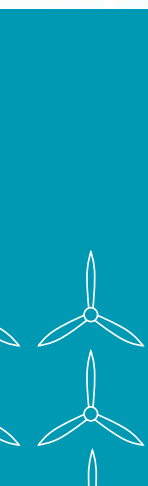
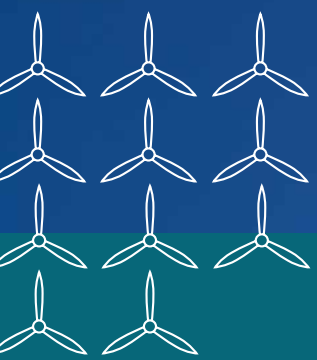




# Human Rights Report and Modern Slavery Statement

September 2025





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# 1. Introduction



## 1.1. About this report

This is SSE’s Human Rights Report and Modern Slavery Statement 2025, published in accordance with the requirements of the UK Modern Slavery Act 2015 (‘the Act’). It is made pursuant to section 54(6) of the Act and constitutes SSE’s modern slavery statement for the financial year ending 31 March 2025.

The structure of this report aligns with the latest UK Government Transparency in Supply Chains Guidance, which will also inform the update of our Human Rights Action Plan over 2025/26 (see section 8.2).

Information for this report is drawn from SSE’s internal HR, procurement, and safety systems, as well as from audits, assessments, and engagement across business units and with external stakeholders.

Alongside this report, SSE shares human rights information through relevant investor surveys such as the Workforce Disclosure Index (WDI) and engages with frameworks such as the CCLA Modern Slavery Benchmark. SSE also publishes related reports covering sustainability, inclusion and diversity, community investment, and just transition at [sse.com](https://www.sse.com).

SSE welcomes feedback on this report. Please contact us at: [sustainability@sse.com](mailto:sustainability@sse.com).

## 1.2 Foreword

Each year, SSE’s commitment to preventing human rights abuses is further embedded in our day-to-day activities and operations – and 2024/25 was no exception.

Progress was made across assessing and managing risk, strengthening due diligence, and training and awareness. This included new measures to prevent modern slavery on our construction sites and work to identify higher-risk areas of our business activities.

SSE’s Human Rights Strategy (‘the Strategy’) is designed to address its most salient human rights risks and ensure alignment with the UK Modern Slavery Act 2015, the UN Guiding Principles on Business and Human Rights (UNGPs), and other key international frameworks such as the OECD’s Guidelines for Multinational Enterprises on Responsible Business Conduct.

The Strategy establishes the vision for effective human rights risk management across five core pillars with clear objectives and supporting procedures, systems, and training. A summary of the Strategy can be found in section 9.1, and alignment with the OECD six-step due diligence process is signposted throughout this report.

The Strategy is implemented through the Human Rights Action Plan (‘the Action Plan’) which is informed by site assessments and gap analyses conducted with independent external parties. We will update the Action Plan in 2025/26 to reflect evolving good practice and UK government guidance.

Where SSE has operational control of a joint venture, the entity is subject to the same policies and processes as SSE’s wholly owned businesses, unless otherwise stated. A full list of the businesses covered by this statement can be found in section 9.7.

This statement outlines the steps taken by SSE between 1 April 2024 and 31 March 2025 to assess, prevent, mitigate, and remedy human rights abuses and modern slavery within its operations and supply chain. In line with statutory guidance, it also indicates priorities for 2025/26. It was approved by the SSE plc Board of Directors on 23 September 2025.

**Barry O’Regan**  
Chief Financial Officer, SSE plc

# 2. Key progress over 2024/25



## Assessing, prioritising and managing risk

Conducted a risk assessment, in collaboration with WSP, mapping the supply chain responsible for delivering our distribution projects. The findings are informing a human rights and modern slavery implementation plan for SSE's electricity distribution activities.



## Due diligence

Increased due diligence for managing risk on construction sites through an updated Specification for Contractors, introducing new requirements related to human rights and modern slavery.

Developed audit checklists for construction sites.

Updated SSE's Human Rights Clause for supplier contracts to better align with international standards and provide clarity on the requirements for risk assessing, due diligence, providing grievance mechanisms, and remediation.

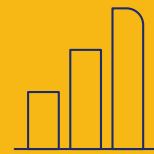
Updated Living Wage Clause to strengthen requirements related to workers on vessels.

Developed a new incident investigation and remediation procedure informed by extensive stakeholder engagement and expert input from Slave Free Alliance.



## SSE's policies

Group Human Rights Policy updated to better align with international standards and provide clarity on due diligence requirements.

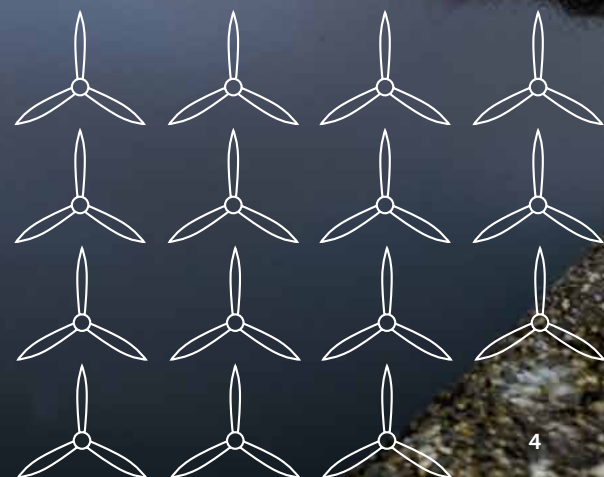


## Training and awareness

Delivered awareness webinar as part of 2024 Anti-Slavery Week with 1,700 SSE participants.

Delivered supplier engagement to help embed new site due diligence measures. This included an in-person event with Slave Free Alliance, reaching over 120 supplier representatives, and a webinar reaching 80 supplier representatives.

Delivered senior leader project training with Slave Free Alliance.



# 3. SSE's organisational structure, business, and supply chains



## 3.1. Organisation and business

SSE plc is a UK-listed energy infrastructure company headquartered in Perth, Scotland, operating primarily in the UK and Ireland. Its vertically integrated business model is centred on developing, building, operating, and investing in low-carbon electricity infrastructure.

SSE's structure includes a mix of regulated and market-facing businesses: SSEN Transmission and SSEN Distribution (regulated electricity networks); SSE Renewables (wind, hydro, solar, batteries); SSE Energy Markets (balancing and optimisation); SSE Thermal (flexible thermal generation); and SSE Energy Solutions (customer energy services and distributed energy infrastructure). These businesses are supported by centralised corporate functions.

SSE is delivering its £17.5 billion capital investment plan Net Zero Acceleration Programme Plus (NZAP Plus) to support decarbonisation and energy security, with capital allocated to high-growth infrastructure including onshore and offshore wind, electricity networks, and flexible generation including batteries and lower carbon thermal. For further detail on SSE's business structure and supply chain, see pages 6-9 and 28-29 of SSE plc's Annual Report 2025 and pages 66-67 and 83-90 of the Sustainability Report 2025. For information about energy output including the proportion of renewable energy see page 79 of the Annual Report 2025, available at [sse.com](https://www.sse.com).



### An overview of our workforce

SSE's direct and contingent workforce is highly skilled and includes both office and field-based roles.

SSE's direct workforce at 31 March 2025:

- 13,891 employees working across offices, depots, operational sites and construction sites
- 92% of employees were based in the UK, 7% were based in Ireland and 131 employees were based outside of the UK and Ireland
- 95% of employees on permanent contracts.

SSE's progress in improving workforce diversity and inclusion can be found in its Inclusion and Diversity Report 2025 at [sse.com](https://www.sse.com).

SSE's contingent workforce at 31 March 2025, which is additional to SSE's in-direct workforce:

- 2,364 people carry out work using SSE's IT systems and/or on SSE premises as consultants, temporary agency workers, and contractors
- 91% are working in the UK and 9% in Ireland.

## 3.2. Understanding and managing a complex global supply chain

SSE works in partnership with its supply chain to deliver positive social and environmental outcomes, grounded in shared standards and values.

In 2024/25, SSE spent £5.6bn with supply chain partners, up slightly from £5.5bn the previous year.

SSE works with 5,465 tier one suppliers, ranging from global corporations to SMEs and local businesses, supporting sustainable jobs and regional supply chains. Given the nature of SSE's operations, its procurement needs are diverse, ranging from offshore wind turbines, to cables, to site civils, to cleaning, and security. A full breakdown of tier 1 supplier spend is provided in Section 9.3.

