which should help stakeholders better understand SSE's action to reduce emissions. The key actions covering this target are: Generation (Scope 1): • Reduce emissions from unabated gas generation • Develop new low-carbon flexible generation • Expand the renewable energy portfolio • Advocate transparently for enhanced policy support • Explore options to neutralise any remaining residual emissions Operations (Scope 1 and 2): • Reduce electrical losses within SSEN Distribution • Decrease reliance on Scottish Island backup diesel generation • Minimise SSEN's use and leakage of SF6 • Transition the vehicle fleet to electric vehicles • Achieve a net zero property estate SSE's target is to reduce Scope 1 and 2 GHG emissions by 72.5% by 2030, based on 2018 levels. In comparison to the baseline year of 2017/18, SSE's Scope 1 and 2 GHG emissions fell by 55%. The main contributing factors to this decrease included: • Emissions from electricity generation activities: emissions fell as a direct result of the decarbonisation of the fuels used to generate electricity. The main cause for the emissions decrease was the closure of Fiddler's Ferry. With the closure of its last remaining coal-fired power station, 2020/21 was the first year since 2005 that SSE's generation fleet contained no electricity output from coal. • Power Purchase Agreements expiring: SSE changed the way it accounts for the GHG emissions from its 50% owned Seabank gas-fired power station from 1 October 2021. Prior to this date SSE had operational control of the plant under a Power Purchase Agreement and as such 100% of emissions from the station were accounted for in scope 1 inventory. Following cessation of the agreement on 30 September 2021, 50% of its emissions (aligned with equity ownership) will be accounted for within scope 3.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☒ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SSEVOL~1.PDF

(7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.2.5) Date target was set

12/16/2021

(7.53.2.6) Target coverage

Select from:

☒ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

☒ Sulphur hexafluoride (SF₆)

(7.53.2.8) Scopes

Select all that apply

☒ Scope 1

(7.53.2.11) Intensity metric

Select from:

☒ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

03/31/2018

(7.53.2.13) Intensity figure in base year for Scope 1

307

(7.53.2.33) Intensity figure in base year for all selected Scopes

307.0000000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

03/31/2031

(7.53.2.56) Targeted reduction from base year (%)

80

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

61.4000000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

(7.53.2.60) Intensity figure in reporting year for Scope 1

194

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

194.0000000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.2.82) % of target achieved relative to base year**

46.01

(7.53.2.83) Target status in reporting year

Select from:

☒ Underway**(7.53.2.85) Explain target coverage and identify any exclusions**

This target covers SSE's carbon emissions that arise from the consumption of oil, gas and biomass in SSE's thermal generation plant (including Power Purchase Agreements). 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).*

2025/26

- *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 intensity ratio covers 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)). It is important to note that SSE does not expect the achievement of this target in 2030 to have followed a linear year-to-year reduction path. Market driven and weather related fluctuations may mean there are some years in which emissions may increase. However, SSE fully expects to achieve its 2030 target and the long-term trend continues to be significant reduction in the carbon intensity of the electricity it generates. This target covers SSE's scope 1 emissions and is a science-based target, validated by the SBTi.

(7.53.2.86) Target objective

Reducing the carbon intensity of electricity generation is central to SSE's net zero strategy. Electricity generation is the largest contributor to SSE's direct climate impact and its focus is to transition to low-carbon generation, supporting the delivery of a clean power system. SSE's first 2030 business goals is to cut scope 1 greenhouse gas (GHG) emissions intensity by 80% compared to 2017/18 levels, reaching 61gCO₂e/kWh – consistent with a 1.5°C Paris-aligned pathway. This target is underpinned by two key developments: • A substantial reduction in emissions from unabated gas generation, supported by the development of low-carbon flexible generation; • Major expansion in renewable electricity generation, especially from offshore wind. SSE aims to achieve net zero across scope 1 and 2 greenhouse gas emissions by 2040 at the latest, and has set this science-based target, in addition to the Net Zero Transition Plan in order to deliver actions to meet these targets.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

SSE understands that transition plans play a critical role in outlining company pathways to net zero, supporting both delivery and accountability. SSE was an early adopter of transition planning, publishing its first Net Zero Transition Plan in March 2022, with a minor update in October 2022 in response to feedback. In 2024/25, SSE published an updated Net Zero Transition Plan, in line with the UK Government's Transition Plan Taskforce (TPT) recommendation to update standalone transition plans every three years. The refreshed plan has been structured around three core themes: generation, operations and value chain, which should help stakeholders better understand SSE's action to reduce emissions. The key actions covering this target are: • Reduce emissions from unabated gas generation •

Develop new low-carbon flexible generation • Grow the renewable energy portfolio The carbon intensity of SSE's scope 1 emissions decreased from 218gCO₂e/kWh in 2024/25 to 194gCO₂e/kWh in 2025/26. The overall scope 1 carbon intensity of electricity generated has achieved a substantial reduction of 37% compared to 2017/18 levels. This underscores SSE's long-term progress towards decarbonisation, even as short-term fluctuations may occur due to operational requirements and market conditions. Overall SSE's total reported greenhouse gas emissions decreased 14% between 2024/25 and 2025/26, and 42% since SSE's 2017/18 base year. The decrease in scope 1 and 2 emissions intensity reflects increased renewables output from the initial commissioning at Dogger Bank and the delivery of Yellow River, alongside lower thermal generation output due to maintenance outages. The scope 1 carbon intensity of electricity generated by SSE has reduced 37% compared to 2017/18 levels, to 194 gCO₂e/kWh.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

- ☒ Targets to increase or maintain low-carbon energy consumption or production
- ☒ Net-zero targets
- ☒ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

- ☒ Low 1

(7.54.1.2) Date target was set

06/30/2019

(7.54.1.3) Target coverage

Select from:

- ☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

- ☒ Electricity

(7.54.1.5) Target type: activity

Select from:

- ☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/31/2018

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

0

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

03/30/2026

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

(7.54.1.13) % of target achieved relative to base year

100.00

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

This target is part of a wider objective for SSE, which aims to reach net zero emissions by 2035 across its building and operational estate. Whilst SSE works towards reducing energy use and carbon emissions, it will buy 100% of electricity from a renewable source. Additionally, SSE will install energy efficiency measures at its properties alongside monitoring equipment to reduce energy and carbon; and install micro generation technologies to reduce electrical consumption where viable.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ RE100

(7.54.1.19) Explain target coverage and identify any exclusions

While the Climate Groups RE100 is targeted at non-renewable energy providers SSE has joined in spirit and as of 31 March 2026 all of the electricity that SSE purchased for its facility managed non-operational estate was from renewable sources backed by renewable guarantees of origin REGO certificates.

(7.54.1.20) Target objective

This target is part of the RE100 initiative. RE100 members commit to sourcing 100% of their electricity consumption from renewable sources by a specified target year. This pledge drives businesses to prioritise the purchase of renewable electricity in their operations, significantly reducing their carbon footprint. By bringing together a large number of influential companies committed to 100% renewable electricity, RE100 creates a strong demand signal to the market. This, in turn, encourages investment in renewable energy infrastructure and technologies, helping to scale up renewable electricity production globally.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

This target is part of the RE100 initiative. RE100 members commit to sourcing 100% of their electricity consumption from renewable sources by a specified target year. This pledge drives businesses to prioritise the purchase of renewable electricity in their operations, significantly reducing their carbon footprint. By bringing together a large number of influential companies committed to 100% renewable electricity, RE100 creates a strong demand signal to the market. This, in turn, encourages investment in renewable energy infrastructure and technologies, helping to scale up renewable electricity production globally.

[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☒ Oth 1

(7.54.2.2) Date target was set

06/30/2019

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Energy productivity

☒ Other, energy productivity, please specify :£/GJ

(7.54.2.7) End date of base year

03/31/2011

(7.54.2.8) Figure or percentage in base year

47.15

(7.54.2.9) End date of target

03/31/2031

(7.54.2.10) Figure or percentage at end of date of target

94.3

(7.54.2.11) Figure or percentage in reporting year

242.34

(7.54.2.12) % of target achieved relative to base year

413.9766702015

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

In 2019, SSE joined the Climate Groups initiative to encourage more businesses to improve their energy productivity through their Smart Energy Coalition (previously EP100).

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ EP100

(7.54.2.18) Please explain target coverage and identify any exclusions

SSE has pledged to double its energy productivity in its offices, depots, warehouses and data centres by 2030. To ensure the success of this pledge, SSE has also invested significantly in its property portfolio, consolidating multiple non-operational sites after a series of asset disposals, and providing modern buildings which use energy more efficiently.

(7.54.2.19) Target objective

Companies joining Smart Energy Coalition (previously EP100) commit to doubling their energy productivity within a specific timeframe, typically by 2030. This means they aim to generate more economic output per unit of energy used, thereby reducing their overall energy consumption relative to their economic activity. This not only helps companies reduce costs and increase competitiveness but also contributes to global efforts to reduce energy consumption and greenhouse gas emissions, supporting the transition to net zero.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

From April 2022, a new internal reporting carbon emissions target based on a market-based methodology was adopted with the goal of achieving a net zero non-operational buildings estate by 2035. Performance is measured going forward against a revised annual reduction target of 7.19%. SSE reports that its non-operational estate net zero target is 13.6% ahead of target at the date of the CDP report submission. 99.42% of electricity supplied to SSE's non-operational estate is sourced from renewable generation. The Smart Energy Coalition pledge remains ahead of target. During 2025/26, energy efficient investments included building energy management systems (BEMS) upgrades at three office sites including SSE's Perth headquarters, the installation of LED lighting at facility managed sites, investments in energy efficient air conditioning and the installation of energy efficient air source heat pumps utilised for the electrification of heating and hot water system. Measures included a £740,000 investment at the Perth Headquarters in solar generation and energy efficient air conditioning systems, an investment of £190,000 in habitat-friendly energy efficient external LED lighting at SSE's Havant office located near an area of special scientific interest and an investment of £980,000 in energy efficient heat pumps utilised for the electrification of heating and hot water generation at three facility managed sites.

Row 2

(7.54.2.1) Target reference number

Select from:

☒ Oth 2

(7.54.2.2) Date target was set

06/30/2019

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Low-carbon vehicles

☒ Percentage of battery electric vehicles in company fleet

(7.54.2.7) End date of base year

12/31/2018

(7.54.2.8) Figure or percentage in base year

0.48

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

69

(7.54.2.12) % of target achieved relative to base year

68.8504823151

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway

(7.54.2.15) Is this target part of an emissions target?

In July 2019 SSE joined the Climate Groups EV100 initiative and committed to transitioning its vehicle fleet. In joining the EV100, SSE has committed to fully integrate EVs into their fleet and support EV uptake for its 15,000 employees through installing charging at all relevant premises. SSEN Distribution also has an ambitious commitment for 80% of its vehicles up to 3.5 tonnes to be EV by end of RIIO-ED2 (2028), and 100% by 2030.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ EV100

(7.54.2.18) Please explain target coverage and identify any exclusions

In July 2019, SSE strengthened its commitment to sustainability by joining the Climate Group's EV100 initiative - a global movement aimed at accelerating the adoption of electric vehicles (EVs) to support climate action. Under EV100, SSE has committed to fully integrate EVs into their fleet and support EV uptake for its 15,000 employees through installing charging at all relevant premises, aligning with its broader goal of achieving net zero emissions. To enable this transition, SSE is investing in comprehensive charging infrastructure across its operations. This includes workplace charging stations and home-based solutions for employees, ensuring the fleet remains fully functional while adopting cleaner technologies. SSE's approach is both flexible and pragmatic, recognising that the availability of suitable vehicles and technologies may vary. The company will continue the replacement of internal combustion engine vehicles with fully electric alternatives where operationally viable, alongside ongoing assessment and deployment of alternative electric vehicle technologies as they become available across the market. The reported target progress covers SSE's car fleet and does not include commercial vans.

(7.54.2.19) Target objective

SSE understands that credible net zero targets must be backed up by a clear plan of actions that will be taken to achieve them. In reporting year 2024/25, SSE published its updated SSE's Net Zero Transition Plan was designed to provide clarity for stakeholders, outlining in detail 18 key actions it will take to ensure its net zero ambitions are met. One of these key actions is to switch its vehicle fleet to electric, in line with the EV 100 commitment. Under EV100, SSE has committed to fully integrate EVs into their fleet and support EV uptake for its 15,000 employees through installing charging at all relevant premises, aligning with its broader goal of achieving net zero emissions.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Since joining The Climate Group's EV100 initiative in 2019, SSE has committed to fully integrate EVs into their fleet and support EV uptake for its 15,000 employees through installing charging at all relevant premises. By the end of March 2026, 69% of SSE's car fleet was fully electric, and when including Plug-in Hybrids (PHEVs), low-emission vehicles now comprise 95.9% of SSE's car fleet. This expansion has reduced the average CO2 emissions across SSE's car fleet from 106gCO2/km in 2020 to less than 8gCO2/km in March 2026. SSE continues to trial and expand electric solutions for its commercial van fleet, aiming to increase volumes as suitable vehicles become available to meet operational needs. In 2025/26, SSE's commercial van fleet was 13% fully electric, with an additional 80 on order. Over 2025/26, SSE continued installation of workplace electric vehicle charging infrastructure including the deployment of fast and ultra-rapid installations and upgrading of legacy charging equipment to smart-enabled chargers, to improve operational uptake. To support wider employee uptake, SSE continues to provide home charging offerings and integrate support into company car and fleet transition programmes. In addition to the EV100 commitment, in June 2020 SSE launched a low emissions company car scheme for employees. It was revised in August 2023 to increase the range of EVs on offer and has led to a significant increase in the uptake of electric and low-emission vehicles by employees through the scheme. In addition, in 2023 as a company employee benefit, SSE also introduced a salary sacrifice scheme for employees for zero emission vehicles. This offering continues to be enhanced quarterly to increase the range and attractiveness to employees.

