

Scottish & Southern Electricity Networks Transmission Business Carbon Footprint Report YE2023 Verification Statement



Company Name	Scottish & Southern Electricity Networks Transmission (SSEN Transmission)
Report Title	Planet Mark – Verification Statement
Purpose	This verification is an assessment of the Scottish & Southern Electricity Networks Transmission (SSEN Transmission) Business Carbon Footprint (BCF) report for the period of April 2022 to March 2023
Period	01 April 2022 to 31 March 2023
Boundary	Scottish & Southern Electricity Networks Transmission (SSEN Transmission)
Scope of Work	Limited verification engagement in accordance with ISO 14064-3 (2019) for the validation and verification of greenhouse gas assertions
Standard & Methodology	This verification has been carried out in accordance with the principles of ISO 14064-3. Refer to the Greenhouse Gas (GHG) Protocol Corporate Standard (2004) and ISO14064-3 (2019) for information on the methodology and standards used in the preparation of this report.
Prepared by	Matthew Sumners, Sustainability Consulting Manager, Planet Mark
Reviewed by	Noah Howlett, Advisory Project Manager, Planet Mark Jamie Beevor, Head of Technical, Planet Mark Rima Trofimovaite, Head of Certification, Planet Mark
Date	21 June 2023

Scope of Work

Planet Mark has been selected to provide an independent assessment of SSEN Business Carbon Footprint (BCF) report for the period of 01 April 2022 to 31 March 2023. This verification was undertaken to provide a limited level of assurance in accordance with ISO 14064-3 (2019) “Specification with guidance for the validation and verification of greenhouse gas assertions”.

Methodology

In order to complete the agreed scope of work, Planet Mark:

- Obtained and evaluated the reliability of SSEN specified data, management process and associated methodology for collection, aggregation and analysis of information used to produce the Business Carbon Footprint report for the year ending 31 March 2023.
- Identified and requested sample primary evidence (invoices, expense claims, travel reports), and secondary evidence (meter reading sheets/reports) to determine the materiality of evidence provided and that it has been prepared in accordance with the relevant Ofgem requirements.
- Verified methodology for SSEN applied to assess compliance with Ofgem Regulatory Instructions and Guidance RIIO-T2 V1.2 – section 3 – E1.1 provided by SSEN.
- Based on the scope of the verification, underlying calculations for some of the reports provided as evidence were not verified as it was assumed to have been reviewed by SSEN data managers prior to being collated to the BCF report.

Outcome & Opinion

SSEN Business carbon footprint reports on carbon includes all three scopes as specified in the Greenhouse Gas (GHG) Protocol Corporate Standard (2004). The report was compiled in line with Ofgem Regulatory Instructions and the guidance RIIO-T2 V1.2 – section 3 – E1.1.

SSEN Business carbon footprint report year end 2023 the stated overall GHG emissions are **123,633.3** tonnes CO₂e when scope 2 emissions are calculated with a location-based approach. Total overall GHG emissions when scope 2 emissions are calculated with a market-based approach are **123,247.1** tonnes CO₂e.

Based on the scope of work and methodology outlined above, nothing has come to Planet Mark’s attention that would indicate that the carbon emissions assertions used to compile SSEN Business Carbon Footprint Report for the reporting year 01 April 22 to 31 March 23 are not materially correct and not a fair representation of their carbon footprint. There is also no evidence that the report has not been prepared in accordance with Ofgem Regulatory Instructions and Guidance RIIO-T2 V1.2 – section 3 – E1.1.

Company Competence & Independence

Planet Mark has been conducting similar independent verifications since 2010. The verification team has over 15 years of combined expertise in this field and extensive experience in verifying greenhouse gas emissions data, information systems and processes required to conduct this limited verification engagement.

21 June 2023



Matthew Sumners, Sustainability Consulting Manager, Planet Mark

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