SSE recognises that the highest human rights risks often lie within long and complex global supply chains, where visibility over labour conditions and recruitment practices is more limited. Improving risk insight beyond tier 2 is a key priority, and over 2024/25 SSE has focused on deep diving into key supply chains, as well as introducing requirements for procurement activity in high-risk jurisdictions. See Section 5.2 for more details.

## Economic impact through our supply chain

SSE's Sustainability Report 2025 details the economic impact of jobs supported, taxes paid, and community investment. Although it is not possible to directly monitor supply chain worker numbers, SSE works with PwC every year to better understand the value it contributes to the UK and Irish economies, including through its supply chain activities. For information about jobs supported across the UK and Ireland and contribution generated from supply chain spend see the full report at [sse.com](https://www.sse.com).



£8.68bn

contribution to GDP



67,190

jobs supported across the UK and Ireland



## 3.3. SSE's human rights governance structure

SSE's governance structure ensures responsibility for the management of human rights risk sits at the most senior levels and that senior leaders oversee risk and due diligence measures on an ongoing basis.



### Board

- Overall responsibility for SSE's approach to protecting human rights and mitigating the risk of modern slavery.
- Approves SSE's Human Rights Report and Modern Slavery Statement and the Group Human Rights Policy.

### Group Executive Committee

- Approves SSE's Human Rights Report and Modern Slavery Statement.
- Ensures group policies are adhered to by supporting policy owners, monitoring policy implementation, and reviewing incidents and breaches.

### Group Risk Committee

- Responsible for managing the processes in place to assess and monitor the Group Principal Risks and provides oversight of Business Unit risks, including human rights.

### Human Rights Steering Group

- Reports to the Group Risk Committee.
- Responsible for the delivery of SSE's Human Rights Strategy and the implementation of its Action Plan.

### SSE's Businesses

- Identified leads are responsible for implementing policies and procedures with input from the SSE plc corporate teams.

# 4. Policies



## 4.1. Organisational policies

SSE’s policies and procedures seek to address, mitigate, monitor, and communicate on risks and support a range of at-risk stakeholders.

SSE’s policies include:

- **Human Rights Policy:** outlines SSE’s commitments to international standards, and describes the company’s approach to protecting the human rights of its employees and people employed in its supply chain, and practices to mitigate modern slavery. It covers freedom of association and collective bargaining
- **Whistleblowing Policy:** supports employees to speak up and report suspected wrongdoing, including potential human rights abuses.
- **Safety and Health Policy:** outlines SSE’s commitment to the prevention of injury and ill health associated with its activities.
- **Employment Policy:** underpins SSE’s commitment to being a responsible employer and prohibits any threat of violence, harassment and intimidation.
- **Corruption and Financial Crime Prevention Policy:** summarises the company’s commitment to financial integrity and ethical behaviour.
- **Procurement Policy:** covers responsible purchasing practices (and the **Sustainable Procurement Code** describes how SSE manages human rights and modern slavery risk in its supply chain and sets out its expectations of its supply chain partners).
- **Risk Management Policy:** outlines SSE’s responsibility for management of risks, including human rights and modern slavery risk. See section 5.1 for details.
- **Employee and Contractor Privacy Policy:** outlines how SSE stores personal data and the rights of individuals regarding their information.

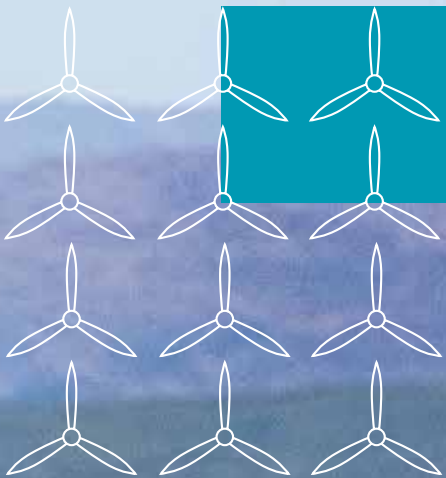
SSE’s policies are widely available to all employees and are available in different languages on request.

Policy implementation is supported by dedicated training and SSE’s Doing The Right Thing - employee guide to good business ethics, which covers human rights and modern slavery risk management and reporting suspected instances of human rights violations.

SSE updates policies to reflect emerging requirements from international standards, investors, and workers, as well as risk assessment outcomes and ongoing due diligence measures. Dates of the annual policy reviews are included on the first page of each policy, all of which are published at [sse.com](https://www.sse.com).

SSE’s policies have been informed by engagement with key stakeholders including the Living Wage Foundation and Slave Free Alliance. The Human Rights Policy was last reviewed by Slave Free Alliance in 2024.

SSE’s Human Rights Clause for supplier contracts prohibits recruitment fees (see section 9.4). Prohibiting confiscation of worker’s original identification documents is included in SSE’s Specification for Contractors (see section 6.1). Access to remedy, compensation, and justice is outlined in SSE’s Human Rights Incident Procedure (see section 6.2).



# 5. Assessing and managing risk

SSE takes an ethical and risk-based approach to human rights due diligence, in line with the UNGPs. It prioritises the most significant risks to focus efforts where harm is most likely. This includes annual and ongoing assessments through desk-based reviews, deep dives into high-risk supply chains, and on-site checks.

## 5.1. Risk governance

SSE's Human Rights Steering Group oversees the overall approach to and reviews key findings from human rights risk assessments.

Human rights and modern slavery are embedded within SSE's Group Principal Risks, reviewed annually by the SSE plc Board. These are considered directly under 'Environment, Social, Governance (ESG)' and 'Large Capital Projects Management'. See page 61-69 of SSE's Annual Report 2025 at [sse.com](https://www.sse.com) for more detail.

In 2025, SSE conducted an internal audit of human rights risk management, engaging stakeholders through interviews and conducting a desk-based review of the practices of 32 companies. The findings will inform an updated Action Plan to be developed over 2025/26, (see section 8.2).

## 5.2. Assessing, prioritising and mitigating risk

### Risk identification and supply chain engagement

Building on earlier risk assessments, in 2024/25 SSE continued to map and assess human rights risks across the business to identify priority areas for increased due diligence.

- **Supply Chain Risk Assessments:** SSE uses EcoVadis to conduct annual ESG performance assessments of suppliers, including human rights and responsible sourcing. As of 31 March 2025, 46% of SSE's suppliers by spend had a valid score through the EcoVadis platform.
- **High-risk jurisdictions checks:** a new process is being rolled out requiring additional pre-contract disclosures from suppliers operating in or sourcing from high-risk geographies (assessed against a number of criteria including human rights), enhancing understanding of upstream suppliers and raw material sourcing.
- **Distribution risk assessment:** In early 2025, and supported by an independent third-party, human rights risks were mapped across operations and the supply chain in electricity distribution, identifying high-spend

components and source geographies with elevated concern. Geographical hotspot maps were developed to inform procurement planning and improve risk visibility across upstream and operational activities. The findings are informing a human rights and modern slavery implementation plan for SSE's electricity distribution activities.

- **Solar supply chains:** In 2024/25, 37 third party-led risk assessments were completed across tiers four to seven of the solar supply chain. These focused on materials like polysilicon, MGS, and quartz. Supply chain substitutions for four suppliers were implemented due to unmitigable risks. Where mitigative actions were possible, due diligence outcomes were shared with potential tier one suppliers to enable corrective actions. To ensure up to date understanding of the risks in the solar supply chain and drive collective industry action, active engagement continued with the Solar Stewardship Initiative, NGOs including Anti-Slavery International, and third-party advisors such as Slave Free Alliance and twentyfifty.
- **BESS (Battery Energy Storage Systems):** This year a deep dive assessment of a tier 2 BESS supplier was undertaken focusing on the lithium supply chain. Outcomes were shared with peers in the Dutch multi-stakeholder group, the International Responsible Business Conduct (IRBC) Agreement, to understand opportunities for collective leverage and action. A series of workshops, chaired by the IRBC Agreement and bringing together industry peers, NGOs and suppliers, are helping develop a sector-wide response and collective action.



## 2025/26 Activity



**Company-wide workshop:** In July 2025, SSE colleagues from sustainability, procurement, financial crime, risk, and different Business Units took part in a risk workshop. The session focused on procurement categories, using previous assessments to prioritise action and address visibility gaps. It also covered the UNGPs and OECD requirements, to build a consistent understanding of human rights risks across teams. Further sessions will take place over the remainder of 2025/26.