Row 3

(7.54.2.1) Target reference number

Select from:

☒ Oth 3

(7.54.2.2) Date target was set

06/16/2020

(7.54.2.3) Target coverage

Select from:

☒ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☒ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Engagement with suppliers

☒ Percentage of suppliers (by procurement spend) with a science-based target

(7.54.2.7) End date of base year

03/31/2020

(7.54.2.8) Figure or percentage in base year

4

(7.54.2.9) End date of target

(7.54.2.10) Figure or percentage at end of date of target

90

(7.54.2.11) Figure or percentage in reporting year

61

(7.54.2.12) % of target achieved relative to base year

66.2790697674

(7.54.2.13) Target status in reporting year

Select from:

☒ Underway**(7.54.2.15) Is this target part of an emissions target?**

This target covers SSE's scope 3 emissions and is an expansion to SSE's science-based target validated by the SBTi. SSE has a suite of targets which together meet the SBTi criteria. SSE was one of the first power sector companies to have climate targets validated by the Science Based Targets Initiative (SBTi) in 2020. Consequently, the five-year review of SSE's targets is required by the end of 2026 and so as a result this enhanced supplier engagement target has not yet been revalidated in 2025/26.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :Expansion of an SBTi approved supplier engagement target**(7.54.2.18) Please explain target coverage and identify any exclusions**

SSE's scope 3 emissions are 40% or more of total scope 1, 2, and 3 emissions, and therefore a scope 3 target is required when setting SBTi-validated emissions reduction targets. SSE's SBTi engagement target covers the suppliers that are in the top 50% by spend of SSE's procurement spend, SSE has subsequently enhanced this target ambition to cover the suppliers that are in the top 90% by spend of SSE's procurement spend. At 31 March 2026, 61% of SSE's suppliers had set their own science-based targets or have committed to setting their own science-based targets through the SBTi. In 2025/26 SSE revised its methodology to

exclude non-addressable spend and supplier categories where SSE does not have meaningful sustainability leverage. Therefore, the 2025/26 figure is not directly comparable with those reported in previous years.

(7.54.2.19) Target objective

The primary objective is to reduce greenhouse emissions across the entire value chain, including scope 3 emissions, which are often the most significant and challenging to address. By setting this target, SSE is encouraging its suppliers to measure, manage, and reduce their emissions. Addressing supply chain emissions is crucial for SSE to meet its ambitious climate targets, as it accounts for a significant share of its total emissions. By implementing this target, SSE is encouraging its suppliers to adopt more sustainable practices, which in turn contributes to its goal of achieving net zero emissions across its value chain by 2050.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Plan for achieving target: SSE understands that credible net zero targets must be backed up by a clear plan of actions that will be taken to achieve them. In March 2022, SSE published its Net Zero Transition Plan which details the targets and actions SSE intends to take to achieve its net zero ambitions. This plan was updated in June 2025. SSE's Net Zero Transition Plan is designed to provide this clarity for its stakeholders, outlining in detail 18 key actions it will take to ensure its net zero ambitions are met. Two of these key actions were in relation to its supplier engagement target. SSE is committed to:

- Collaborate with suppliers on net zero action.
- Work with suppliers to improve scope 3 reporting. To achieve this objective:
- SSE's Sustainable Procurement Code and Supplier Relationship Management programme outlines the expectation on suppliers to have a net zero carbon reduction strategy with an associated commitment or target that is aligned with climate science and how we will work closely with our partners to help achieve this;
- Tools and techniques are provided through the Supply Chain Sustainability School partnership that supports suppliers to understand and set net zero carbon reduction strategies.
- EcoVadis is utilised to understand our supply chains carbon emissions and SSE can request carbon product data from suppliers. In 2025/26, SSE was awarded an 'A' for its CDP 2025 Supplier Engagement Assessment, which assessed how effectively companies are engaging their suppliers on climate change. SSE uses EcoVadis, a globally recognised sustainability assessment platform, to measure and monitor supplier performance against key environmental, social, and governance areas. This allows SSE to build a picture of how sustainability is managed throughout its supply chain and identify any areas which require targeted improvements. SSE receives an annual scorecard from EcoVadis and in 2025/26 was awarded a Gold rating.

[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

03/01/2022

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Abs2

☒ Int1

(7.54.3.5) End date of target for achieving net zero

03/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
- ☒ Methane (CH₄)
- ☒ Nitrous oxide (N₂O)
- ☒ Sulphur hexafluoride (SF₆)

(7.54.3.10) Explain target coverage and identify any exclusions

SSE seeks to achieve net zero greenhouse gas emissions and its Net Zero Transition Plan sets out SSE's targets, actions and plans to achieve net zero. SSE subscribes to the definitions of net zero set out by the Intergovernmental Panel on Climate Change and the UK's Climate Change Committee. It 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. Recognising the importance of independent third-party validation, and in support of these longer-term ambitions, SSE has set interim science-based carbon targets, approved by the Science Based Targets initiative (SBTi), aligned to the Paris Agreement and the SBTi's power sector 1.5°C-aligned criteria.

(7.54.3.11) Target objective

In 2022, recognising the national and international importance of decarbonising the power sector as quickly as possible, SSE committed to achieve net zero across scope 1 and 2 emissions by 2040 at the latest and to reach net zero for all SSE's remaining scope 3 emissions by 2050. In the short to medium term, SSE has already set interim science-based targets. Two of SSE's science-based carbon targets cover SSE's scope 1 greenhouse gas emissions. Its scope 1 and 2 targets are aligned with a 1.5C scenario.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- ☒ No, and we do not plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

- ☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

While SSE seeks to achieve net zero emissions across its scope 1 and 2 emissions by 2040 at the latest, it is understood that negative emissions technology may be required to neutralise the remaining, residual emissions associated with electricity generation. SSE considers the neutralisation of residual emissions as the last action on its journey to net zero. SSE will remove and store any residual GHG emissions to achieve its long-term net zero targets. Residual emissions are those emissions that remain after all action has been taken to remove them from SSE's direct and indirect activities because they are too difficult or expensive to abate. Prior to its net zero target year, neutralisation will not contribute towards SSE's near-term science-based targets or emission reductions in SSE's GHG inventory. The reduction of greenhouse gas emissions associated with unabated gas generation is the most important action in achieving net zero. Notwithstanding the primary importance of focusing on the reduction of unabated emissions, SSE will investigate, where appropriate, the use of both engineered and nature-based carbon removal solutions for the neutralisation of its residual scope 1 emissions. SSE will follow the best available science and independent frameworks, including the GHG Protocol and the Science Based Targets Initiative as well as energy policy frameworks in the UK and Ireland, when assessing measures for removing and permanently storing GHG emissions from the atmosphere. SSE will undertake monitoring, reporting and verification of any removal and storage solution to ensure accountability and transparency. In 2025/26, SSE continued to engage on policy development around greenhouse gas removals (GGRs) and contributed to the UK Government Consultation on raising integrity in voluntary carbon and nature markets.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

The SBTi have developed the first global standard for net zero businesses. In the longer term, SSE are monitoring the requirements for an SBTi approved net zero science-based target and will review the mechanisms put in place to neutralise the emissions that are currently unfeasible to be eliminated. SSE reviews progress against its SBTi-validated carbon targets annually.

[Add row]

**(7.55) Did you have emissions reduction initiatives that were active within the reporting year?
Note that this can include those in the planning and/or implementation phases.**

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	7	
To be implemented	6	157124
Implementation commenced	6	155794
Implemented	1	197
Not to be implemented	0	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

197

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency - as specified in 1.2)

419737

(7.55.2.6) Investment required (unit currency - as specified in 1.2)

2300000

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 21-30 years

(7.55.2.9) Comment

Efficiency investments in 2025/26 totalled £2.3m across the facility managed estate. Plans for 2026/27 include a continued roll out of building energy management system upgrades and the expansion of on-site solar PV generation capacity. These and future investment plans that will contribute towards a Net Zero estate by 2035 and are incorporated into the SSE Group Energy Savings Opportunities Scheme progress updates.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Employee engagement

(7.55.3.2) Comment

Actively listening to the employee voice supports an evidence-based approach to improving the employee experience. Every year, employees have the opportunity to share their views in an all-employee survey. An in-depth survey takes place every two years and a shorter 'pulse' survey on alternate years. Through these surveys, SSE measures a number of key engagement indicators which combine to produce its Sustainable Engagement Index – a widely used metric – giving SSE a comparable and meaningful data point to track closely over time. In 2025, the Sustainable Engagement Score was 78% – down from 86% in 2024[RW58.1] with employees citing uncertainty caused by efficiency measures as a key concern. SSE fosters a culture of recognition and appreciation through its digital employee recognition platform, Spotlight. This initiative enables employees to acknowledge and celebrate the outstanding contributions of their colleagues, reinforcing the values of "Powering Change" and excellence in sustainability and wider environmental practices. Through Spotlight, staff can extend thanks or nominate peers for awards such as the SSE Legend Award and the SHE Award (Safety, Health, and Environment), highlighting exceptional performance and commitment. This platform is an integral part of SSE's broader strategy to maintain a positive workplace culture, encourage best practices, and recognise excellence across the organisation.

Row 2

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

SSE takes carbon pricing into consideration in its investment and operational decision-making. As part of capital investment planning and scenario analysis, SSE considers a range of carbon price assumptions to assess the potential financial impacts of climate-related transition risks. In Great Britain, carbon prices in the range of £75 to £140 per tonne of CO₂ are considered, while in Ireland a range of €94 to €184 per tonne of CO₂ is considered. These assumptions include low, central and high carbon price pathways and are used to inform the assessment of investment resilience and the potential impact of climate-related policies on the generation portfolio.

Row 3

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

In 2025/26, SSE's research and innovation costs totalled £17.7m (2024/25: £17.2m). SSE invests in innovation to accelerate the deployment of low carbon technologies and demonstrate their practical application. The central Partnership Funding team helps secure government funding to trial new technologies and market models.

[Add row]

(7.58) Describe your organization's efforts to reduce methane emissions from your activities.

SSE has identified that carbon dioxide is its most material greenhouse gas. Therefore, SSE prioritises programmes to reduce carbon dioxide emissions from its generation activities and other indirect sources of carbon dioxide emissions. Methane emissions from our Thermal operations are recognised as a significant environmental aspect within our Environmental Management Systems. As part of our processes and procedures we calculate or estimate emissions of methane, and for sites covered by environmental permits we report annual methane emissions to environmental regulators in line with agreed protocols or guidance. SSE are members of an electricity supply industry group (The Joint Environmental Programme), this group have been running two voluntary projects to enhance the understanding of power station methane emissions and improve accuracy of reporting. The projects cover the following: · Development of a tool for site specific estimations of venting gas systems for maintenance · Monitoring unburned methane emissions in flue gas from a range of power stations sizes and types and compare with the standard emission factor currently used. The output of these projects are being assessed to consider the potential for proposed changes to established reporting protocols with the UK environmental regulators. Furthermore, the longer-term plans for reducing CO₂ from our Thermal operations e.g. exploring the use of hydrogen fuels will also have a reduction in methane emissions. For all GHG emissions SSE reviews the risks annually. Overwhelmingly carbon dioxide emissions are the most material greenhouse gas priority. SSE remains vigilant regarding the emergence of higher priority risks relating to greenhouse gases.

