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Independent practitioner's assurance report to the Directors of SSE plc (SSE) on SSE's selected sustainability data

Scope

We have been engaged by SSE plc ("SSE") to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on SSE's selected sustainability data listed below (the "Subject Matter") contained in SSE's Annual Report for the year-ended 31st March 2025 (the "Report"). The Subject Matter is marked with the symbol (a) in the Sustainability and Carbon Performance sections within the Report and includes the details noted in Appendix 1.

Selected sustainability data:

- 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

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by SSE

In preparing the Subject Matter, SSE applied SSE's Sustainability Performance Reporting Criteria 2025 as published on SSE's website (<https://www.sse.com/sustainability>) (the "Criteria"). Such Criteria were specifically designed for reporting on the Subject Matter; as a result, the Subject Matter information may not be suitable for another purpose.

SSE's responsibilities

SSE's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)') and ISAE 3410 Assurance engagements on Greenhouse gas Statements ('ISAE 3410'), and the terms of reference for this engagement as agreed with SSE on 23rd January 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducting interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period

- Undertaking analytical procedures of the data including correlation analyses and made inquiries of management to obtain explanations for any significant differences we identified
- Testing, on a sample basis, underlying source information to check the accuracy of the data informed by the results of our analytical procedures
- Performing physical site visits to two power stations to understand the site-level reporting processes and perform selected sample testing on underlying source information
- Checking that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter as of 20th May 2025 for the year-ended 31st March 2025 in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of SSE and is not intended to be and should not be used by anyone other than the specified party.

Ernst & Young LLP

20th May 2025
United Kingdom

Appendix 1: Subject Matter details

Selected sustainability data	FY25 Performance	Unit
Scope 1 GHG emissions	5.22	MtCO ₂ e
Scope 1 GHG emissions intensity of electricity generated	218	gCO ₂ e/kWh
Scope 2 GHG emissions	0.48	MtCO ₂ e
Scope 3 GHG emissions - Cat 3, 4, 6, 9, 11 and 15	4.54	MtCO ₂ e
GHG emissions from Gas sold (Scope 3 - Category 11)	1.95	MtCO ₂ e
Total reported GHG emissions	10.24	MtCO ₂ e
Sulphur dioxide (SO ₂) - thermal generation	303	tonnes
Nitrogen oxides (NO _x) - thermal generation	3,299	tonnes
Sulphur hexafluoride (SF ₆) - thermal generation and electricity T&D activities	281	kg
Total water abstracted	22,795	million m ³
Total water returned	22,793	million m ³
Total water consumed	2.37	million m ³
Women's representation in SSE's Leadership Group	27.7	%
Value awarded through SSE's community investment funds (excluding regulated funds)	13.0	£m