**Subsea projects risk assessment:** Subsea works present complex risks due to offshore environments, subcontracting, and migrant labour. In June 2025, a site-based risk assessment was carried out at the Port of Nigg, in partnership with Utilities Against Slavery (UAS). The assessment included direct worker interviews and found a low risk of human rights violations due to ethical recruitment practices, strong health and safety procedures, and strong management commitment to anti-slavery standards.



**Wind component risk mapping:** In early 2025/26, a risk assessment was undertaken across tier two key suppliers of wind components, using supply chain mapping and information from established sources (e.g. Corruption Perceptions Index, Global Slavery Index, and UN and NGO reporting), to assess regional and geographical human rights risk. The results highlighted components which are more likely to come from higher risk geographies. SSE is now assessing how to integrate the findings into wind procurement processes to enhance supplier due diligence.

### DILEMMA: Challenges in risk assessing complex supply chains

Identifying human rights risks across SSE's complex supply chain is a key priority. While SSE has detailed oversight of Tier 1 suppliers, including detailed spend and location data (see section 9.3), there is less visibility in deeper tiers of the supply chain. SSE's business model relies heavily on goods and services sourced externally, making monitoring and enforcing due diligence more challenging. Despite clear expectations set through policies and contractual clauses, SSE depends on suppliers to apply the same standards across their own supply chains, which can involve multiple subcontractors and raw material sourcing, where risks are heightened. To address this, SSE has undertaken deep dive assessments into high-risk areas such as solar and, in 2025, introduced high-risk jurisdiction procurement checks (see section 5.2).



Priority risks to people

SSE uses risk assessments, sector insights, supply chain intelligence, and stakeholder engagement, to build a picture of confirmed risks and areas of potential concern across the supply chain, recognising that human rights risks are dynamic and our visibility is continually evolving.

Table 1 sets out the most salient human rights risks identified to date, along with mitigation actions currently in place. This table represents a point-in-time snapshot and will continue to develop as SSE deepens its assessments, improves supply chain transparency, and engages further with suppliers, industry initiatives, and affected stakeholders.

Table 1: Salient human rights risks

| Supply chain stage                                                                                                         | Human rights risks                                | People at risk                           | Mitigation actions                                                                 | Section  |
|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|------------------------------------------------------------------------------------|----------|
| Construction sites<br>(predominantly UK and Ireland)                                                                       | Modern Slavery                                    | Temporary and agency labour              | Human Rights Clause                                                                | 9.4      |
|                                                                                                                            | Health & Safety                                   |                                          | Human Rights Incident Procedure                                                    | 6.2      |
|                                                                                                                            | Low pay                                           | Those working in remote locations        | Living Wage Clause                                                                 | 9.4      |
|                                                                                                                            | Working conditions                                |                                          | Policy advocacy                                                                    | 6.1      |
| Vessels                                                                                                                    | Working hours and fatigue                         | Migrant workers                          | Robust Health and Safety standards                                                 | 9.4      |
|                                                                                                                            | Discrimination                                    |                                          | SHE Specification for Contractors                                                  | 6.1      |
|                                                                                                                            | Recruitment fees                                  | Local communities                        | Site assessments and Utilities Against Slavery engagement to support best practice | 5.2      |
|                                                                                                                            | Lack of access to grievance mechanisms and remedy |                                          | Training for project teams                                                         | 7.2      |
| Manufacturing<br>(for example, infrastructure components and parts such as solar, wind turbines, cables, and transformers) | Barriers to collective bargaining                 | Women and children                       | Procurement and onboarding due diligence                                           | 9.4      |
|                                                                                                                            |                                                   |                                          | Sustainable Procurement Code                                                       | 9.4      |
|                                                                                                                            |                                                   | Religious and ethnic minorities          | Audits and checks                                                                  | 6.1, 9.4 |
|                                                                                                                            |                                                   |                                          | Supply chain risk assessments                                                      | 5.2      |
| Sourcing of material and minerals, and processing<br>(for example, polysilicon, copper and aluminium)                      | Child labour                                      | Environmental and human rights defenders | Engagement with the International Transport Workers' Federation                    | 6.1      |
|                                                                                                                            | Land and indigenous rights                        |                                          | Vessels audit trials                                                               | 6.1      |
|                                                                                                                            | Environment                                       | Indigenous groups                        | EcoVadis risk assessments                                                          | 5.2, 9.2 |
|                                                                                                                            |                                                   |                                          | High risk jurisdictions programme                                                  | 5.2      |
|                                                                                                                            |                                                   |                                          | Member of the Initiative for Responsible Mining Assurance (IRMA)                   | 6.1      |

6. Due diligence



SSE's human rights due diligence combines ongoing preventative measures with targeted responses to emerging risks or issues that come to light.

Aligned with the UNGPs, actions are tailored to whether SSE causes, contributes to, or is directly linked to an impact. Routine activities, such as right to work checks and human rights clauses in supplier contracts, are supported by responses triggered by reported issues or supply chain analysis.

This ensures SSE's approach remains risk-based, responsive, and in line with evolving best practice. This section outlines ongoing due diligence and key progress made during 2024/25.

6.1. Prevention and mitigation measures

Policy advocacy

In January 2025, SSE responded<sup>4</sup> to UK Parliament's Joint Committee on Human Rights inquiry into forced labour in UK supply chains, encouraging mandatory human rights due diligence that is economy-wide, risk-based, and proportionate.

SSE's minimum standards

SSE implements ongoing preventative and mitigation measures to ensure high labour standards and responsible sourcing practices. This includes guarantee of fair and decent work, providing a safe and secure workplace, fair pay and hours, collective bargaining and freedom of association, as well verifying right to work, contractual clauses for suppliers and supplier screening and ongoing checks. For information on each of these see section 9.4.

Human rights requirements for suppliers and contractors

In November 2024, SSE launched its revised Specification for Contractors, introducing new obligations on human rights and modern slavery, to compliment SSE's Human Rights Clause, focusing on practical implementation to enable suppliers to manage risks at site level. The specification is contractually binding and signed by suppliers and contractors. To support implementation and raise awareness, SSE hosted an in-person panel event and a supplier webinar (see section 7.2 for further details).

To assess supplier compliance with human rights requirements, in January 2025 audit checklists were developed in consultation with Slave Free Alliance, for Safety, Health and Environment (SHE) auditors to use on sites.

Embedding human rights within this process increases the number of colleagues on site able to spot the signs of human rights issues. Over 2025/26, the audit checklists will be

implemented through assurance processes, with accompanying training for colleagues conducting the audits.

Collaboration and collective action

SSE contributes to several external working groups that collaborate to reduce human rights abuses including Utilities Against Slavery (UAS), Scotland Against Modern Slavery, and international renewable energy groups (see section 9.6 for the full list).

Engagement in 2024/25 included:

- Becoming the first UK-headquartered energy company to join the Initiative for Responsible Mining Assurance (IRMA). To support wider sector awareness and action, IRMA spoke at an SSE-led supplier workshop focused on critical and conflict minerals. More information on this can be found on pages 38 and 49 of SSE's Sustainability Report 2025.
- Joining the UN Global Compact's (UNGC) Climate and Human Rights working group to gain learning and insight and engage with other large companies operating in a range of industries and sectors.
- Becoming a signatory to the Electricity Storage Network's joint industry statement condemning the use of forced labour in battery energy storage systems (BESS) supply chains, reaffirming its public commitment to responsible sourcing.
- Participating in the IRBC Agreement's work on BESS, contributing to joint efforts to identify areas for sector-wide leverage and sustainable supply chain improvements.
- Participation in the Solar Stewardship Initiative's traceability working group.
- Engaging with NGOs such as Anti-Slavery International and Slave Free Alliance, on high-risk areas, such as solar, and with environmental organisations including the International Union for Conservation of Nature (IUCN) and The Nature Conservancy (TNC).

Working with trade unions and employee representatives

SSE recognises the importance of freedom of association and maintains strong relationships with its recognised trade unions. In 2024/25, SSE engaged with union partners on skills-based pay progression and new employer statutory responsibilities.

This engagement included SSE Renewables working with the International Transport Workers' Federation to build labour rights measures into the business's vessel audit process and help develop training. The updated vessel audit checklist has since been trialled on two vessels.

Further details on working with unions is in SSE's Sustainability Report 2025 on [sse.com](https://www.sse.com).