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other power, please specify :SSE Renewables

(7.74.1.4) Description of product(s) or service(s)

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. Taxonomy eligible and aligned activities in 2024/25 are from SSE's onshore and offshore wind generation, hydro (run of river and pumped storage) as well as its networks transmission and distribution activities. Core to SSE's business strategy, is growth in the development of additional renewable energy generation to support the low-carbon transition. SSE Renewables advanced major offshore projects in 2024/25. At Dogger Bank A, turbine installation and commissioning are well underway; by

April 2025, over half the turbines were installed, with completion set for late 2025. Onshore, Viking was delivered in Shetland on schedule, Yellow River wind farm in Ireland is close to full operation, and construction began on Strathy South in Scotland in May 2025. Chaintrix began operations in France in February 2025. Jubera in Spain and Castel Favorito/Masseria la Cattiva in Italy are under construction, with commissioning expected by 2026.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

4

Row 2

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other power, please specify :SSEN Transmission and SSEN Distribution

(7.74.1.4) Description of product(s) or service(s)

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal

assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. Taxonomy eligible and aligned activities in 2024/25 are from SSE's onshore and offshore wind generation, hydro (run of river and pumped storage) as well as its networks transmission and distribution activities. SSE's networks businesses support low carbon energy infrastructure in Great Britain. In total, including that connected at a distribution level, SSE had at 31 March 2025 over 10.9GW of renewable generation capacity connected to its electricity transmission network, up from 9.3GW in 2023/24. This reduces third party scope 2 emissions as it supports the decarbonisation of electricity generation, and the carbon emissions associated with grid electricity mix.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

22.9

Row 3

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☒ Other power, please specify :Energy Markets

(7.74.1.4) Description of product(s) or service(s)

SSE has taken a best-efforts approach to consider its alignment to the EU Taxonomy. Key strategic activities (i.e., onshore wind, offshore wind, transmission, distribution) from SSE's Reporting Segments were voluntarily assessed against the technical screening criteria for climate change mitigation. While an internal assessment against the Do No Significant Harm and minimum safeguards criteria was undertaken, a second-party opinion has not yet been sought. Through Energy Markets, SSE trades commodities for each business unit – ensuring the Group has the energy supplies it requires to meet the needs of customers; procuring the fuel required by the generation plants and selling the power output from its wind farm, hydro and thermal assets. The revenues associates with providing a route to market for SSE Renewables in included as a taxonomy-aligned activity. The reason that SSE's taxonomy-eligible activity appears low in relation to its revenue, is primarily due to Energy Markets trading activity and the sale of power to end customers, both of which are high volumes, with pass through costs and lower margins than in larger businesses such as renewables generation and networks businesses. SSE believes that revenue is a poor measure in assessing its economic activity and that the most appropriate measures of its taxonomy-eligible economic activity are in relation to its capital investment and its operating profit.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☒ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

9.6
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☒ Other, please specify :clean drinking water

(7.79.1.2) Type of mitigation activity

Select from:

☒ Emissions reduction

(7.79.1.3) Project description

SSE purchased credits from the Zambia Western Province Safe Water Project (GS7591 VPA 37 Zambia Western Province Safe Water Project - GS11010). The credits were purchased from Carbon Footprint Ltd and are verified by Gold Standard. The project will support the provision of safe water to hundreds of households within the Western Province of Zambia. By providing safe water, the project will ensure that households consume less firewood during the process of water purification and as a result, there shall be a reduction of carbon dioxide emissions from the combustion process. The number of purchased project-based carbon credits relates to the 2024/25 financial year. SSE voluntarily purchases credits to provide 100% certified renewable gas and carbon-neutral gas to its SSE Green Gas customers. This offering provides customers with 25% certified renewable gas and 75% carbon-neutral gas backed by carbon offsets. SSE also pledges to plant one tree in the UK for every SSE Green Gas customer. The number of project-based carbon credits required for 2025/26 is under review. SSE must ensure that all billed consumption data is accurate for SSE Green Gas customers before purchasing credits.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

12540

(7.79.1.5) Purpose of retirement

Select from:

☒ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☒ Yes

(7.79.1.7) Vintage of credits at retirement

2023

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☒ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☒ Gold Standard

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☒ Other, please specify :The Gold Standard considers projects in Least Developed Countries (LDCs) to be automatically additional. Since the project is in Zambia, an LDC, it is deemed additional.

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☒ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☒ Activity-shifting

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Reversal risk (monitoring and compensation) - The project design document (PDD) outlines a monitoring plan to track the usage and functionality of the boreholes, ensuring that the emission reductions are maintained. If there are any issues or malfunctions with the boreholes, they will be repaired or replaced to ensure the project's continued success in reducing emissions. Potential source of leakage (activity-shifting) - The PDD mentions the potential for leakage if households continue to use wood-burning stoves for cooking, even with access to clean water. To address this, the project includes education programs on the benefits of clean water and hygiene, encouraging a shift away from wood-burning practices. Other issues the selected program requires projects to address: Safeguarding Principles - The Gold Standard requires projects to assess and mitigate potential negative impacts on various social and environmental safeguards, including gender equality, community health and safety, and corruption. The project includes measures to address these issues, such as promoting gender equality in decision-making, implementing hygiene campaigns, and establishing grievance mechanisms. Sustainable Development Goals (SDGs) - The Gold Standard encourages projects to contribute to the

SDGs. This project specifically addresses SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), and SDG 13 (Climate Action). The project design document outlines how the project will monitor and quantify its contribution to these goals.

(7.79.1.14) Please explain

SSE's Energy Customer Solutions (ECS) sustainability team worked in combination with the SSE Business Energy (BE) green tariff product owners to review and purchase the carbon credits. The ECS sustainability team completed a carbon credit process review considering the business unit criteria, the existing carbon credit purchase obligations within BE, as well as utilising the core SSE Group's sustainability team's recommendations. The outcome was a carbon credit white paper, which included a carbon credit selection methodology. Selection and due diligence were primarily desk-based research with some advice from third-party providers before the final project selection was made. The research included examining five examples of carbon offset project types: renewable energy, forestry (deforestation prevention and afforestation), water boreholes, and cookstoves. Each project type is evaluated based on its environmental benefits, social impacts, and economic advantages, as well as potential challenges such as leakage, additionality, permanence, co-benefits vs. trade-offs, and social equity concerns. The paper also reviews the standards and guidelines that are used to measure, regulate, and verify carbon offset projects, such as the Verified Carbon Standard (VCS), the Gold Standard, and the Clean Development Mechanism (CDM) and recommends Gold Standard projects. Considering the research and BE's criteria, the ultimate recommendation for carbon credit purchases was the Zambia Western Province Safe Water Project.

[Add row]

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	Select from: ☒ Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:
☒ Business activities

(8.1.1.2) Description of exclusion

This disclosure excludes any joint ventures in which SSE does not have operational control. For a full list of SSE’s subsidiaries, partnerships, joint associates, please refer to pages 222 to 231 of SSE’s Annual Report 2026.

(8.1.1.3) Value chain stage

Select from:
☒ Direct operations

(8.1.1.4) Reason for exclusion

Select from:

☒ Other, please specify :SSE does not have operational control

(8.1.1.5) Primary reason why data is not collected and/or reported for your disclosed commodity

Select from:

☒ Other, please specify :SSE does not have operational control

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

☒ No, the volume excluded is unknown

(8.1.1.10) Please explain

Environment data is covered by joint ventures in other regulatory and annual reporting communications. With regards to the timber products covered in this questionnaire, SSE has no joint ventures in its electricity distribution business (SSEN Distribution). SSE's joint venture activities have minimal forest-related products or risks and are therefore excluded.

Timber products

(8.1.1.1) Exclusion

Select from:

☒ Geographical area

(8.1.1.2) Description of exclusion

SSE Renewables' international activities outside of the UK and Ireland are excluded from this disclosure. Minimal forest-related products are used in these activities and they are deemed immaterial and are therefore excluded.

(8.1.1.3) Value chain stage

Select from:

☒ Direct operations

(8.1.1.4) Reason for exclusion

Select from:

☒ Other, please specify :Consumption of forest-related products in these geographies are deemed immaterial and are therefore excluded.

(8.1.1.5) Primary reason why data is not collected and/or reported for your disclosed commodity

Select from:

☒ Judged to be unimportant or not relevant

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:

☒ No, the volume excluded is unknown

(8.1.1.10) Please explain

There are minimal forest-related products used and activities outside of the UK and Ireland are therefore excluded.

[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Volume type
Timber products	<i>Select all that apply</i> ☒ Sourced

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☒ Norway

(8.5.2) First level administrative division

Select from:

☒ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The current supplier of SSEN's overhead line poles obtains their poles from forests as close to their production plants as possible. In Norway, the wood raw material is sourced from the counties of Akershus, Buskerud, Innlandet, Telemark, Vestfold and Vestaland. The supplier has long-term customer relationships in raw material sourcing with local sawmills. This also keeps the raw material transport distances shorter.

(8.5.5) Source

Select all that apply

☒ Contracted suppliers (processors)

☒ Contracted suppliers (manufacturers)

(8.5.7) Please explain

The current supplier of SSEN's overhead line poles obtains their poles from forests in Finland, Norway and Sweden. This covers all the wooden overhead line poles procured by SSE. The forests in Finland and Norway are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest Stewardship Council (FSC) and seeks to protect forests by promoting sustainable forest management through certification. In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood.

Timber products

(8.5.1) Country/area of origin

Select from:

☒ Finland

(8.5.2) First level administrative division

Select from:

☒ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The current supplier of SSEN's overhead line poles obtains their poles from forests as close to their production plants as possible. In Finland, their wood sourcing activities are focused on the North Karelia, North Savo and Kainuu regions. The current supplier's own wood sourcing experts are in charge of wood sourcing operations. The supplier has long-term customer relationships in raw material sourcing with local sawmills. This also keeps the raw material transport distances shorter.

(8.5.5) Source

Select all that apply

☒ Contracted suppliers (processors)

☒ Contracted suppliers (manufacturers)

(8.5.7) Please explain

The current supplier of SSEN's overhead line poles obtains their poles from forests in Finland, Norway and Sweden. This covers all of the wooden overhead line poles procured by SSE. The forests in Finland and Norway are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest Stewardship Council (FSC) and seeks to protect forests by promoting sustainable forest management through certification. In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood.

Timber products

(8.5.1) Country/area of origin

Select from:

☒ Sweden

(8.5.2) First level administrative division

Select from:

- ☒ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The current supplier of SSEN's overhead line poles obtains their poles from forests as close to their production plants as possible. In Sweden, wood sourcing activities are focused on the Marmaverken region. The supplier has long-term customer relationships in raw material sourcing with local sawmills. This also keeps the raw material transport distances shorter.

(8.5.5) Source

Select all that apply

- ☒ Contracted suppliers (processors)
- ☒ Contracted suppliers (manufacturers)

(8.5.7) Please explain

The current supplier of SSEN's overhead line poles obtains their poles from forests in Finland, Norway and Sweden. This covers all of the wooden overhead line poles procured by SSE. The forests in Finland and Norway are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest Stewardship Council (FSC) and seeks to protect forests by promoting sustainable forest management through certification. In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood.

[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Yes

- ☒ Yes, we have a no-deforestation target

(8.7.4) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☒ No, and we do not plan to have other targets related to this commodity in the next two years

(8.7.5) Primary reason for not having other active targets in the reporting year

Select from:

☒ Not an immediate strategic priority

(8.7.6) Explain why you did not have other active targets in the reporting year

SSE already has forest-related targets in place. All major capital projects consented in the UK and Ireland from April 2024 onwards will be required to achieve no net loss of native woodland, with progress assessed on an annual basis. To support these Group-wide targets, one of SSE's Business Units, SSEN Transmission, has also set further no-deforestation and no-conversion commitments. SSEN Transmission will continue to follow the mitigation hierarchy for irreplaceable habitat like ancient woodland and peatland, avoiding impacting such habitats wherever possible, and restoring these vital habitats across Scotland. SSEN Transmission has developed a compensatory tree planting strategy that ensures no net loss of woodland resulting from infrastructure development. Due to safety regulations preventing replanting within transmission corridors, SSEN collaborates with landowners, community groups, and environmental organizations to identify suitable off-site locations for tree planting within the same local authority area. Approved planting schemes are submitted to Scottish Forestry and maintained to meet forestry standards, reinforcing SSEN's commitment to environmental stewardship and biodiversity enhancement.

[Fixed row]

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☒ No-deforestation

(8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

SSE set a commitment for woodland conservation, that all large capital projects consented from April 2024 will achieve no net loss of native woodland. This policy objective is tracked and reported annually, and the results are disclosed in the SSE Sustainability Report.

(8.7.1.3) No-deforestation or no-conversion target coverage

Select from:

☒ Organization-wide (direct operations only)

(8.7.1.4) Cutoff date

Select from:

☒ No cutoff date

(8.7.1.7) Target date for achieving no-deforestation or no-conversion

Select from:

☒ 2025

[\[Add row\]](#)

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

☒ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

☒ Supplier engagement/communication

(8.8.3) Description of methods/tools used in traceability system

SSE undertakes supplier due diligence, undertaking appropriate enquiries into suppliers with the purpose of identifying, assessing and mitigating risks associated with entering into a contract with them. This covers: Anti-financial crime, financial stability, and ethical and sustainability. SSE also conducts biennial 'Health Checks' on its suppliers with greater than £2,000,000 spend per annum, across these three key areas identified. The ethical and sustainability risk assessment specifically covers consideration of environmental issues which, depending on the product being procured, will cover forest-related risks. SSE procures timber-related commodities across its business. One specific use of timber is in the wooden poles that are used in SSE's networks business. These wooden poles provide the structure to support the overhead electricity cables in the high and low voltage transmission and distribution networks. For the supply of timber related products, some areas of the business require the timber purchased to meet specified standards. For instance, SSE's Networks business has specifications in place for procurement of wooden poles. The terms used in this specification are those quoted in ENA TS 43-88 and BS EN 14229:2010. All suppliers considered for supply are required to demonstrate certification in ISO 9001 and ISO14001. The current supplier of SSE's overhead line poles obtains their poles from Forests in Finland and Norway. The forests are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest Stewardship Council (FSC). In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood.

