

Scottish & Southern Electricity Networks Transmission

Business Carbon Footprint Report YE2025 Verification Statement



Company Name	Scottish & Southern Electricity Networks Transmission (SSEN Transmission)
Report Title	Scottish & Southern Electricity Networks Transmission Business Carbon Footprint Report YE2025 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 2024 to March 2025
Period	01 April 2024 to 31 March 2025
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.
Assessors	Hugh Williams, Senior Sustainability Consultant, Planet Mark Rhodri Walsh, Junior Data Analyst, Planet Mark
Reviewed by	Alex Smith, Technical Consultant, Planet Mark Jamie Beevor, Head of Technical, Planet Mark Melina Valente, Certification Manager, Planet Mark
Date	11 June 2025

Planet Mark has been selected to provide an independent assessment of Scottish & Southern Electricity Networks Transmission (SSEN Transmission) Carbon Footprint report for the period of 01 April 2024 to 31 March 2025. 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”.

Scope of Work

The scope of this verification undertaken by Planet Mark is to determine whether the “SSEN Business Carbon Footprint (BCF) report” and its underlying methodology are in line with the stated reporting standard and whether the methodology has been implemented.

The verification assesses against the guidance of the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) Greenhouse Gas (GHG) Protocol (2004), the ‘GHG Protocol’. The assessment includes a review of the accuracy of the data calculations provided within “BCF Reporting Model v25.1 - for 24-25 reporting” and the application of the stated carbon emissions factors, in this case, DESNZ 2024. The assessment includes a sample check of base data from the evidence provided by SSEN.

The role of SSEN in this verification process is to provide the necessary data and evidence to support their greenhouse gas assertions. The role of Planet Mark is to provide an independent third-party assessment of these assertions and the adequacy of the evidence offered.

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 GHG Model for the year ending 31 March 2025.
- 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.
- 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 prior to being collated into the carbon footprint report.

- Conducted the verification in accordance with the principles of ISO 14064-3. Our methodology is outlined in “Planet Mark Net Zero Certification Scheme Rules, Procedures and Management”. Our Planet Mark Certification Scheme Rules adheres to the highest of recognised standards and is administered by an Independent Advisory Board composed of leading academics and industry experts.
- 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.

Outcome & Opinion

SSEN carbon footprint reports on carbon emissions 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.

In SSEN carbon footprint report year-end 2025 the stated overall GHG emissions are **506,876.4** 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 **506,188.2** tonnes CO₂e. The YE2025 SSEN carbon footprint is higher than YE2024 figures because of a large increase in spend and subsequent rise in emissions from Capital Goods and Purchased Goods and Services.

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 YE2025 are not materially correct and not a fair representation of their carbon footprint.

Company Competence & Independence

Planet Mark has been conducting similar independent verifications since 2010. The verification team has over 60 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.

11 June 2025

Hugh Williams, Senior Sustainability Consultant, Planet Mark

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