## 6.2. Grievance mechanisms and enabling effective remediation

SSE's grievance and reporting mechanisms support employees and anyone working on behalf of SSE to speak up, with the option to remain anonymous. SSE's internal reporting channel, Speak Up, and its external channel, SafeCall are aligned with the UN Guiding Principles (UNGP) 31 effectiveness criteria and the Acas Code of Practice on Disciplinary & Grievance Procedures (see section 9.5 for details). For information about reports over 2024/25 see page 46 of SSE's Sustainability Report 2025.

SSE's Human Rights Clause (see section 9.4) and Sustainable Procurement Code requires suppliers to ensure employees working on SSE's behalf have access to a means for reporting an actual or suspected instance or risk of human rights abuses, including modern slavery.

### Investigating and aftercare

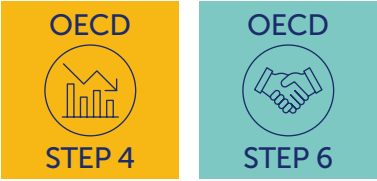
At SSE, grievance and whistleblowing reports, including those from suppliers and partners, are treated in good faith and referred internally as appropriate. SSE takes measures to ensure that SSE employees that speak up are aware there will be no

negative repercussions and are treated fairly and with respect. For more information see page 45-46 of SSE's Sustainability Report 2025.

### Improving escalation and investigation

SSE updated its Human Rights Escalation Process in 2024/25 to improve clarity and usability. The revised procedure provides tailored guidance for employees, managers, and senior teams, clarifies roles and responsibilities, streamlines escalation pathways, and includes safeguarding guidance.

Over 2024/25, SSE developed a Human Rights Incident Procedure. This sets out the steps for responding to potential human rights incidents, including victim safeguarding, investigation, and, where required, remediation. Aligned with the UNGPs and OECD guidance, it outlines principles for effective remediation, stakeholder engagement, and responsible disengagement. The procedure was developed in consultation with Slave-Free Alliance, and will be rolled out over 2025/26.



### 2025/26 Activity

**Guidance for implementing the Real Living Wage:** In May 2025, SSE together with the Living Wage Foundation and RenewableUK, launched guidance for the renewables sector on how to implement the Real Living Wage. The guidance gives practical advice to companies on how to sign up, leveraging SSE's decade of experience in implementing the Real Living Wage.  
  
The guidance is available here: [understanding-and-implementing-the-real-living-wage.pdf](#)

**IRBC Agreement due diligence assessment:** In June 2025, SSE Renewables scored 95% in the IRBC Agreement annual due diligence assessment which assesses members based on their adherence to the six steps in the OCED's Guidelines for Multinational Enterprises. Key strengths included the human rights action plan and commitment to a just transition, as well as union engagement. Areas of improvement included transparency.

### Investigating potential incidents in collaboration with our suppliers

Over 2024/25, SSE Renewables worked with a Principal Contractor to investigate a potential incident on one of its offshore wind construction sites. The investigation was collaborative, led by the Principal Contractor, along with inputs and support from SSE Renewables and partners, and initial guidance from Slave Free Alliance.

The potential incident involved a number of supply chain tiers of sub-contractors, which is not uncommon practice in the construction industry. This made elements of the investigation challenging as it required engagement from all tiers, some of which were no longer active on the project. Nevertheless, the Principal Contractor was able to engage with sub-contractors down to their tier 4 level (SSE Renewables tier 5) to investigate the report.

The investigation did not conclude that it was a modern slavery case. However, it did identify gaps relating to employment contracts, working hours, and sub-contractor management. The learnings led to SSE's Human Rights Escalation Process (section 6.2) and Specification for Contractors (see section 6.1) being strengthened, and training for project teams (see section 7.1).



# 7. Training and awareness



## 7.1. Internal training and awareness raising

### Raising awareness on Anti-Slavery Day

In October 2024, SSE held a company-wide webinar which reached 1,700 employees. Internal expertise was supported by external speakers from Slave Free Alliance and twenty fifty. Content covered how SSE manages human rights risks and how to spots the signs and report an issue.

### Scenario-based risk and escalation training

Over 2024/25, Slave Free Alliance worked with SSE's renewables business to support the development of intermediate-level human rights training materials, designed for in-person delivery.

The training provides an overview of salient human rights risks in the renewables sector, focusing on the UNGPs and their application to remediation processes. It also incorporates scenario-based learning to build practical understanding of escalation pathways and appropriate responses to potential issues. At the time of publication, 163 people, including both SSE colleagues and those working for suppliers, have been trained across offshore wind, solar and BESS projects, with further sessions planned for 2025/26.



## 7.2. External collaboration on training

### Work with suppliers and external partners in 2024/25:

- SSE delivered an in-person supplier event covering a range of health and safety topics including human rights and modern slavery. Over 120 suppliers heard from Slave Free Alliance, Balfour Beatty, and SSE on how to spot the signs of modern slavery on site, best practice due diligence measures to reduce risk, and SSE's updated Specification for Contractors. See section 6.1 for more details.
- SSE delivered a webinar to provide a detailed understanding of the requirements in the Specification for Contractors, attended by 82 suppliers. Resources such as on-site posters were supplied and participants were signposted to additional training.
- As chair of UAS's training working group, SSE has played an active role in developing training for UAS members - including developing a framework for Procurement training, alongside a plan to develop and distribute the training over 2025/26.



# 8. Monitoring and evaluation



## 8.1. Human rights KPIs

SSE has set five key performance indicators (KPIs) to track and monitor progress against its human rights management, which are listed in the table below. SSE expects these KPIs to evolve over the coming years.

Table 2: SSE’s Human Rights KPIs

| KPI                                                                                                   | Metric                                                                            | 2024/25           | Time period                  | 2023/24        | Time period                  |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------------------|----------------|------------------------------|
| 1. Human rights and worker rights related grievances raised through formal mechanisms*                | Total number / number relating to human rights / number relating to worker rights | 42 / 0 / 14       | 1 April 2024 - 31 March 2025 | 51 / 0 / 38    | 1 April 2023 - 31 March 2024 |
| 2. Employees attending training on human rights                                                       | Number of employees                                                               | 1,700**           | 1 April 2024 - 31 March 2025 | 186            | 1 April 2023 - 31 March 2024 |
| 3.Tier one suppliers categorised from medium to very high risk for human rights***                    | % medium low/ medium-high/ high risk                                              | 26% / 13% / 0.03% | At 31 March 2025             | 36% / 8%/ 0.1% | At September 2024            |
| 4.Suppliers with a grievance mechanisms or whistleblowing procedure on labour and human rights issues | % of suppliers by spend                                                           | 43.45%            | At September 2025            | 50%            | At September 2024            |
| 5.Suppliers accessing modern slavery content through the Supply Chain Sustainability School           | % of suppliers by spend                                                           | 33%               | 1 April 2024 – 31 March 2025 | 33%            | 1 April 2023 - 31 March 2024 |

\* One worker rights related report was raised through informal mechanisms. See page 6.2 for more details.  
\*\* Colleagues attending awareness training on SSE’s human rights risks and how to report an incident. See section 7.1.  
\*\*\* Tier one suppliers assessed through EcoVadis.

## 8.2. Priorities over 2025/26

SSE sets key priorities each year as part of its Human Rights Action Plan. These focus on key gaps in due diligence measures.

Over 2025/26, SSE’s priorities are to build on and embed the measures developed throughout 2024/25, as well as focusing on increasing training reach.