[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

0

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

100

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☒ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

0

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☒ Yes

[Fixed row]

(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.

Timber products

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification

☒ PEFC Chain-of-Custody (any type)

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

100

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

No additional control methods

☒ No

(8.9.2.4) Comment

SSEN Distribution uses wooden poles in its electricity network to support the overhead lines to distribute energy to its customers. SSEN has specifications in place for procurement of wooden poles. The terms used in this specification are those quoted in ENA TS 43-88 and BS EN 14229:2010. All suppliers considered for supply are required to demonstrate certification in ISO 9001 and ISO 14001. The current supplier of SSEN's overhead line poles obtains their poles from forests in Finland

and Norway[IC11.1]. The forests are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest Stewardship Council (FSC) and seeks to protect forests by promoting sustainable forest management through certification. In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood. SSE's Sustainable Procurement Code outlines expectations for suppliers around responsible sourcing and resource consumption. The supplier guidance document that is provided alongside the Code outlines clear expectations for timber: 'All timber and timber products should be sourced from legal and sustainable sources, certified under the Forest Stewardship Council ("FSC") or Programme for the Endorsement of Forest Certification ("PEFC")'. The sustainable procurement code and the guidance document state that they outline expectations of the suppliers and their supply chains.

(8.9.2.5) Certification documentation

020-PEFC_certificate_livari-Mononen_group.pdf

Timber products

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification

☒ PEFC Chain-of-Custody (any type)

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

100

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

No additional control methods

☒ No

(8.9.2.4) Comment

SSEN Distribution uses wooden poles in its electricity network to support the overhead lines to distribute energy to its customers. SSEN has specifications in place for procurement of wooden poles. The terms used in this specification are those quoted in ENA TS 43-88 and BS EN 14229:2010. All suppliers considered for supply are required to demonstrate certification in ISO 9001 and ISO 14001. The current supplier of SSEN's overhead line poles obtains their poles from forests in Finland and Norway[IC11.1]. The forests are certified by the PEFC (Programme for the Endorsement of Forest Certification). This accreditation is similar to the Forest

Stewardship Council (FSC) and seeks to protect forests by promoting sustainable forest management through certification. In Sweden, the forests are certified by the Forest Stewardship Council, in line with the Chain of Custody Standard and Controlled Wood. SSE's Sustainable Procurement Code outlines expectations for suppliers around responsible sourcing and resource consumption. The supplier guidance document that is provided alongside the Code outlines clear expectations for timber: 'All timber and timber products should be sourced from legal and sustainable sources, certified under the Forest Stewardship Council ("FSC") or Programme for the Endorsement of Forest Certification ("PEFC")'. The sustainable procurement code and the guidance document state that they outline expectations of the suppliers and their supply chains.

(8.9.2.5) Certification documentation

ICSE-PEFC-COC-1700193_ENG_Rundv.pdf

[Add row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Timber products

(8.10.1) Monitoring or estimating your deforestation and conversion footprint

Select from:

☒ No, and we do not plan to monitor or estimate our deforestation and conversion footprint in the next two years

(8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

Select from:

☒ Not an immediate strategic priority

(8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

SSE actively manages its environmental footprint and takes careful consideration of forest-related issues in its activities. However, SSE has undertaken a double materiality assessment, a concept which acknowledges that a company should report simultaneously on sustainability matters that are material in influencing business value and material to the environment and society, with support from an independent professional services firm. The objective was to confirm the ESG issues most material to SSE, both in terms of their impact on the business and the impact of the business on each issue. The assessment identified 21 ESG issues material and highlighted five highly material issues for SSE, alongside three areas of opportunity. These issues were: 1. Carbon emissions. 2. Sustainable energy generation. 3. Affordable and reliable energy. 4. Supply chain management. 5. Skilled workforce. The five highly material issues were identified as having the likelihood of and magnitude of potential financial/reputational impacts higher than those posed by the deforestation and conversion of other natural

ecosystems as a result of the timber products that SSE purchases. As such, monitoring or estimating the deforestation and conversion of other natural ecosystems is not an immediate strategic priority for SSE.

[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☒ No, and we do not plan to within the next two years

(8.14.5) Please explain

As a minimum, SSE expects all suppliers and contractors to comply with local laws and regulations. SSE does not have a formal a system to control, monitor, or verify its own compliance or its supplier’s compliance with forest regulations and/or mandatory standards. However, SSE’s Sustainable Procurement Code: Supplier Guidance document states that all timber and timber products on SSE sites should be sourced from legal and sustainable sources, certified under the Forest Stewardship Council (“FSC”) or Programme for the Endorsement of Forest Certification (“PEFC”).

[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

	Engagement in landscape/jurisdictional initiatives
	Select from: ☒ Yes, we engage in landscape/jurisdictional initiatives

[Fixed row]

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

Select all that apply

- ☒ Response to regulation
- ☒ Response to voluntary sectoral agreement
- ☒ Organization has operational presence in area
- ☒ Opportunity to protect and restore natural ecosystems
- ☒ Ability to contribute to/ build on existing landscape/jurisdictional initiatives
- ☒ Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems
- ☒ Recognized as priority landscape by credible multi-stakeholder groups or industry platforms

(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

As part of its obligation to conduct Environmental Impact Assessments (EIA) in all the jurisdictions under which the company operates, SSE undertakes detailed EIAs for large projects and completes an environmental assessment for projects where an EIA is not a statutory requirement. The four stages of the mitigation hierarchy – avoid, minimize, restore and offset – are embedded into the principles of EIA. Where projects are expected to have significant impacts on biodiversity, SSE strives to offset these impacts through actions such as developing Habitat Management Plans for renewable developments in the EIA stage, or funding conservation activity conducted by other groups. SSE also provides mitigation measures as part of planning proposals for all construction projects. Development in sensitive locations is often unavoidable to secure energy supplies for a net zero world and each location brings a unique set of circumstances to oversee. While every effort is made to carefully manage any risks or impacts to the environment, invariably situations arise, that need to be addressed to safely remedy any incidents. During construction of major projects, SSE adopts detailed measures to mitigate adverse environmental impacts, often under the guidance of a professional ecologist. These include implementation of relevant Species Protection Plans and Habitat Management Plans, that allow SSE to progress construction while protecting sensitive species. Furthermore, monitoring the impacts of operational assets on nature is vital to improve mitigation measures and address evidence gaps. Where SSE has an existing and proposed operational presence within an area, it actively contributes to policy consultations and research into its valuable habitats and species. SSE prioritises research and partnerships in the landscapes where it is known its operations will have an environmental impact. In 2025, SSEN Transmission published two research led studies in collaboration with SAMS Enterprise, which delivered critical insight into seagrass and native oysters – two foundational species vital to coastal health and marine biodiversity. These reports outline the state of play for these species in UK waters, including an overview of the current restoration efforts, techniques and research gaps. They also highlight the key areas and opportunities that can facilitate the success of restoration initiatives for these species to help protect and enhance marine biodiversity.

[Fixed row]

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year.

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☒ LJ1

(8.15.2.2) Name of initiative

Peatland Restoration

(8.15.2.3) Country/area

Select from:

☒ United Kingdom

(8.15.2.4) Latitude

58.44

(8.15.2.5) Longitude

-4.0735

(8.15.2.6) Name of landscape or jurisdiction area

Scotland and Ireland, specifically areas where SSE operate within areas of peatland.

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:

☒ Yes

(8.15.2.9) Area covered by the initiative (ha)

2300

(8.15.2.10) Type of engagement

Select all that apply

- ☒ Convener: Leads or facilitates the design, set-up, and high-level management of the initiative
- ☒ Funder: Provides full or partial financial resources

(8.15.2.11) Engagement start year

2007

(8.15.2.12) Engagement end year

Select from:

- ☒ Not defined

(8.15.2.14) Landscape goals supported by engagement

Environmental

- ☒ Biodiversity protected and/or restored
- ☒ Improved rate of carbon sequestration (e.g., through restoration)
- ☒ Natural ecosystems conserved and/or restored
- ☒ Reduced emissions from land use change and/or agricultural production

(8.15.2.15) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

- ☒ Collaborate on management/land use planning in the landscape/jurisdiction

Build community and multi-stakeholder capacities

- ☒ Promote and implement climate change adaptation and mitigation activities

(8.15.2.16) Type of partners engaged in the initiative design and implementation

Select all that apply

☒ Private sector

(8.15.2.17) Description of engagement

Peatlands play an important role in supporting biodiversity, water regulation and long term carbon storage. In recent years there have been major declines in the extent of blanket bog habitat in the UK, principally due to afforestation, drainage, burning and overgrazing. When peatland becomes degraded, it releases carbon into the atmosphere, rather than acting as a terrestrial carbon store. Peatland is a key habitat in the areas in which our businesses operate, especially in the north of Scotland and Ireland. As part of our projects, we implement a variety of peatland management techniques to restore this habitat back to good health. SSE Renewables actively manages peatland across a number of its operational wind farm sites and their associated Habitat Management Plan (HMP) areas in Scotland. Under its ED2 business plan, SSEN Distribution has committed to restoring 522ha of peatland across its licence areas over the five years to 2028. Across the business we have restored c.2,300ha of peatland to date in the UK and Ireland, with commitments in place to restore a further c.3,100ha. This work helps restore carbon stores, as well as providing benefits for biodiversity, such as food and shelter to a diverse range of wildlife.

(8.15.2.18) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☒ Yes, progress is monitored using an internally defined framework

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

Across the business, SSE has restored c.2,300ha of peatland to date in the UK and Ireland, with commitments in place to restore a further c.3,100ha.

(8.15.2.20) Claims made

Select from:

☒ No, we are not making any claims, and we do not plan to within the next two years

Row 2

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☒ LJ2

(8.15.2.2) Name of initiative

Seagrass Restoration

(8.15.2.3) Country/area

Select from:

☒ United Kingdom

(8.15.2.4) Latitude

50.705

(8.15.2.5) Longitude

-1.499

(8.15.2.6) Name of landscape or jurisdiction area

Coastlines around the south of England (coastlines within SSEN Distribution's licence area).

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:

☒ Yes

(8.15.2.9) Area covered by the initiative (ha)

17

(8.15.2.10) Type of engagement

Select all that apply

☒ Funder: Provides full or partial financial resources

(8.15.2.11) Engagement start year

2024

(8.15.2.12) Engagement end year

Select from:

☒ Please specify :March 31st 2028

(8.15.2.13) Estimated investment over the project period

800000

(8.15.2.14) Landscape goals supported by engagement

Environmental

- ☒ Biodiversity protected and/or restored
- ☒ Improved community resilience from climate adaptation plans or mitigation efforts
- ☒ Improved rate of carbon sequestration (e.g., through restoration)

(8.15.2.15) Organization actions supporting initiative

Build community and multi-stakeholder capacities

- ☒ Promote and implement climate change adaptation and mitigation activities

Enhance government and capacity

- ☒ Support local governments (or equivalent) to enhance landscape governance structure, and provide them with resources to develop and implement sustainable landscape policies and/or management plan

(8.15.2.16) Type of partners engaged in the initiative design and implementation

Select all that apply

- ☒ National government
- ☒ NGO and/or civil society

☒ Private sector

(8.15.2.17) Description of engagement

Through SSEN Distribution, SSE is supporting nature-based climate solutions through an £800,000 partnership with Project Seagrass. The funding supports the restoration of seagrass habitats across the Solent and Isle of Wight, including the planting of three hectares of seagrass as part of a wider ambition to restore 17 hectares across SSEN's operating areas. Seagrass meadows provide important biodiversity benefits, including habitat and nursery grounds for marine species, while also improving water quality, supporting coastal resilience and sequestering carbon in marine sediments. In addition to financial support, SSEN employees have participated in seagrass seed harvesting and restoration activities, helping to build awareness of nature recovery and ecosystem stewardship.

(8.15.2.18) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☒ Yes, progress is monitored using an internally defined framework

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

To date, seagrass seed harvesting has been completed with support from SSEN employee volunteers, seeds have been processed and stored for future planting, and restoration activities are underway to establish three hectares of seagrass habitat in the Solent and Isle of Wight as part of a broader 17-hectare restoration programme.

