

Scottish & Southern Electricity Networks Transmission

Business Carbon Footprint Report YE2026 Verification Statement

Company Name	Scottish & Southern Electricity Networks Transmission (SSEN Transmission)
Report Title	Scottish & Southern Electricity Networks Transmission - Business Carbon Footprint Report YE2026 Verification Statement
Purpose	This verification is an assessment of the Scottish & Southern Electricity Networks Transmission's Carbon Footprint report for the period of 01 April 2025 to 31 March 2026
Period	01 April 2025 to 31 March 2026
Boundary	Scottish & Southern Electricity Networks Transmission
Scope of Work	All assertions presented in Business Carbon Footprint Reporting Model YE2026
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, Operations Manager, Planet Mark • Rhodri Walsh, Data Analyst, Planet Mark • Willow Blackburn, Data Analyst, Planet Mark
Reviewed by	• Joanne Rowley, Carbon Data and Audit Specialist, Planet Mark • Ken Wong, Carbon Data and Audit Specialist, Planet Mark • Mathew Sumners, Head of Carbon Data, Planet Mark
Date	07 July 2026

Planet Mark has been selected to provide an independent assessment of SSEN Transmission's Carbon Footprint report for the period of 01 April 2025 – 31 March 2026. 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". SSEN Transmission has reported greenhouse gas emissions for all its UK business units.

Scope of work

The scope of this verification undertaken by Planet Mark is to determine whether the document "BCF Reporting Model - 25-26 reporting" is 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 the GHG Model and the application of the stated carbon emissions factors. The assessment includes a sample check of base data from the evidence provided by SSEN Transmission.

The role of SSEN Transmission 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. To provide a limited verification of SSEN Transmission's environmental performance data for the year ending March 2026 (01 April 2025 – 31 March 2026) aligned with ISO 14064-3 (2019) guidelines.

To provide SSEN Transmission with an internal limited report outlining areas of concern and uncertainty, and recommendations for improvement with regards to its data quality and management.

Provide a verification report and statement for year end 2026 carbon and greenhouse gas emissions report.

Provide the Planet Mark Measurement Report and Business Certification for SSEN Transmission.

Methodology

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

- Obtained and evaluated the reliability of SSEN Transmission's 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 2026.
- Identified and requested sample primary evidence (invoices, expense claims) to determine the materiality of the evidence provided.

- 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 Transmission 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 Transmission applied to assess compliance with Ofgem Regulatory Instructions and Guidance RIIO-T2 V1.2 – section 3 – E1.1, provided by SSEN Transmission.

Outcome and opinion

SSEN Transmission’s carbon footprint reports on carbon emissions for all its divisions and includes all three scopes as specified in the Greenhouse Gas (GHG) Protocol Corporate Standard (2004).

In SSEN Transmission’s carbon footprint report year-end 2026 the stated overall GHG emissions are **866,008.8 tCO₂e** 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 **865,420.9 tCO₂e**.

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 Transmission’s Carbon Footprint Report 2026, are not materially correct and not a fair representation of their carbon footprint.

Company competence and 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.

07 July 2026

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