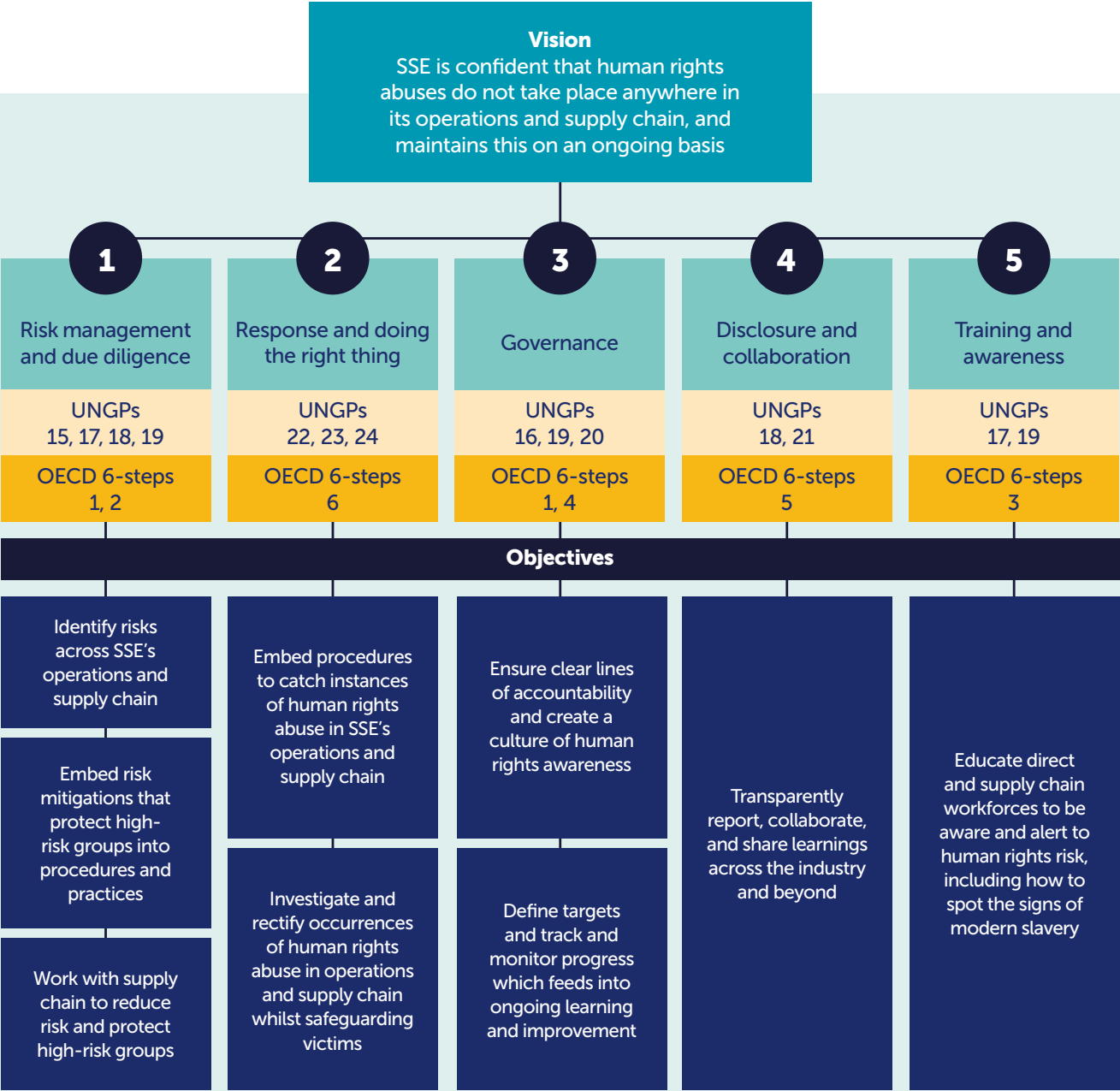
Table 3: SSE’s 2025/26 priorities

| Theme                              | Action                                                                     | Purpose / Outcomes                                                                  |
|------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Strategy and planning              | Develop 2026-2029 Action Plan                                              | Align future actions with evolving risks and standards                              |
| Risk management and due diligence  | Continue risk assessments and embed new due diligence measures             | Sustain and deepen due diligence processes                                          |
|                                    | Develop audit and assurance approach for SHE Specification for Contractors | Assess contractor compliance with human rights requirements                         |
| Response and doing the right thing | Roll- out and raise awareness of the Human Rights Incident Procedure       | Increase awareness and use across the business                                      |
| Training and awareness             | Develop bespoke training for key teams                                     | Develop skills and awareness for teams and roles directly involved in managing risk |
|                                    | Create mandatory training for all employees                                | Ensure baseline of human rights awareness across SSE                                |



# 9. Appendices

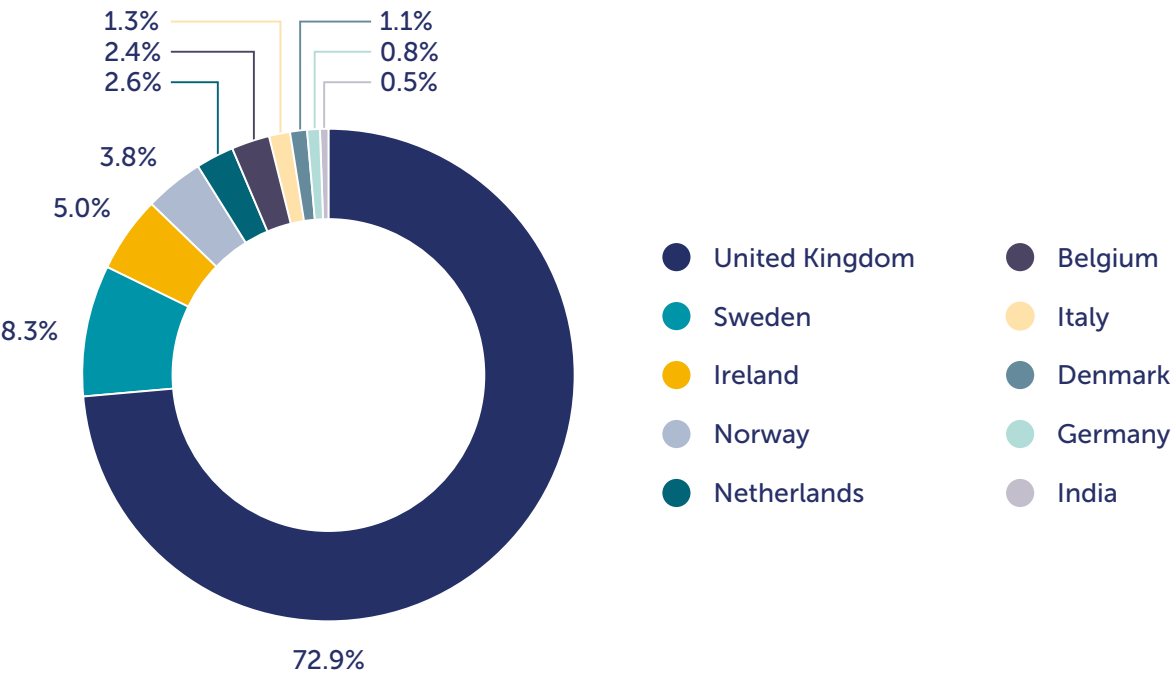
## 9.1. Appendix 1: SSE's Human Rights Strategy and Action Plan



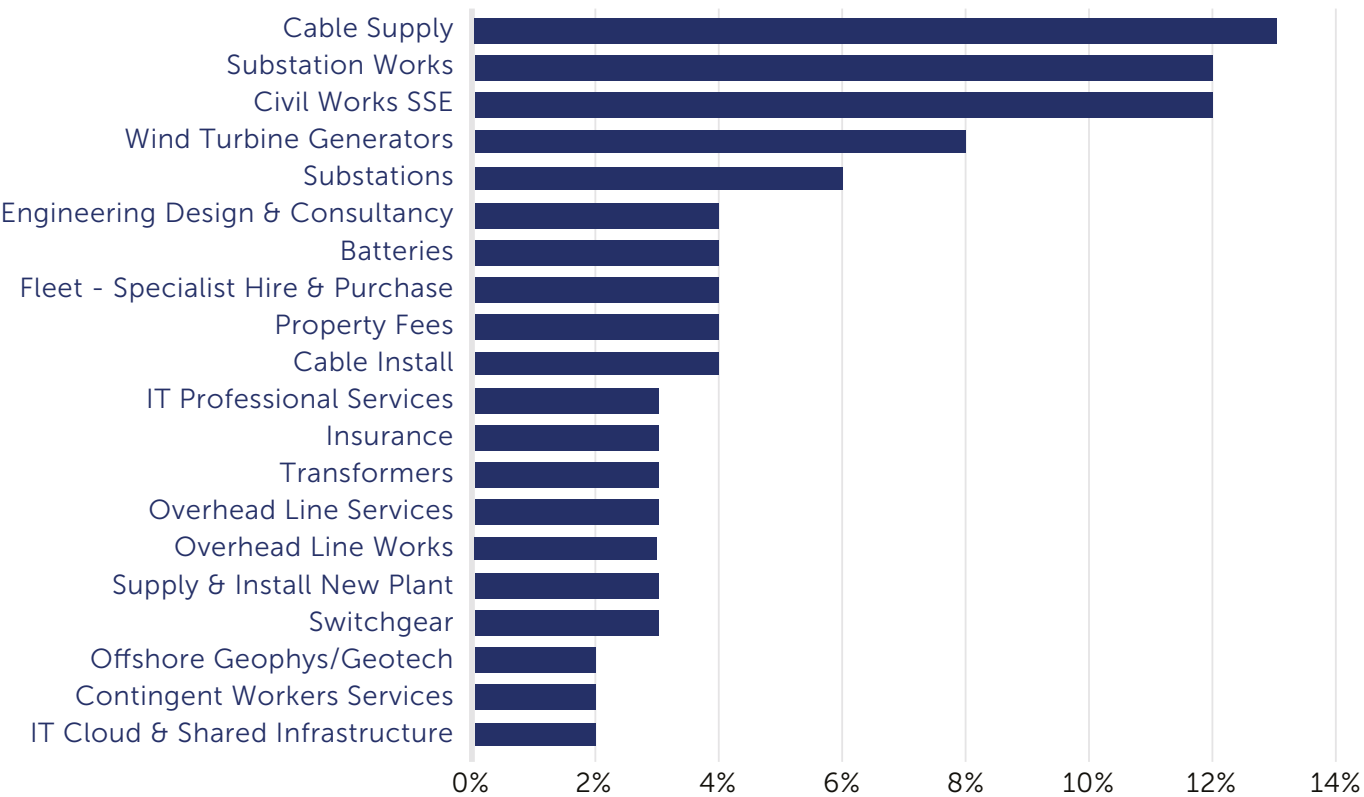
9.3. Appendix 3: Tier 1 supply chain spend breakdown