(8.15.2.20) Claims made

Select from:

☒ No, we are not making any claims, and we do not plan to within the next two years

[Add row]

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☒ LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☒ No, we do not produce/source from this landscape/jurisdiction

[Add row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☒ No, and we do not plan to within the next two years

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

☒ Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

☒ Project 1

(8.17.1.2) Project type

Select from:

- ☒ Peatland protection and restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

- ☒ Improvement to soil health
- ☒ Increase in carbon sequestration
- ☒ Reduce/halt biodiversity loss
- ☒ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

- ☒ No

(8.17.1.5) Description of project

SSE Renewables actively manages peatland across several of its operational wind farm sites and their associated Habitat Management Plan (HMP) areas in Scotland. Peatlands play an important role in supporting biodiversity, water regulation and long term carbon storage. In recent years there have been major declines in the extent of blanket bog habitat in the UK, principally due to afforestation, drainage, burning and overgrazing. When peatland becomes degraded, it releases carbon into the atmosphere, rather than acting as a terrestrial carbon store. Peatland is a key habitat in the areas in which our businesses operate, especially in the north of Scotland and Ireland. As part of our projects, we implement a variety of peatland management techniques to restore this habitat back to good health. Local Planning Authorities require an Environmental Impact Assessments (EIA) to be conducted where SSE's projects are likely to have significant effect on the environment. SSE will prepare an EIA Report containing the environmental information required by the EIA Regulations, covering a range of topics including Ecology and Nature Conservation, Hydrology, Hydrogeology and Geology and Ornithology amongst others. SSE Renewables' Strathly South Wind Farm is currently under construction in the north of Scotland. Due to historic land use the peatland it is located on is badly degraded. SSE Renewables' is restoring 1,600ha of this peatland to improve the conservation value of the site and create a larger, connected restoration landscape.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

- ☒ Project based in area with direct operations

(8.17.1.7) Start year

2025

(8.17.1.8) Target year

Select from:

☒ Indefinitely

(8.17.1.9) Project area to date (Hectares)

1600

(8.17.1.10) Project area in the target year (Hectares)

1600

(8.17.1.11) Country/Area

Select from:

☒ United Kingdom

(8.17.1.12) Latitude

58.44

(8.17.1.13) Longitude

-4.0735

(8.17.1.14) Monitoring frequency

Select from:

☒ Six-monthly or more frequently

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- ☒ Improvement to soil health
- ☒ Increase in carbon sequestration
- ☒ Reduce/halt biodiversity loss
- ☒ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

Peatlands play an important role in supporting biodiversity, water regulation and long term carbon storage. In recent years there have been major declines in the extent of blanket bog habitat in the UK, principally due to afforestation, drainage, burning and overgrazing. When peatland becomes degraded, it releases carbon into the atmosphere, rather than acting as a terrestrial carbon store. Peatland is a key habitat in the areas in which our businesses operate, especially in the north of Scotland and Ireland. As part of our projects, we implement a variety of peatland management techniques to restore this habitat back to good health.

Row 2

(8.17.1.1) Project reference

Select from:

- ☒ Project 2

(8.17.1.2) Project type

Select from:

- ☒ Peatland protection and restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

- ☒ Improvement to soil health
- ☒ Increase in carbon sequestration
- ☒ Reduce/halt biodiversity loss
- ☒ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☒ No

(8.17.1.5) Description of project

Peatlands play an important role in supporting biodiversity, water regulation and long term carbon storage. In recent years there have been major declines in the extent of blanket bog habitat in the UK, principally due to afforestation, drainage, burning and overgrazing. When peatland becomes degraded, it releases carbon into the atmosphere, rather than acting as a terrestrial carbon store. Peatland is a key habitat in the areas in which our businesses operate, especially in the north of Scotland and Ireland. As part of our projects, we implement a variety of peatland management techniques to restore this habitat back to good health. SSEN Distribution supports long-term peatland restoration by contributing to landscape-scale delivery through third-party partners. Through its work across Scottish and English regions, it has supported four peatland and high-carbon soil restoration projects. This includes RSPB's Forsinard Flows peatland restoration at the Nam Breac reserve in the Flow Country of the Scottish Highlands, where SSEN Distribution has funded 95ha of restoration to date. The project focuses on restoring bog hydrology and stabilising water table levels, helping to improve water quality, reduce erosion and slow the degradation of existing peatland habitats. Over time, this contributes to more resilient landscapes, enhanced biodiversity and reduced carbon emissions from previously degraded peat.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☒ Project based in area with direct operations

(8.17.1.7) Start year

2026

(8.17.1.8) Target year

Select from:

☒ Indefinitely

(8.17.1.9) Project area to date (Hectares)

95

(8.17.1.10) Project area in the target year (Hectares)

95

(8.17.1.11) Country/Area

Select from:

☒ United Kingdom

(8.17.1.12) Latitude

58.429

(8.17.1.13) Longitude

-3.987

(8.17.1.14) Monitoring frequency

Select from:

☒ Six-monthly or more frequently

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

- ☒ Improvement to soil health
- ☒ Increase in carbon sequestration
- ☒ Reduce/halt biodiversity loss
- ☒ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

This project relates to the RSPB's Forsinard Flows peatland restoration at the Nam Breac reserve in the Flow Country of the Scottish Highlands, where SSER Distribution has funded 95ha of restoration to date. The project focuses on restoring bog hydrology and stabilising water table levels, helping to improve water quality, reduce erosion and slow the degradation of existing peatland habitats. Over time, this contributes to more resilient landscapes, enhanced biodiversity and reduced carbon emissions from previously degraded peat.

[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☒ Specific groups, businesses, or organizations

(9.1.1.2) Description of exclusion

SSE excludes the water performance metrics from its thermal power stations that it does not have operational control. This applies to the Seabank, Saltend and Indian Queens (Triton), and Slough Multifuel power station, therefore they are excluded from the reporting boundary.

(9.1.1.3) Reason for exclusion

Select from:

☒ Shared premises

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☒ Judged to be unimportant or not relevant

(9.1.1.7) Country/area and river basin of exclusion

United Kingdom

☒ Other, please specify :River basins where Seabank (Severn basin), Saltend (Humber basin) and Indian Queens (Fal basin), and Slough Multifuel (Thames basin) power stations are located.

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

0

(9.1.1.9) Estimated % of total water

0

(9.1.1.10) Please explain

SSE excludes the water performance metrics from its thermal power stations that it does not have operational control. SSE has excluded any joint ventures where SSE has an equity ownership of less than 50%. For a full list of SSE's subsidiary undertakings, partnerships, joint ventures and associates, please refer to pages 222 to 231 of SSE's Annual Report 2026. All joint ventures where SSE does not have operational control have been excluded from SSE's water reporting. This applies to the Seabank, Saltend and Indian Queens (Triton), and Slough Multifuel power stations, therefore they are excluded from the reporting boundary. This also applied to Neos Networks. In the year ending 31 March 2019, the SSE Group disposed of 50% of its stake in Neos Networks Limited (formerly SSE Telecommunications Limited). SSE retains a 50% joint venture investment in Neos Networks Limited, but the Group does not have operational control over the activities undertaken by the company.

Row 3

(9.1.1.1) Exclusion

Select from:

☒ Specific groups, businesses, or organizations

(9.1.1.2) Description of exclusion

SSE has excluded power stations where the Company does not have operational control but does have a Power Purchase Agreement (PPA) in place. For example, this includes water withdrawal, discharge and consumption data at the Marchwood power station.

(9.1.1.3) Reason for exclusion

Select from:

☒ Shared premises

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☒ Other, please specify :SSE has excluded power stations where the Company does not have operational control but does have a Power Purchase Agreement (PPA) in place. For example, this includes water withdrawal, discharge and consumption data at the Marchwood power station.

(9.1.1.7) Country/area and river basin of exclusion

United Kingdom

☒ Other, please specify :River basin where Marchwood (Test basin) power station is located.

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

0

(9.1.1.9) Estimated % of total water

0

(9.1.1.10) Please explain

SSE excludes the water performance metrics from its thermal power stations that it does not have operational control and power stations which SSE has 100% power purchase agreements.

Row 4

(9.1.1.1) Exclusion

Select from:

☒ Country/geographical area

(9.1.1.2) Description of exclusion

Water withdrawal, consumed and discharged from SSE Renewables' international activities outside of the United Kingdom and Republic of Ireland.

(9.1.1.3) Reason for exclusion

Select from:

☒ Other, please specify :Any activities representing under 1% of the total performance metric (i.e. total water abstracted) are considered de-minimis by SSE.

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☒ Judged to be unimportant or not relevant

(9.1.1.7) Country/area and river basin of exclusion

France

☒ Other, please specify :Multiple small sites across different river basins.

Greece

☒ Other, please specify :Multiple small sites across different river basins.

Ireland

☒ Other, please specify :Multiple small sites across different river basins.

Spain

☒ Other, please specify :Multiple small sites across different river basins.

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

0

(9.1.1.9) Estimated % of total water

0

(9.1.1.10) Please explain

SSE has extended its renewables expansion to carefully selected international markets. The activities involve onshore and offshore wind project development opportunities in these markets. SSE's activities overseas cover employees based at small offices working on renewable energy development opportunities. Overseas operations are considered de-minimis as water withdrawal, consumed and discharged from SSE Renewables' international activities fall under SSE's materiality threshold for inclusion at 1% of total SSE Group water withdrawal, consumption and discharge.

Row 5

(9.1.1.1) Exclusion

Select from:

☒ Water aspects

(9.1.1.2) Description of exclusion

Water sourced from mains supplies or towns water is excluded from SSE's water performance metrics.

(9.1.1.3) Reason for exclusion

Select from:

☒ Other, please specify :Reporting boundary definition

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☒ Judged to be unimportant or not relevant

(9.1.1.7) Country/area and river basin of exclusion

Ireland

☒ Other, please specify :All operational and non-operational SSE sites in Ireland.

United Kingdom

☒ Other, please specify :All operational and non-operational SSE sites in the United Kingdom.

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

0

(9.1.1.9) Estimated % of total water

0

(9.1.1.10) Please explain

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.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals - total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – Telemetry systems and data loggers, rain gauges, visual inspections, and spot flow gauging. Thermal – combination of calculation by pump run hours and pump flow factors or flow metering.

(9.2.4) Please explain

Hydro and thermal generation activities contribute over 99% of SSE's total water withdrawals in terms of total volumes. These withdrawals are therefore business critical and monitored closely for operational and regulatory purposes. The continuous measurement is carried out via instrumentation at each hydro site that monitors water levels, valve/gate positions, flowrates, turbine generation and transmits this data to SSE's 24-hour control room. SSE's Thermal power stations monitor, measure and report water aspects to the appropriate regulators against specific environmental permits/licenses and their requirements. Across these sites, withdrawals are continuously monitored, either by a function of pump running hours multiplied by flow factors or through flow meters. The coverage is based on the number of sites where the measurement and monitoring of water withdrawal volume is relevant. These are SSE's Hydro power stations and Thermal power stations.

Water withdrawals - volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – Telemetry systems and data loggers, rain gauges, visual inspections, and spot flow gauging. Thermal – combination of calculation by pump run hours and pump flow factors or flow metering

(9.2.4) Please explain

Hydro and thermal generation activities contribute over 99% of SSE's total water withdrawals in terms of volumes by source. This data is gathered and monitored for both regulatory and operational purposes. The coverage is based on the number of sites where the measurement and monitoring of water withdrawal volume by source is relevant. These are SSE's Hydro power stations and Thermal power stations. Hydro - The continuous measurement is carried out via instrumentation at each hydro site that monitors water levels, valve / gate positions, flowrates, turbine generation and transmits this data to SSE's 24-hour control room.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Other, please specify :Periodic as required for process purposes

(9.2.3) Method of measurement

Hydro - Samples taken to third-party lab. Testing of water coming into plant (not at every site). This is typically where a private drinking water supply is needed at remote locations. Thermal – periodic sampling and analysis by independent UKAS Accredited laboratories.

(9.2.4) Please explain

Hydro and thermal generation activities contribute over 99% of SSE's total water withdrawals in terms of quality. This data is similarly gathered for regulatory and operational purposes. The coverage is based on the number of sites where the measurement and monitoring of water withdrawal quality is relevant. These are SSE's Hydro power stations and Thermal power stations. Where water is used on site as a private drinking / washing water supply for staff, then SSE routinely monitors the incoming water quality to ensure it is within the specification of the water treatment plant for that location. Samples are taken and analysed by third party laboratory service providers for this purpose. The local council may also take samples for independent lab testing as they have legal responsibility to regulate all private (i.e. non-Scottish Water) water supplies in Scotland.

Water discharges - total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – Telemetry systems and data loggers, rain gauges, visual inspections, and spot flow gauging. Thermal – combination of calculation by pump run hours and pump flow factors or flow metering.

(9.2.4) Please explain

Hydro and thermal generation activities contribute over 99% of SSE's total water discharges in terms of total volumes. These activities are business critical and therefore the data is gathered and monitored for regulatory and operational purposes. The coverage is based on the number of sites where the measurement and monitoring of water discharge volumes is relevant. These are SSE's Hydro power stations and Thermal power stations. The continuous measurement is carried out via instrumentation at each hydro site that monitors water levels, valve / gate positions, flowrates, turbine generation and transmits this data to SSE's 24-hour control room.

