



Independent Limited Assurance Report to the Directors of SSE plc on the reported performance of selected sustainability metrics

The Board of Directors of SSE plc (“SSE”) engaged us to obtain limited assurance on the reported performance of selected sustainability metrics (together the “Subject Matter Information”) as defined below and marked with the symbol (A) within SSE’s Annual Report 2023 and SSE’s Sustainability Report 2023 for the year ended 31 March 2023 (the “Reports”) available at <https://www.sse.com/sustainability>¹.

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Reports including any images, audio files or videos.

Our limited assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed as the basis for our assurance conclusion’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information as defined below and marked with the symbol (A) in the Reports, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out and referenced in the ‘Subject Matter Information and Reporting Criteria’ section below.

Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which SSE is solely responsible for selecting and applying. The Subject Matter Information is set out in the table below and the Reporting Criteria are as set out in ‘SSE’s GHG and Water criteria 2023’ on SSE’s website (<https://www.sse.com/sustainability/policies-and-assurances/>). The location of the Subject Matter Information between the Reports is shown via the symbol ●

Sustainability metrics	Unit	2023 reported performance (“Subject Matter Information”)	Annual Report 2023	Sustainability Report 2023
Scope 1 GHG emissions	mtCO ₂ e	6.08	●	●
Scope 2 GHG emissions	mtCO ₂ e	0.44	●	●
Scope 3 GHG emissions	mtCO ₂ e	4.81	●	●
Total GHG emissions	mtCO ₂ e	11.33	●	●
GHG emissions from Gas sold (Scope 3)	mtCO ₂ e	2.16	●	●
Total water abstracted	million m ³	23,354	●	●
Total water consumed	million m ³	1.4	●	●
Total water returned	million m ³	23,353	●	●
Scope 1 GHG emissions intensity of electricity generated	gCO ₂ e/kWh	254	●	●

¹ The maintenance and integrity of SSE’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Reporting Criteria when presented on SSE’s website.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Responsibilities of SSE's directors

As explained in the Directors' Statement on page 191 of SSE's Annual Report 2023 and on page 1 of SSE' Sustainability Report 2023 for the year ended 31 March 2023, the Directors of SSE are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to SSE and the intended users of the Reports;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error; and
- producing the Reports, including underlying data and a statement of directors' responsibility, which provides a balanced reflection of SSE's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Reports.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of SSE.

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas emissions in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply International Standard on Quality Management (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed as the basis for our assurance conclusion

We performed a limited assurance engagement. Limited assurance can cover a range of assurance from low (i.e., just above assurance that is likely to enhance the intended user's confidence about what has been assured to a degree that it is clearly more than inconsequential) to just below reasonable assurance. Because the level of assurance in a limited assurance engagement varies in this way, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed vary in nature and timing from, and are less than in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- considered the suitability in the circumstances of SSE's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;

- through inquiries with SSE's management, obtained an understanding of SSE's control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- evaluated the appropriateness of estimates made by SSE, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate SSE's estimates;
- performed limited substantive testing on a selective basis of the Subject Matter Information, which is aggregated from information submitted by SSE's operational sites;
- undertook a physical site visit at one of SSE's power stations; we selected this site based on the inherent risk and materiality to the group;
- performed analytical procedures by comparing year on year movements and trends and made inquiries of management to obtain explanations for significant differences identified; and
- considered the disclosure and presentation of the Subject Matter Information.

Other information

The other information comprises all of the information in the Reports other than the Subject Matter Information and our assurance report. The directors are responsible for the other information. As explained above, our assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Use of our report

This report, including our conclusion, has been prepared solely for the Board of Directors of SSE in accordance with the agreement between us dated 8 March 2023 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and SSE for our work or this report except where terms are expressly agreed between us in writing.



PricewaterhouseCoopers LLP
Chartered Accountants
London
15 June 2023