Graph 1 and 2 outline the locations and industries of SSE’s tier one suppliers, based on the billing addresses provided to SSE by suppliers in 2024/25. The majority of SSE’s tier 1 spend is in low-risk jurisdictions across Europe and the US and Canada (99%).

Graph 1: Tier 1 procurement spend by country (top 10)



Graph 2: Procurement categories spend (%)



9.4. Appendix 4: SSE’s minimum standards

Guarantee of fair and decent work

SSE’s well-established approach to fair and decent work focuses on developing its workforce, building future skills for net zero, and fostering an inclusive workplace. This is underpinned by the core principles of the ILO and the UN Global Compact. SSE publishes detailed workforce information in its Annual and Sustainability Reports, available on [sse.com](https://www.sse.com), and has supported the Workforce Disclosure Initiative (WDI) since its pilot in 2016.

Providing a safe and secure workplace

SSE’s culture prioritises doing the right thing, with safety as its number one value. Its safety licence, “If it’s not safe, we don’t do it”, reflects the core goal that everyone gets home safe. A strong governance framework supports this, and SSE’s safety management system is certified to ISO45001. As excessive working hours are both a safety concern and human rights risk, SSE conducts monthly reviews of overtime data. Each business implements controls to monitor and manage working hours to reduce fatigue-related risks.

Fair pay and hours

SSE believes that setting enhanced minimum standards helps shape a positive employee culture. It has been a committed real Living Wage employer in the UK since 2013, has paid the Irish Living Wage since 2016, and holds Living Hours (2021) and Living Pensions (2023) accreditations in the UK. These commitments reflect SSE’s focus on fair pay, secure hours, and long-term financial wellbeing. Monthly payroll checks ensure ongoing compliance with Living Wage commitments. In addition, all regular, on-site UK supply chain workers must also be paid at least the real Living Wage, with whistleblowing channels available for suppliers or contractors to raise concerns confidentially.

Collective bargaining and freedom of association

Everyone that works for SSE has the fundamental right to freedom of association, including the right to join a trade union. In 2024/25, 46.4% of SSE’s total direct workforce were covered by collective bargaining agreements. The Joint Agreement, covering 46.2% of SSE employees, is the main collective bargained agreement for SSE employees. It is negotiated through the Joint Negotiating and Consultative Committee (the JNCC) which comprises SSE and its four recognised trade union partners: Unite, Unison, Prospect and the GMB.

Safeguarding for vulnerable employees and young people

SSE is committed to safeguarding and protecting the welfare of all employees. The Company has a Safeguarding Policy in place to ensure the safety of all apprentices aged under 18 years old when working, learning, travelling and when in residential accommodation provided by SSE. Specific guidance is provided within the policy in relation to the protection and welfare of vulnerable young people.

\*Excluding apprentices, interns and those aged less than 18

Contractual Clauses

To help mitigate the risk of human rights abuses, including modern slavery, SSE includes two key clauses in its procurement contracts and holds suppliers accountable for appropriate action. Procurement teams complete a checklist to ensure suppliers are registered and contracts include the required clauses. Where non-compliance is identified, SSE reserves the right to investigate and seek remediation under the contract.

- Human Rights Clause**  
In place since 2016, this clause requires suppliers to ensure slavery and human trafficking are not present in their operations or supply chains by performing human rights due diligence. It prohibits practices such as withholding wages or charging recruitment fees and mandates that workers are informed of, and have access to, mechanisms for reporting concerns that is in line with the UNGP 31 effectiveness criteria.
- Living Wage Clause**  
Included in all new services and works contracts since 2014, this clause requires that all workers\* across all tiers of the supply chain, who regularly provide services on SSE sites or for SSE customers in the UK are paid at least the real Living Wage. This includes workers on offshore projects and vessels.

Verifying right to work

SSE ensures that the right to work is evidenced for all workers in line with government requirements. SSE also sets the expectation that contractors and staffing agencies are subject to the same standards, assigning business managers with responsibility to ensure they are satisfied that the required verification and vetting of workers has taken place.

Supplier screening and ongoing supplier checks

SSE’s Sustainable Procurement Code and Supplier Guidance outline the standards expected of its suppliers, including paying the real Living Wage, maintaining high safety standards, and addressing modern slavery and human rights risks.

New suppliers are asked to commit to these standards when registering on SSE’s Enterprise Resource Planning (ERP) and Source-to-Contract platforms.

Suppliers progressing to the Utilities Vendor Database (UVDB) must complete detailed questions on their human rights and modern slavery approach, supported by relevant documentation. UVDB is managed by Achilles Information Limited, which also conducts independent audits on selected suppliers to verify their responses.

SSE’s Pre-Qualification Questionnaire (PQQ) includes rigorous modern slavery questions aligned with sector peers. Once onboarded, suppliers are subject to ongoing monitoring.

9.5. Appendix 5: SSE’s grievance mechanism alignment to the UNGP 31 effectiveness criteria

| UNGP 31 effectiveness criteria | SSE’s grievance mechanism and procedure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Legitimate                     | <p>Anyone who believes that an SSE employee or anyone working on behalf of SSE has engaged in wrongdoing, should report the matter immediately. This can be done anonymously through independent whistleblowing channels</p> <p>SSE’s Whistleblowing Policy sets out that employees can raise their concerns on an anonymous and confidential basis without fear of any recrimination or adverse impact. The effectiveness of SSE’s whistleblowing arrangements is reviewed twice yearly by the Group Executive Committee and the Board.</p> <p>At SSE, speak up and whistleblowing reports, both those reported internally or externally, are treated in good faith and referred to internal teams, with appropriate action taken to prevent further wrongdoing. During these investigations interviews are undertaken and evidence is collated.</p>                                                                                     |
| Accessible                     | <p>Details for how to report wrongdoing are made publicly available through SSE’s employee guide ‘Doing the right thing’, which includes specific information on speaking up about human rights and modern slavery. Whistleblowing routes are also promoted through mail drops to employees’ homes and SpeakUp is located on their email dashboard. Contracts of employment alert employees to the existence of and where to locate the grievance procedure.</p> <p>Internal channels are available in English, whilst Safecall is available in many languages, shown on <a href="https://safecall.co.uk/report">safecall.co.uk/report</a>.</p> <p>SSE’s Human Rights Clause (see section 9.4) and SSE’s Sustainable Procurement Code and Supplier Guidance require that suppliers and contractors must provide a channel for people to speak up if they suspect modern slavery or human rights abuses when working on behalf of SSE.</p> |
| Predictable                    | <p>The grievance procedure is readily accessible to all colleagues on the intranet and hard copies are made available upon request.</p> <p>To minimise stress for all those involved and ensure that a fair resolution is reached as quickly as possible, SSE limits the duration of the investigation period to a maximum of 45 days, where possible. See SSE’s Sustainability Report 2025 on <a href="https://sse.com">sse.com</a> for more information.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Equitable                      | <p>For those who report suspected incidents of wrongdoing, SSE’s triage system identifies risks so that they can be appropriately mitigated and directs the report to the most appropriate department for investigation. HR provide advice and guidance to colleagues should they have any questions regarding their right to raise a grievance or the procedure more generally. HR also support colleagues on the routes available to them to resolve any workplace concerns they may have, whether under the formal grievance procedure or otherwise.</p>                                                                                                                                                                                                                                                                                                                                                                               |