Water discharges - volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – Telemetry systems and data loggers, rain gauges, visual inspections, and spot flow gauging. Thermal – combination of calculation by pump run hours and pump flow factors or flow metering.

(9.2.4) Please explain

Hydro and thermal generation activities contribute over 99% of SSE's total water discharges in terms of volumes by destination. This data is gathered for regulatory and operational purposes. The coverage is based on the number of sites where the measurement and monitoring of water discharge volumes by destination are relevant. These are SSE's Hydro power stations and Thermal power stations. The continuous measurement is carried out via instrumentation at each hydro site that monitors water levels, valve / gate positions, flowrates, turbine generation and transmits this data to SSE's 24-hour control room.

Water discharges - volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – not applicable Thermal – combination of calculation by pump run hours and pump flow factors or flow metering, and other estimation methods for lower volume discharges.

(9.2.4) Please explain

Thermal power stations monitor, measure and report water aspects to the Regulators against specific environmental permits and this may include in some jurisdictions water discharge volumes by treatment method. The coverage is based on the number of sites where the measurement and monitoring of water discharges by treatment are relevant. This is based on the number Thermal power stations only. SSE's hydro-electric generation stations use freshwater to generate electricity. Water passes through turbines and is returned to the environment almost immediately. Since there is no change to the water that is returned to the environment, this parameter is not relevant to these operations.

Water discharge quality - by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ At least once a month

(9.2.3) Method of measurement

Hydro – not applicable. Thermal – some quality parameters are analysed by third party accredited laboratories based on regular samples (e.g. monthly) and some are continuously monitored by on-site instrumentation e.g. pH and chlorine.

(9.2.4) Please explain

Thermal power stations monitor, measure and report water aspects to the Regulators against specific environmental permits and this may include water discharge quality (by standard effluent parameters). The coverage is based on the number of sites where the measurement and monitoring of water discharges quality by standard effluent parameters are relevant. This is based on the number of SSE's Thermal power stations only. SSE's hydro-electric generation stations use freshwater to generate electricity. Water passes through turbines and is returned to the environment almost immediately. Since there is no change to the water that is returned to the environment, this water discharge quality by standard effluent parameter is not relevant to these operations.

Water discharge quality - emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Hydro - Oil used to lubricate turbines could potentially leak into the water course, but SSE has mitigations plans in place to stop such pollutants from entering the water that runs through its hydro assets. Volumes of oil used in stations by operational plant are monitored to identify and repair any cause of oil loss. Thermal - No on-site sources of the specific parameters identified in this question. The monitoring plan for discharges from SSE's power stations is determined and agreed with the relevant environmental regulator based upon the activities / risks at the stations. SSE has therefore considered that this is the set of 'standard effluent parameters' identified in the question above.

Water discharge quality - temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Temperature instrument / probe.

(9.2.4) Please explain

Thermal power stations monitor, measure and report water aspects to the Regulators against specific environmental permits and this may include water discharge quality in terms of temperature. The coverage is based on the number of sites where the measurement and monitoring of water discharge temperature is relevant. This is based on the number of SSE's Thermal power stations only. SSE's hydro-electric generation stations use freshwater to generate electricity. Water passes through turbines and is returned to the environment almost immediately. Since there is no significant temperature change as part of the hydropower operation, this water quality temperature parameter is not relevant to these operations.

Water consumption - total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – not applicable Thermal – combination of calculation by pump run hours and pump flow factors or flow metering.

(9.2.4) Please explain

The water that is consumed by SSE is used for cooling and as process water in SSE's thermal power stations. This is business critical activity and therefore data is gathered for both regulatory and operational purposes. The coverage is based on the number of sites where the measurement and monitoring of total water consumption volumes is relevant. This is based on the number Thermal power stations and non-operational sites (offices, data centres, depots and warehouses). SSE's hydro-electric generation stations use freshwater to generate electricity. Water passes through turbines and is returned to the environment almost immediately. Since there is no water consumption as a part of hydropower operations this water consumption by total volume parameter is not relevant for these operations.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Hydro – Telemetry systems and data loggers, rain gauges, visual inspections, and spot flow gauging.

(9.2.4) Please explain

Hydro - Water passing through one hydro facility is immediately returned to the environment and is typically recycled through a further 3-4 hydropower facilities in a cascade model. Therefore, the bulk of this water is recycled without compromising quality. SSE operates one pump storage scheme (Foyers) where water that is pumped from the lower reservoir to the upper reservoir is subsequently re-used for generation as it returns to the lower reservoir. Thermal power stations - water used within steam cycles is continuously reused, with a certain level of loss/bleed to maintain water quality. Sites with certain types of cooling systems recirculate water to minimise the need for abstraction, again with the use of blowdown (a bleed of concentrated water and subsequent top-up with fresh water) to maintain water quality. This re-use is inherent in the system design the quantity of reuse isn't monitored as it's a continuous process.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ At least once a month

(9.2.3) Method of measurement

Hydro – not applicable. Thermal - Combination of meter readings and flow meters

(9.2.4) Please explain

The water that is consumed by SSE for WASH purposes is in SSE's non-operational buildings for amenities. This data is gathered for internal monitoring and measurement purposes to support efficiency activities and programmes. The coverage is based on the number of full-time employees.
[Fixed row]

(9.2.1) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

Fulfilment of downstream environmental flows

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☒ 100%

(9.2.1.2) Please explain

SSE's heritage has its foundations in the largescale development of hydroelectricity in the north of Scotland in the 1930s and 1940s with some a small number of sites added in the late 1990s and early 2000s. The requirement for environmental flows for these schemes, particularly as relevant to the successful migration and spawning of salmon, were very well developed for the time and have been added to and modified over the years based on practical experience and, more recently, changes in legislation. SSE works closely with regulators, environmental organisations, fishery interests and local communities to ensure that its hydro-electricity operations have minimal adverse impacts on these stakeholders, biodiversity and the environment. SSE monitors all abstractions (based on the volume of water passing through its turbines), compensation and freshet flows and report these to the Regulator, the Scottish Environment Protection Agency (SEPA), on an annual basis or as requested. Environmental flows are defined as conditions in the operating licence issued by SEPA. There is a legally defined process for SEPA to vary these flows if this is necessary to protect the environment.

Sediment loading

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☒ 100%

(9.2.1.2) Please explain

There is no impact to sediment loading from SSE's hydro operations in normal operating conditions; during maintenance, non-routine overhauls and other non-routine activities sediment loading is monitored. For these activities, SSE has emergency response and containment processes in place to manage any impacts from these activities. Normal and ongoing management of sediment to maintain river continuity is undertaken using methods agreed with SEPA. SSE is in the process of developing specific sediment management plans for particularly environmentally sensitive locations.

Other, please specify

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☒ 100%

(9.2.1.2) Please explain

SSE's hydro power stations operate in the north of Scotland in freshwater catchments. Salmon and sea trout return to breed in the rivers every year. To safeguard the fish stocks fish ladders and fish screens help the adult fish return upstream to breeding grounds and for juvenile smolts to return to the sea. SSE closely monitors the operation of these fish passes and fish screens. SSE's responsibilities to operate and maintain fish passes and screens date back to the original Acts of Parliament that were passed between the 1920s and the 1970s. These responsibilities are now covered by conditions of the operating licences issued by SEPA. Fish counters have been installed on most of the major fish passes since the 1950s and are still operated and maintained by SSE. The count data, and the software SSE has developed to manage and view the data, is made freely available to SEPA and the local District Salmon Fishery Boards. SSE also supports many projects to capture, tag and release salmon and sea trout smolts heading out to sea as part of research and fishery management improvement projects. SSE uses AI technology, which consists of cameras that gather footage and automatically detect and count the salmon, enabling the collection of valuable and accurate data for monitoring.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

22150150

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

(9.2.2.6) Please explain

SSE depends on water in various ways across its operations, including for cooling and process use in electricity generation. SSE seeks to use water in a sustainable way. In terms of water use, SSE's hydro-electric generation stations use freshwater to generate electricity in their operations. The water passes through turbines to generate electricity and is returned to the environment almost immediately and therefore the impact on the freshwater sources is minimal. In 2025/26, total water abstracted by SSE slightly decreased to 22,150 million m3 from 22,795 million m3 the previous year. The vast majority (98%) of water abstracted in 2025/26 was used in SSE's hydro generation operations. This water is technically recorded as abstracted, but it passes through turbines to generate electricity and is returned to the environment almost immediately and therefore has minimal environmental impact. Around 2% of total water abstracted by SSE in 2025/26 was used in its thermal generation operations. SSE's total water abstracted excluding hydro operations decreased by 7% between 2024/25 and 2025/26, mainly due to a decrease in thermal generation output. SSE expects the quantity and efficiency of hydro water withdrawal to continue to be significant as hydro and other renewable technologies are key to its net zero transition plans by 2040. The forecast for water withdrawals and discharges depends on rainfall patterns, making a reliable five-year projection unavailable.

Total discharges

(9.2.2.1) Volume (megaliters)

22147828

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

(9.2.2.6) Please explain

Similar to water abstraction, SSE's water discharges are from across its operations, including for cooling and process use in electricity generation. In 2025/26, total water discharged by SSE slightly decreased to 22,148 million m3 from 22,793 million m3 the previous year. The slight reduction in water discharged was largely due to a reduction in water passing through SSE's hydro-electric generation plant as a result of lower levels of rainfall compared to the previous year. For SSE's thermal generation operations, the water returned mirrors the water abstracted trend. Around 2% of total water returned in 2025/26 was from SSE's thermal generation operations. For thermal generation water is used for cooling and as process water in a variety of operations. Water abstraction and return for thermal generation generally reflects the overall output of the power station and the type of water system used by the power station. SSE's total water discharged excluding hydro operations decreased by 7% between 2024/25 and 2025/26, mainly due to a decrease in thermal generation output. SSE expects the quantity and efficiency of hydro water withdrawal to continue to be significant as hydro and other renewable technologies are key to its net zero transition plans by 2040. The forecast for water withdrawals and discharges depends on rainfall patterns, making a reliable five-year projection unavailable.

Total consumption

(9.2.2.1) Volume (megaliters)

2321

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

(9.2.2.6) Please explain

Total water consumed is calculated using the UK Government (DESNZ) reporting standards. Water consumed refers to the amount of water abstracted from the environment minus the amount returned after withdrawal. Water is used to cool generation plant (in thermal operations); as process water for a variety of operations (thermal generation operations); and as a source of energy in hydro generation schemes. The total water consumed reflects the 'volume of water used by the business to conduct its operations'. The water that is consumed by SSE is used primarily as cooling and process water in SSE's thermal power stations. In 2025/26, SSE consumed 2.32 million m3, accounting for 0.01% of the total water withdrawals in that period. Water consumed decreased by 8% between 2024/25 and 2025/26 mainly due to a decrease in thermal generation output. Note that the reported total water consumed metric for 2024/25 has been restated from 2.37 million m3 to 2.51 million m3. The forecast for total water consumption is dependent on market conditions and plant availability, which dictates which power stations run as well as generation total output, making a reliable five-year projection unavailable.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ No

(9.2.4.8) Identification tool

Identification tool used

☒ Other, please specify :As defined by the relevant environmental regulators in the jurisdictions where SSE's assets are located

