



Independent Limited Assurance Report to the Directors of SSE plc

The Board of Directors of SSE plc ("SSE") engaged us to provide limited assurance on the information described below and set out in SSE's Annual Report and Sustainability Report 2020 and disclosed online at www.sse.com/sustainabilityⁱ for the year ended 31 March 2020.

Qualified conclusion

Except for the possible effect of the matter referred under the 'Basis for qualified conclusion' paragraph below, based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 March 2020 has not been prepared, in all material respects, in accordance with the Basis of Reporting.

This conclusion is to be read in the context of what we say in the remainder of our report.

Basis for qualified conclusion

Following government health advice and lockdown measures in place in the UK from 23 March 2020 as a result of the COVID-19 pandemic, SSE plc was unable to access expense forms for the period 1 April 2019 to 31 March 2020. As such, we were unable to obtain the evidence necessary to perform sample testing to support Company cars – distance travelled (km).

Selected Information

The scope of our work was limited to assurance over the information marked with the symbol (A) in SSE's Annual Report and Sustainability Report 2020 (the "Selected Information"). The Selected Information and the Reporting Criteria against which it was assessed are summarised in the table below. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Annual Report and Sustainability Report 2020 or disclosed online at: www.sse.com/sustainabilityⁱ

Selected Information	Total
Scope 1 carbon emissions (emissions from operations owned or controlled by the organisation) (mtCO ₂ e)	8.26
Scope 2 carbon emissions (emissions from the generation of purchased electricity, heating and cooling consumed by the organisation) (mtCO ₂ e)	0.65
Scope 3 carbon emissions (emissions that occur outside of the organisation in support of its activities) (mtCO ₂ e)	3.61
Total carbon emissions (mtCO ₂ e)	12.52
Total water abstracted (million m ³)	27,757
Total water consumed (million m ³)	6.9
Total water returned (million m ³)	27,751
Carbon intensity of electricity generation (gCO ₂ e/kWh)	288
Total electricity consumption in non-operation buildings (kWh)	97,599,467
Total gas consumption in non-operation buildings (kWh)	3,591,338
Total water consumed - buildings (million m ³)	0.046
Business travel	
o Fuel used in operational plant and vehicles (litres)	10,435,527
o Flights - distance travelled (km)	11,988,081
o Train - distance travelled (km)	6,663,009
o Company cars - distance travelled (km)	33,995,795

Professional standards applied and level of assurance

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. The 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 Independence and Quality Control

We complied with the Institute of Chartered Accountants in England and Wales (ICAEW) 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, and which is at least as demanding as Part A and Part B of the IESBA Code of Ethics. We apply International Standard on Quality Control (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. Our work was carried out by an independent team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria (SSE's GHG criteria and water criteria that can be found online at www.sse.com/sustainabilityⁱ) which SSE is solely responsible for selecting and applying. 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, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 March 2020.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of SSE's management, including the sustainability team and those with responsibility for sustainability management and group sustainability reporting;
- evaluated the design and operation of the processes and controls in place for managing, recording and reporting the Selected Information, including controls over third party information (if applicable) and performing walkthroughs to confirm our understanding;
- assessed the risks that the selected information may be materially misstated and determined the nature, timing and extent of further procedures;
- performed limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

SSE's responsibilities

The Directors of SSE are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the Selected Information content of the Annual Report and Sustainability Report 2020.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected 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 plc.

This report, including our conclusions, has been prepared solely for the Board of Directors of SSE in accordance with the agreement between us, to assist the Directors in reporting SSE's sustainability performance and activities. We permit this report to be disclosed in the Annual Report and Sustainability Report 2020 for the year ended 31 March 2020 and disclosed online at www.sse.com/sustainabilityⁱ to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors and SSE plc for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants

London

24 June 2020

ⁱThe 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 Selected Information or Reporting Criteria when presented on SSE's website.