| UNGP 31 effectiveness criteria   | SSE’s grievance mechanism and procedure                                                                                                                                                                                                                                                                                            |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transparent                      | <p>Final reports of the investigations are submitted either internally for consideration of disciplinary action, or externally to law enforcement. A breakdown of the outcomes of the investigations into reports of suspected wrongdoing made over 2024/25 can be found on page 46 of the SSE’s Sustainability Report 2025.</p>   |
| Rights-compatible                | <p>Formal grievances are managed by a specialist case management team who share learnings on managing cases through the grievance procedure. The case management team also receive regular employment law training to ensure that best practice continues to be observed in cases being managed under the grievance procedure.</p> |
| A source of continuous learning  | <p>SSE’s Speak Up Aftercare system collects feedback from employees involved in grievances for learning and prevention purposes.</p>                                                                                                                                                                                               |
| Based on engagement and dialogue | <p>SSE’s grievance procedure has been agreed with the four trade unions recognised by SSE. The same process is followed for colleagues not working under a collective bargaining agreement.</p>                                                                                                                                    |

9.6. Appendix 6: Advocacy and collaboration

- SSE is a member of several external collaborative groups that focus on human rights related issues, including modern slavery.
- Utilities Against Slavery (UAS): SSE was one of the first companies to join UAS and in 2023 it became a member of the Steering Group.
  - Scotland Against Modern Slavery (SAMS): SAMS brings together the Scottish Government with over 50 business, charities, and NGOs, with the core aims of raising awareness of modern slavery, supporting survivors, and protecting vulnerable communities from exploitation.
  - Living Wage Steering Group on the Global Living Wage: SSE co-chairs the Living Wage Scotland’s Leadership Group, Chairs the UK Living Hours Leadership Group, and is a member of the Global Living Wage Steering Group.
  - Just Transition Commission: SSE’s Chief Sustainability Officer is a commissioner on this body which provides scrutiny and advice to the Scottish Government.
  - Initiative for Responsible Mining Assurance (IRMA): SSE joined IRMA to support responsible sourcing of raw materials and improve supply chain transparency for the energy sector. See section 6.1.
  - International renewable energy groups: SSE Renewables participates in working groups with peers and stakeholders to specifically address salient human rights risks in the renewable sector, including the Solar Stewardship Initiative and the International RBC Agreement for the Renewable Energy Sector.

## 9.7. Appendix 7: Businesses covered by the SSE Human Rights and Modern Slavery Statement 2025

### Subsidiary undertakings

Details of the Group’s subsidiary undertakings at 31 March 2025 are as follows:

| Company                                                                          | 2025 Holding % |
|----------------------------------------------------------------------------------|----------------|
| United Kingdom                                                                   |                |
| Aberarder Wind Farm (Scotland) Limited                                           | 100.0          |
| Aberarder Wind Farm LLP                                                          | 100.0          |
| Abernedd Power Company Limited                                                   | 100.0          |
| Aegletes III Holdco Limited                                                      | 100.0          |
| Aldbrough Pathfinder Limited                                                     | 100.0          |
| Berwick Bank A Limited                                                           | 100.0          |
| Berwick Bank B Limited                                                           | 100.0          |
| Berwick Bank C Limited                                                           | 100.0          |
| Berwick Bank Holdings A Limited                                                  | 100.0          |
| Berwick Bank Holdings B Limited                                                  | 100.0          |
| Berwick Bank Holdings C Limited                                                  | 100.0          |
| Berwick Bank Wind Farm Limited                                                   | 100.0          |
| Bhlaraidh Extension Wind Farm Limited                                            | 100.0          |
| Bhlaraidh Wind Farm Limited                                                      | 100.0          |
| Building Automation Solutions Limited                                            | 100.0          |
| By-Pass Farm Solar Limited                                                       | 100.0          |
| Coire Glas Hydro Pumped Storage Limited                                          | 100.0          |
| Eastern Green Link 3 Limited                                                     | 75.0           |
| Enerveo Limited                                                                  | 100.0          |
| Ferrybridge Hydrogen Limited                                                     | 100.0          |
| Fibre Fuel Limited                                                               | 100.0          |
| Fibre Power (Slough) Limited                                                     | 100.0          |
| Griffin Wind Farm Limited                                                        | 100.0          |
| Hydro Electric Pension Scheme Trustees Limited                                   | 100.0          |
| Keadby Developments Limited                                                      | 100.0          |
| Keadby Generation Limited                                                        | 100.0          |
| Keadby Next Generation Limited<br>(formerly Keadby Hydrogen Power North Limited) | 100.0          |
| Keadby Wind Farm Limited                                                         | 100.0          |
| LG-B-300 Limited                                                                 | 100.0          |
| Littleton Pastures Solar Limited                                                 | 100.0          |
| Medway Power Limited                                                             | 100.0          |
| Optimal Power Networks Limited                                                   | 100.0          |
| Power from Waste Limited                                                         | 100.0          |
| Scottish and Southern Energy Power Distribution Limited                          | 100.0          |
| Scottish Hydro Electric Power Distribution plc                                   | 100.0          |
| Scottish Hydro Electric Transmission plc                                         | 75.0           |
| Slough Domestic Electricity Limited                                              | 100.0          |
| Slough Electricity Contracts Limited                                             | 100.0          |
| Southern Electric Power Distribution plc                                         | 100.0          |

| Company                                                              | 2025 Holding % |
|----------------------------------------------------------------------|----------------|
| SSE Airtricity Energy Services (NI) Limited                          | 100.0          |
| SSE Airtricity Energy Supply (NI) Limited                            | 100.0          |
| SSE Airtricity Gas Supply (NI) Limited                               | 100.0          |
| SSE Battery Monk Fryston Limited                                     | 100.0          |
| SSE Battery Salisbury Limited                                        | 100.0          |
| SSE Beatrice Offshore Windfarm Holdings Limited                      | 100.0          |
| SSE BTM HoldCo Limited                                               | 100.0          |
| SSE BTM Operational Assets Limited                                   | 100.0          |
| SSE Contracting Group Limited                                        | 100.0          |
| SSE Cottered Solar Limited                                           | 100.0          |
| SSE Daines BESS Limited                                              | 100.0          |
| SSE DE Solar Holdco Limited                                          | 100.0          |
| SSE Derrymeen BESS Limited<br>(formerly Heron Storage No. 1 Limited) | 100.0          |
| SSE Digital Services Limited                                         | 100.0          |
| SSE Eggborough Limited                                               | 100.0          |
| SSE Energy Markets Limited                                           | 100.0          |
| SSE Energy Supply Limited                                            | 100.0          |
| SSE Enterprise Limited                                               | 100.0          |
| SSE Ewerby Solar Holdco Limited                                      | 100.0          |
| SSE Ewerby Solar Limited                                             | 100.0          |
| SSE Fancott BESS Limited                                             | 100.0          |
| SSE Ferrybridge Battery Limited                                      | 100.0          |
| SSE Fiddlers Ferry Battery Limited                                   | 100.0          |
| SSE Foxholes Solar Limited                                           | 100.0          |
| SSE Generation Limited                                               | 100.0          |
| SSE Group Limited                                                    | 100.0          |
| SSE Heat Networks (Battersea) Limited                                | 100.0          |
| SSE Heat Networks Limited                                            | 100.0          |
| SSE Hornsea Limited                                                  | 100.0          |
| SSE HV Electricity Assets Limited (formerly SSE EV M7 Limited)       | 100.0          |
| SSE Hydrogen Holdings Limited                                        | 100.0          |
| SSE Hydrogen Developments Limited                                    | 100.0          |
| SSE IAMP Microgrid Limited                                           | 100.0          |
| SSE Imperial Park PN Limited                                         | 100.0          |
| SSE Knapthorpe Solar Limited                                         | 100.0          |
| SSE Low Carbon Developments Limited                                  | 100.0          |
| SSE Low Carbon Holdings Limited                                      | 100.0          |
| SSE Maple Limited                                                    | 100.0          |
| SSE Medway Operations Limited                                        | 100.0          |
| SSE Micro Renewables Limited                                         | 100.0          |
| SSE Multifuel Generation Holdings Limited                            | 100.0          |
| SSE Muskham Solar Limited                                            | 100.0          |