(9.2.4.9) Please explain

Hydro and thermal generation activities account for more than 99% of SSE's total water withdrawals by volume. This data is collected for both regulatory compliance and operational needs, as a reliable water supply is essential for power generation in hydro and thermal stations. All water withdrawals within SSE's power generation operations are conducted within the abstraction limits set by licences issued by environmental regulators, following careful assessment of water availability and environmental impact. In SSE's thermal power stations, water is primarily used for cooling and as process water. Individual installations monitor, measure and report water aspects to the regulators in accordance with specific environmental permits or licences. All of SSE's thermal stations in England operate within the strict bounds of water abstraction licences issued by the Environment Agency which are subject to periodic review based on water resources management plans and water resource availability. In Ireland, none of SSE's thermal power stations have been identified as being located in areas of water stress under the EU Water Framework Directive (e.g. River Abstraction pressures). In Scotland, there is no direct classification by SEPA for water stressed areas. For water bodies affected by SSE hydro operations, these are classified by SEPA under the European Water Framework Directive (WrFD) for quality, ecology and hydrology. SSE uses various models and tools, for example Aquator and GR6J, to analyse hydrology and other hydro operational metrics to ensure water resources are efficiently managed within the constraints of the system (for instance: in terms of rainfall, reservoir inflows, snowmelt, storage, power station availability and efficiency). Following SSE's reduction in water abstraction on the River Garry and its tributaries to meet the WrFD requirements under SEPA's second River Basin Management Plan (RBMP), SSE continues to engage with SEPA on a small number of minor water bodies under potential consideration for the third RBMP to identify and agree what operational changes may be necessary to meet WrFD requirements in the future. Whilst SSE uses the definition of water stress as defined by the relevant environmental regulators in the jurisdictions where SSE's assets are located, it also evaluates water withdrawals from areas identified as water-stressed using the WRI Aqueduct tool. The tool demonstrates that Scotland, where SSE's hydro operations are located, is in the lowest category of risk. Furthermore, all thermal stations in Ireland and in Scotland are located in the Low Baseline Water Stress category using the WRI Aqueduct tool. In England under the WRI Aqueduct tool baseline water stress classification, the majority of SSE's thermal power stations are located in the low-medium category. SSE Thermal operated power stations Burghfield and Slough Heat and Power, are

located in 'high' risk categories using the WRI Aqueduct tool. Some Thermal sites are in regions identified under the Environment Agency's 'Water Stressed Areas' 2021 classification, while designed for water supply company classification, SSE has used it as an indicator of English regions of water stress. The following stations are in regions supplied by water companies classified as 'water stressed': Keadby 1 and 2 Power Stations, Medway Power Station, Chickerell & Burghfield (embedded) Power Stations, Slough Heat & Power. To set this in context, the largest use of water at power stations is for cooling water. Two of these stations are air cooled (Chickerell & Burghfield (embedded) Power Stations) so have minimal cooling water use, three stations (Keadby 1 Power Station, Medway Power Station and Marchwood Power Station) abstract cooling water from tidal estuaries so are a low risk to fresh water supplies / base river flows. Of the two remaining stations, one station abstracts water from a non-tidal / fresh water source (Keadby 2) and one from a groundwater source (Slough Heat and Power), these abstractions have been granted by the Environment Agency based on appropriate assessments of potential impacts to water resources.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

21647732

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

SSE's hydro generation assets abstract water from freshwater lochs which is returned almost immediately to the environment and comprised 98% of total water abstracted. Hydro generation output decreased slightly from the previous year, resulting in lower volumes of water being abstracted. SSE's total freshwater withdrawn excluding hydro operations decreased by 6% between 2024/25 and 2025/26 reflecting a decrease in thermal output. Thresholds between periods: 'much higher/lower' involve a 'increase/decrease of 10% or greater'; 'higher/lower' '3%- 9% change'. The 'stayed the same' category is '0%-2% change'. SSE calculates the water withdrawn using UK Government (BEIS) reporting standards. Data is independently assured by professional services firm EY. Volume of water abstracted by hydro plant is measured via telemetry and for thermal plant a combination of calculation by pump run hours and pump flow factors or flow metering is used.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

499000

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Brackish water / seawater is withdrawn for SSE's thermal generation assets: Keadby 1, Peterhead, Medway, Lerwick and Great Island. The overall output of the power stations and the cooling system used by the generators would have the most influence on the water withdrawals from brackish water (hybrid cooling towers, for example, require less water than once-through systems). Compared to the previous year, brackish water and seawater abstraction decreased as a result of reduced thermal output, resulting in lower demand for brackish water and seawater in their cooling processes. Thresholds between periods: 'much higher/ lower' involve a 'increase/ decrease of 10% or greater'; 'higher/lower' '3%- 9% change'. The 'stayed the same' category is '0%-2% change'. Water abstracted is measured with flow meters. Water volumes are calculated using UK Government (BEIS) reporting standards. EY assure the data.

Groundwater - renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

3417.44

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

Water withdrawn from groundwater is used at the Rhode and Slough Heat and Power biomass power stations. The volume of water withdrawn is influenced by output and the type of cooling water system use, with flow meters measuring the withdrawal. Additionally, at Slough Heat and Power, groundwater is abstracted for both station operations and to supply SSE's water business, serving c.600 business customers. The increase in groundwater withdrawal was mainly caused by higher demand for cooling water as power generation increased year on year at Slough Heat and Power. The facility also now provides water for the adjacent Slough Multifuel Power Station, which commenced operations in 2024/25. Thresholds between periods: 'much higher/ lower' involve a 'increase/ decrease of 10% or greater'; 'higher/lower' '3%- 9% change'. The 'stayed the same' category is '0%-2% change'. SSE calculates the water withdrawn, consumed /returned using UK Government reporting standards. Data is assured by EY.

Groundwater - non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SSE does not withdraw water from non-renewable groundwater sources.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

SSE does not withdraw water from produced/entrained water sources. SSE does not have any oil and gas extraction operations.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Only water sourced from surface water sources (rivers, lochs, sea, estuaries, canals) and groundwater sources is included. Water sourced from mains supplies or towns water is excluded.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

21645165

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharges to fresh water sources is undertaken by SSE's hydro generation assets, and a few of its thermal generation assets discharge water to rivers. Over 98% of SSE's total water returned to the environment is by its hydro generation assets. In comparison to the previous year, water discharged to fresh surface water decreased by 3%. The fall in discharge volumes to fresh surface water was primarily due to a reduction in water passing through SSE's hydro generation facilities as a result of lower levels of rainfall compared to the previous year. Output from thermal sites that discharge to fresh water also decreased, reflecting a decrease in thermal output. Thresholds between years: 'much higher/ lower' involve a 'increase/ decrease of 10% or greater'; 'higher/lower' '3%-9% change'; 'stayed the same' is '0%-2% change'

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

499489

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

SSE's Keadby 1, Keadby 2, Peterhead, Medway, Lerwick and Great Island power stations discharge to brackish waters. The overall output of the power stations and the cooling system used by the generators would have the most influence on the water discharge to brackish water (hybrid cooling towers, for example, require less water than once-through systems). Compared to the previous year, brackish water and seawater discharge decreased as a result of reduced thermal output, resulting in lower demand for brackish water and seawater in their cooling processes. Water discharge is measured through a combination of calculation by pump run hours and pump flow factors or flow metering is used. Water volumes are calculated using UK Government reporting standards and EY assure the data.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

SSE's policy is to meet all regulatory requirements. Environmental regulations that govern SSE's operations do not allow for discharge to groundwater. Therefore, this is not applicable.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

3174

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Water discharged to third-party destinations is from SSE's Burghfield, Chickerell, Tawnaghmore and Slough Heat and Power power stations. Additionally, at Slough Heat and Power, groundwater is abstracted for both station operations and to supply SSE's private water business, serving approximately 600 business customers. In comparison to the previous year, there was a notable increase in third-party discharge. This was mainly caused by higher demand for cooling water as power generation increased year on year at Slough Heat and Power. The facility also now provides water for the adjacent Slough Multifuel Power Station, which commenced operations in 2024/25. Thresholds between periods: 'much higher/ lower' involve a 'increase/ decrease of 10% or greater'; 'higher/lower' '3%- 9% change'. The 'stayed the same' category is '0%-2% change'. SSE calculates the water withdrawn, consumed /returned using UK Government (BEIS) reporting standards. Data is independently assured by EY.

[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

This is not applicable for SSE.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

SSE's thermal power stations previously treated some process and cooling waters using tertiary treatment methods prior to discharge back to source. The closure of the Fiddlers Ferry power station in 2020 meant that SSE no longer required any Tertiary treatment of Flue Gas Desulfurization (FGD) wastewater.

Secondary treatment

(9.2.9.1) Volume (megaliters)

3.8

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Sector-specific standards

(9.2.9.6) Please explain

SSE's thermal power stations treat some process and cooling waters using secondary treatment methods prior to discharge back to source. The decrease from the previous year is a result of a prolonged outage at Medway Power Station which contributed to a reduction in generation at the power station

Primary treatment only

(9.2.9.1) Volume (megaliters)

7.2

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Sector-specific standards

(9.2.9.6) Please explain

SSE's thermal power stations treat some process and cooling waters using primary treatment methods prior to discharge back to source. The volume of water discharged following primary treatment increased in 2025/26 as the allocation from Aldbrough and Atwick gas storage assets was re-allocated to primary to reflect the water passing through silt traps before discharge to local watercourse. This was previously reported under "other". Some SSE Hydros have very small-scale private drinking water supplies (typically package membrane treatment) and discharges (septic tanks) related to staff welfare services at remote sites. Most of these sites are not permanently staffed but facilities are provided for visiting staff when carrying out standard maintenance routines.

No treatment

(9.2.9.1) Volume (megaliters)

21979905

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Lower

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.6) Please explain

Over 98% of the total water abstracted by SSE in 2025/26 was used in hydro generation operations and was returned to the environment almost immediately, meaning there is no change of state and no treatment is required. In 2025/26 SSE abstracted 22,150 million m3 of water compared to 22,795 million m3 in 2024/25. The reduction in water discharged to the natural environment without treatment was largely due to a reduction in water passing through SSE's hydro plants due to lower rainfall compared to the previous year. Most water abstracted and returned for thermal generation is used for cooling. Cooling processes include recirculatory systems which reuse the water and once through direct cooling systems. Both systems use water to cool and there is minimal change in the water quality between abstraction and its return to the natural environment, so no further treatment is required. For some processes the water abstracted is treated before discharged back to source (described above). The volume of water discharged to the natural environment without treatment reduced in 2025/26 compared to the previous year. This is attributed to lower generation output at Medway Great Island and Keadby 1. SSE's Keadby 1&2, Peterhead, Medway, Lerwick, Great Island power stations discharge

to brackish or sea waters. Water was discharged to third-party destinations with no treatment in 2025/26 from SSE Thermal's Burghfield, Chickerell, Tawnaghmore, Keadby, Great Island and Slough Heat & Power stations, and from Aldbrough and Atwick gas storage sites. Water discharged to third-party destinations increased in 2025/26 and is attributed to the inclusion of Slough Heat & Power station under SSE Thermal reporting. SSE aligns with third-party definitions used by CDP, which includes wastewater transported, treated, disposed or further used by another party in this category. As such, sewage that is removed from an SSE site in a tanker by a third-party is considered as third-party discharged.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

This is not applicable for SSE.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

SSE has not yet identified facilities in its direct operations with water-related dependencies, impacts, risks, and opportunities. However, SSE is committed, over time, to the enhancement of its nature-related reporting. In 2025, SSE worked with third-party specialists to apply the TNFD-aligned LEAP assessment process to a sample of assets, across different technology types, to understand its direct interactions with nature. In addition, SSE undertook a gap analysis to understand its alignment with the TNFD framework. Since this exercise, SSE has been working with a third party to develop a tool to undertake a LEAP assessment of its Transmission assets. SSE will be utilising the results to inform its approach and future disclosures while continuing to monitor developments in nature-related reporting frameworks regarding dependencies and impacts.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with substantive water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

(9.3.4) Please explain

SSE has not yet identified facilities in its upstream value chain with water-related dependencies, impacts, risks, and opportunities. Within the next two years, further assessments concerning SSE's dependencies, impacts, risks and opportunities will focus on how SSE's direct operations interact with surrounding nature, for example, biodiversity importance, ecosystem delivery and water risk, utilising national datasets.

[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ We do not have this data but we intend to collect it within two years

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

10186500000

(9.5.2) Total water withdrawal efficiency

459.88

(9.5.3) Anticipated forward trend

SSE's largest activities by revenue are trading and energy supply, both of which are high volume, low margin activities. SSE's largest businesses by profit and capex are typically renewables and networks. SSE believes that revenue is a poor measure of its economic activity and estimating forward trends for revenue is difficult.
[Fixed row]

(9.7) Do you calculate water intensity for your electricity generation activities?

Select from:

☒ Yes

(9.7.1) Provide the following intensity information associated with your electricity generation activities.

Row 1

(9.7.1.1) Water intensity value (m3/denominator)

0.04

(9.7.1.2) Numerator: water aspect

Select from:

☒ Other, please specify :Water abstracted by Thermal assets

(9.7.1.3) Denominator

Select from:

☒ MWh

(9.7.1.4) Comparison with previous reporting year

Select from:

☒ Higher

(9.7.1.5) Five-year forecast

Select from:

☒ Unknown

(9.7.1.6) Use of the metric within the organization

Select all that apply

☒ Other, please specify :SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes

(9.7.1.7) Please explain

SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes. For thermal generation water is used for cooling and as process water. Water abstraction and return for thermal generation reflects the overall output of the power station as well as the type of water system used by the power station. The water withdrawal intensity value increased despite a 7% reduction in total water withdrawn (excluding hydro operations) between 2024/25 and 2025/26 driven by lower thermal generation output. The increase in intensity can be attributed to a shift in the proportion of output away from power stations using recirculatory cooling systems such as Medway, which experienced extended outages in 2025/26, to stations using 'once-through cooling water systems', which only cycle water once for cooling purposes and therefore typically require more water throughput. The water withdrawn intensity increased from 0.040 megalitres/MWh to 0.042 megalitres/MWh during the two periods (water withdrawn intensity is calculated using total water abstracted - thermal (megalitres) against total thermal generation output (MWh)).

Row 2

(9.7.1.1) Water intensity value (m3/denominator)

0.04

(9.7.1.2) Numerator: water aspect

Select from:

☒ Other, please specify :Total water returned by Thermal assets

(9.7.1.3) Denominator

Select from:

☒ MWh

(9.7.1.4) Comparison with previous reporting year

Select from:

☒ Higher

(9.7.1.5) Five-year forecast

Select from:

☒ Unknown

(9.7.1.6) Use of the metric within the organization

Select all that apply

☒ Other, please specify :SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes

(9.7.1.7) Please explain

SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes. For thermal generation water is used for cooling and as process water. Water abstraction and return for thermal generation reflects the overall output of the power station as well as the type of water system used by the power station. The water returned intensity value increased despite a 7% reduction in total water returned (excluding hydro operations) between 2024/25 and 2025/26 driven by lower thermal generation output. The increase in intensity can be attributed to a shift in the proportion of output away from power stations using recirculatory cooling systems such as Medway, which experienced extended outages in 2025/26, to stations using 'once-through cooling water systems', which only cycle water once for cooling purposes and therefore typically require more water throughput. The water returned intensity increased from 0.039 megalitres/MWh to 0.042 megalitres/MWh during the two periods (water withdrawn intensity is calculated using total water returned - thermal (megalitres) against total thermal generation output (MWh)).

Row 3

(9.7.1.1) Water intensity value (m3/denominator)

0

(9.7.1.2) Numerator: water aspect

Select from:

☒ Other, please specify :Total water consumed by Thermal assets

(9.7.1.3) Denominator

Select from:

☒ MWh

(9.7.1.4) Comparison with previous reporting year

Select from:

☒ Higher

(9.7.1.5) Five-year forecast

Select from:

☒ Unknown

(9.7.1.6) Use of the metric within the organization

Select all that apply

☒ Other, please specify :SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes

(9.7.1.7) Please explain

Water intensity value of 0.0002 m3/MWh is reported here. SSE uses water intensity to inform water optimisation strategies in its thermal generation plant as well as for regulatory resource efficiency metrics reporting purposes. For thermal generation water is used for cooling and as process water. Water abstraction and return for thermal generation reflects the overall output of the power station as well as the type of water system used by the power station. Water consumed decreased by 8% between 2024/25 and 2025/26. Despite this, the water consumption intensity value increased year on year, even though the reduction in total water consumed was modest and overall thermal output fell by 13% during the same period. The primary reason for the increase in intensity is due to a significant reduction in output in Medway, which experienced extended outages in 2025/26. More frequent start-up and shutdown periods led to an increase in water consumption intensity in 2025/26.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: ☒ No	SSE's products (i.e. electricity and gas sold) do not contain substances classified as hazardous by a regulatory authority.

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ No, and we do not plan to address this within the next two years

(9.14.6) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☒ Not an immediate strategic priority

(9.14.7) Please explain

The vast majority (98%) of water abstracted in 2025/26 was used in SSE's hydro generation operations. This water is technically recorded as abstracted, but it passes through turbines to generate electricity and is returned to the environment almost immediately and therefore has minimal environmental impact. Despite this minimal environmental impact overall, SSE works closely with regulators, environmental organisations and the local community to ensure that its hydro-electricity operations have minimal adverse impacts on these stakeholders, biodiversity and the environment. SSE monitors all abstractions (based on the volume of water passing through its turbines), compensation and freshet flows and report these to the Regulator, the Scottish Environment Protection Agency (SEPA), on an annual basis or as requested.

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

SSE sets environmental incident targets which incorporate water pollution. However, SSE does not currently set individual water pollution targets.

Water withdrawals

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

Following a rationalisation of its non-operational building portfolio, SSE is now aiming to rebaseline its water data. This process will inform the establishment of a new internal water target that accurately reflects the current scope of the SSE estate.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

SSE does not set targets relating to Water, Sanitation, and Hygiene (WASH) services. All SSE employees have access to safely managed drinking water, sanitation services and handwashing.

Other

(9.15.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- | | |
|---|---|
| ☒ Law & policy | ☒ Livelihood, economic & other incentives |
| ☒ Species management | |
| ☒ Education & awareness | |
| ☒ Land/water protection | |
| ☒ Land/water management | |

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ State and benefit indicators ☒ Pressure indicators ☒ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

In 2025, SSE completed a TNFD-aligned LEAP (Locate, Evaluate, Assess and Prepare) assessment to identify and assess impacts and nature-related risks and opportunities. SSE identified 125 direct operational assets across the UK and Ireland, considering the most material business operations, leveraging the 'Exploring Natural Capital Opportunities, Risks and Exposure' (ENCORE) nature materiality screening tool. The Locate phase, through GIS analysis of asset locations, site boundaries and appropriate Zones of Influence has identified where and how SSE's direct operational in scope assets interact with sensitive locations in proximity, utilising national datasets across UK and Ireland. Examples of the GIS data sets utilised for analysis are; for biodiversity importance: SSI, SAC, SPA, Ramsar, SAC, MPA etc; Ecosystem service delivery importance: National Parks, Areas of Outstanding National Beauty, National Heritage Areas etc; Water Risk; and Ecosystem integrity: Biodiversity Intactness Index. SSE has worked with third-party specialists to apply the TNFD LEAP assessment process to a sub-sample of these 125 identified direct operational assets representing our technology types to further understand our direct interactions with nature and get a more granular picture. In addition, we undertook a corporate level assessment and gap analysis to understand our performance against the TNFD framework. Since this exercise, we have

been working with a third party in the development of their tool to undertake a LEAP assessment of our SSENT assets. The continuation of our TNFD LEAP assessments of our impacts, dependencies, risks and opportunities will inform future disclosures on our interactions with these sites.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

Not considered within the scope of SSE's Locate, Evaluate, Assess and Prepare (LEAP) approach.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Not assessed

(11.4.2) Comment

Not considered within the scope of SSE's Locate, Evaluate, Assess and Prepare (LEAP) approach.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

In 2025, SSE completed a TNFD-aligned LEAP (Locate, Evaluate, Assess and Prepare) assessment to identify and assess impacts and nature-related risks and opportunities. SSE identified 125 direct operational assets across the UK and Ireland, considering the most material business operations, leveraging the 'Exploring Natural Capital Opportunities, Risks and Exposure' (ENCORE) nature materiality screening tool. The Locate phase, through GIS analysis of asset locations, site boundaries and appropriate Zones of Influence has identified where and how SSE's direct operational in scope assets interact with sensitive locations in proximity, utilising national datasets across UK and Ireland. Examples of the GIS data sets utilised for analysis are; for biodiversity importance: SSI, SAC, SPA, Ramsar, SAC, MPA etc; Ecosystem service delivery importance: National Parks, Areas of Outstanding National Beauty, National Heritage Areas etc; Water Risk; and Ecosystem integrity: Biodiversity Intactness Index. SSE has worked with third-party specialists to apply the TNFD LEAP assessment process to a sub-sample of these 125 identified direct operational assets representing our technology types to further understand our direct interactions with nature and get a more granular picture. In addition, we undertook a corporate level assessment and gap analysis to understand our performance against the TNFD framework. Since this exercise, we have been working with a third party in the development of their tool to undertake a LEAP assessment of our SSENT assets. The continuation of our TNFD LEAP assessments of our impacts, dependencies, risks and opportunities will inform future disclosures on our interactions with these sites.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

In 2025, SSE completed a TNFD-aligned LEAP (Locate, Evaluate, Assess and Prepare) assessment to identify and assess impacts and nature-related risks and opportunities. SSE identified 125 direct operational assets across the UK and Ireland, considering the most material business operations, leveraging the 'Exploring Natural Capital Opportunities, Risks and Exposure' (ENCORE) nature materiality screening tool. The Locate phase, through GIS analysis of asset locations, site boundaries and appropriate Zones of Influence has identified where and how SSE's direct operational in scope assets interact with sensitive locations in proximity, utilising national datasets across UK and Ireland. Examples of the GIS data sets utilised for analysis are; for biodiversity importance: SSI, SAC, SPA, Ramsar, SAC, MPA etc; Ecosystem service delivery importance: National Parks, Areas of Outstanding National Beauty, National Heritage Areas etc; Water Risk; and Ecosystem integrity: Biodiversity Intactness Index. SSE has worked with third-party specialists to apply the TNFD LEAP assessment process to a sub-sample of these 125 identified direct operational assets representing our technology types to further understand our direct interactions with nature and get a more granular picture. In addition, we undertook a corporate level assessment and gap analysis to understand our performance against the TNFD framework. Since this exercise, we have been working with a third party in the development of their tool to undertake a LEAP assessment of our SSENT assets. The continuation of our TNFD LEAP assessments of our impacts, dependencies, risks and opportunities will inform future disclosures on our interactions with these sites.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ Data not available

(11.4.2) Comment

In 2025, SSE completed a TNFD-aligned LEAP (Locate, Evaluate, Assess and Prepare) assessment to identify and assess impacts and nature-related risks and opportunities. SSE identified 125 direct operational assets across the UK and Ireland, considering the most material business operations, leveraging the 'Exploring Natural Capital Opportunities, Risks and Exposure' (ENCORE) nature materiality screening tool. The Locate phase, through GIS analysis of asset locations, site boundaries and appropriate Zones of Influence has identified where and how SSE's direct operational in scope assets interact with sensitive locations in proximity, utilising national datasets across UK and Ireland. Examples of the GIS data sets utilised for analysis are; for biodiversity importance: SSI, SAC, SPA, Ramsar, SAC, MPA etc; Ecosystem service delivery importance: National Parks, Areas of Outstanding National Beauty, National Heritage Areas etc; Water Risk; and Ecosystem integrity: Biodiversity Intactness Index. SSE has worked with third-party specialists to apply the TNFD LEAP assessment process to a sub-sample of these 125 identified direct operational assets representing our technology types to further understand our direct interactions with nature and get a more granular picture. In addition, we undertook a corporate level assessment and gap analysis to understand our performance against the TNFD framework. Since this exercise, we have been working with a third party in the development of their tool to undertake a LEAP assessment of our SSENT assets. The continuation of our TNFD LEAP assessments of our impacts, dependencies, risks and opportunities will inform future disclosures on our interactions with these sites.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☒ Water consumption- total volume

☒ Water discharges- total volumes

☒ Water withdrawals- total volumes

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISAE 3410

(13.1.1.4) Further details of the third-party verification/assurance process

EY has performed a 'limited assurance engagement' as defined by International Standards on Assurance Engagements to report on SSE's selected sustainability data listed below: • Scope 1 GHG emissions - MtCO₂e • Scope 2 GHG emissions - MtCO₂e • Scope 3 GHG emissions (Categories 3, 4, 6, 9, 11 and 15 only) - MtCO₂e • GHG emissions from Gas sold (Scope 3 - Category 11) - MtCO₂e • Scope 1 GHG emissions intensity of electricity generated - gCO₂e/kWh • Total reported GHG emissions - MtCO₂e • Total water abstracted - million m³ • Total water consumed - million m³ • Total water returned - million m³ • Sulphur dioxide (SO₂) – thermal generation - tonnes • Nitrogen oxides (NO_x) – thermal generation - tonnes • Sulphur hexafluoride (SF₆) – thermal generation and electricity transmission and distribution activities - kg • Women's representation in SSE's Leadership Group - % • Value awarded through SSE's community investment funds (excluding regulated funds) - £m

(13.1.1.5) Attach verification/assurance evidence/report (optional)

sse-public-limited-assurance-statement 2026.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Other data point in module 7, please specify :GHG emissions from Gas sold (Scope 3 - Category 11) - MtCO₂e Scope 1 GHG emissions intensity of electricity generated - gCO₂e/kWh

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISAE 3410

(13.1.1.4) Further details of the third-party verification/assurance process

EY has performed a 'limited assurance engagement' as defined by International Standards on Assurance Engagements to report on SSE's selected sustainability data listed below: • Scope 1 GHG emissions - MtCO₂e • Scope 2 GHG emissions - MtCO₂e • Scope 3 GHG emissions (Categories 3, 4, 6, 9, 11 and 15 only) - MtCO₂e • GHG emissions from Gas sold (Scope 3 - Category 11) - MtCO₂e • Scope 1 GHG emissions intensity of electricity generated - gCO₂e/kWh • Total reported GHG emissions - MtCO₂e • Total water abstracted - million m³ • Total water consumed - million m³ • Total water returned - million m³ • Sulphur dioxide (SO₂) – thermal generation - tonnes • Nitrogen oxides (NO_x) – thermal generation - tonnes • Sulphur hexafluoride (SF₆) – thermal generation and electricity transmission and distribution activities - kg • Women's representation in SSE's Leadership Group - % • Value awarded through SSE's community investment funds (excluding regulated funds) - £m

(13.1.1.5) Attach verification/assurance evidence/report (optional)

sse-public-limited-assurance-statement 2026.pdf

[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Financial Officer

(13.3.2) Corresponding job category

Select from:

☒ Chief Financial Officer (CFO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