| Company                                           | 2025 Holding % |
|---------------------------------------------------|----------------|
| SSE Newchurch Solar Limited                       | 100.0          |
| SSE OWS Glasgow Limited                           | 100.0          |
| SSE Private Networks Holdco Limited               | 100.0          |
| SSE Production Services Limited                   | 100.0          |
| SSE Renewables Holdings (UK) Limited              | 100.0          |
| SSE Renewables International Holdings Limited     | 100.0          |
| SSE Renewables Limited                            | 100.0          |
| SSE Renewables Offshore Windfarm Holdings Limited | 100.0          |
| SSE Renewables Onshore Windfarm Holdings Limited  | 100.0          |
| SSE Renewables Poland Holdings Limited            | 100.0          |
| SSE Renewables Services (UK) Limited              | 100.0          |
| SSE Renewables Solar & Battery Holdings Limited   | 100.0          |
| SSE Renewables UK Limited                         | 100.0          |
| SSE Renewables Wind Farms (UK) Limited            | 100.0          |
| SSE Retail Limited                                | 100.0          |
| SSE Seabank Investments Limited                   | 100.0          |
| SSE Seabank Land Investments Limited              | 100.0          |
| SSE Services plc                                  | 100.0          |
| SSE Southern Group Trustee Limited                | 100.0          |
| SSE Staythorpe Battery Limited                    | 100.0          |
| SSE Staythorpe Power Limited                      | 100.0          |
| SSE Staythorpe SGT Limited                        | 100.0          |
| SSE Staythorpe Solar Limited                      | 100.0          |
| SSE Southery Solar Limited                        | 100.0          |
| SSE Stock Limited                                 | 100.0          |
| SSE Thermal Energy Holdings Limited               | 100.0          |
| SSE Thermal Energy Operations Limited             | 100.0          |
| SSE Thermal Generation (Scotland) Limited         | 100.0          |
| SSE Thermal Generation Holdings Limited           | 100.0          |
| SSE Toddleburn Limited                            | 100.0          |
| SSE Trading Limited                               | 100.0          |
| SSE Trustees Limited                              | 100.0          |
| SSE Utility Services Limited                      | 100.0          |
| SSE Utility Solutions Limited                     | 100.0          |
| SSE Venture Capital Limited                       | 100.0          |
| SSE Viking Limited                                | 100.0          |
| SSE(SE) Quest Trustee Limited                     | 100.0          |
| SSEN Distribution Limited                         | 100.0          |
| SSEPG (Operations) Limited                        | 100.0          |
| Strathy Wind Farm Limited                         | 100.0          |
| Tealing Solar Park Limited                        | 100.0          |
| TESGL Limited                                     | 100.0          |
| The Energy Solutions Group Bidco Limited          | 100.0          |
| The Energy Solutions Group Midco Limited          | 100.0          |

| Company                                                                                          | 2025 Holding % |
|--------------------------------------------------------------------------------------------------|----------------|
| The Energy Solutions Group Topco Limited                                                         | 100.0          |
| Viking Energy (Scottish Partnership)                                                             | 100.0          |
| Viking Energy Wind Farm LLP                                                                      | 100.0          |
| Ireland                                                                                          |                |
| Airtricity Windfarm Finance Limited                                                              | 100.0          |
| Arklow Offshore Phase II Company Limited                                                         | 100.0          |
| Bindoo Windfarm (ROI) Limited                                                                    | 100.0          |
| Brickmount Limited                                                                               | 100.0          |
| Comhlacht Gaoithe Teoranta                                                                       | 100.0          |
| Coomacheo Wind Farm Limited                                                                      | 100.0          |
| Coomatallin Windfarm (ROI) Limited                                                               | 100.0*         |
| Curragh Mountain Windfarm Limited                                                                | 100.0          |
| Dedondo Limited                                                                                  | 100.0          |
| Dromada Windfarm (ROI) Limited                                                                   | 100.0          |
| Drumnahough Wind Farm Designated Activity Company                                                | 100.0          |
| Enerveo Ireland Limited                                                                          | 100.0          |
| Galway Wind Park Phase 3 Designated Activity Company                                             | 100.0          |
| Ganderoy Limited                                                                                 | 100.0          |
| Gartnaneane Limited                                                                              | 100.0*         |
| Glenora Wind Farm Designated Activity Company                                                    | 100.0          |
| Green Wind Energy (Wexford) Limited                                                              | 100.0          |
| Leanamore Wind Farm Limited                                                                      | 100.0          |
| Limerick West Windfarm Limited                                                                   | 100.0          |
| March Winds Limited                                                                              | 100.0          |
| Meentycat Limited                                                                                | 100.0          |
| Milane Holdings Limited                                                                          | 100.0          |
| Mullananalt Wind Farm (ROI) Limited                                                              | 100.0          |
| Platin Power Limited                                                                             | 100.0          |
| Richfield Windfarm (ROI) Limited                                                                 | 100.0          |
| Sheskin South Renewables Power Designated Activity Company                                       | 100.0          |
| SSE Airtricity Distributed Energy Limited                                                        | 100.0          |
| SSE Airtricity Energy Services Limited                                                           | 100.0          |
| SSE Airtricity Limited                                                                           | 100.0          |
| SSE Cumarsáid Teoranta                                                                           | 100.0          |
| SSE Generation Ireland Limited                                                                   | 100.0          |
| SSE Renewables (Ireland) Limited                                                                 | 100.0          |
| SSE Renewables Generation Ireland Limited                                                        | 100.0          |
| SSE Renewables Holdings (Europe) Limited                                                         | 100.0          |
| SSE Renewables Holdings Limited                                                                  | 100.0          |
| SSE Renewables Off Shore Limited                                                                 | 100.0          |
| SSE Renewables Wind (Ireland) Holdings Limited                                                   | 100.0          |
| SSE Renewables Wind Farms (Ireland) Limited                                                      | 100.0          |
| Sure Partners Limited                                                                            | 100.0          |
| SSE Renewables Tinnycross Battery Storage Limited (formerly Thornsberry Battery Storage Limited) | 100.0          |
| Tournafulla Windfarm (ROI) Limited                                                               | 100.0          |

| Company                                                                                             | 2025 Holding % |
|-----------------------------------------------------------------------------------------------------|----------------|
| France                                                                                              |                |
| Société d'Exploitation de l'Installation de Stockage (SEIS) D'orchamps                              | 100.0          |
| Société d'Exploitation de l'Installation de Stockage (SEIS) de la Cuesta                            | 100.0          |
| Société d'Exploitation de la Centrale Photovoltaïque (SECPV) de Vireaux                             | 100.0          |
| Société d'Exploitation de la Centrale Photovoltaïque (SECPV) des Jacquessons                        | 100.0          |
| Société d'Exploitation du Parc Eolien de Chaintrix Bierges SARL                                     | 100.0          |
| Société d'Exploitation du Parc Eolien de Champeaux SARL                                             | 100.0          |
| Société d'Exploitation du Parc Eolien de Germainville SAS                                           | 100.0          |
| Société d'Exploitation du Parc Eolien de la Belle Dame SARL                                         | 100.0          |
| Société d'Exploitation du Parc Eolien de la Brie des Etangs SARL                                    | 100.0          |
| Société d'Exploitation du Parc Eolien de la Monchot SARL                                            | 100.0          |
| Société d'Exploitation du Parc Eolien de la Tête des Boucs SARL                                     | 100.0          |
| Société d'Exploitation du Parc Eolien (SEPE) de la Voie Pouçoise                                    | 100.0          |
| Société d'Exploitation du Parc Eolien de Moulins du Puits SAS                                       | 100.0          |
| Société d'Exploitation du Parc Eolien de Pringy SARL                                                | 100.0          |
| Société d'Exploitation du Parc Eolien de Saint Loup de Saintonge SAS                                | 100.0          |
| Société d'Exploitation du Parc Eolien (SEPE) de Salon Sud                                           | 100.0          |
| Société d'Exploitation du Parc Eolien de Souvans SARL                                               | 100.0          |
| Société d'Exploitation du Parc Eolien de Vernierfontaine SARL                                       | 100.0          |
| Société d'Exploitation du Parc Eolien de Villiers aux Chênes SARL                                   | 100.0          |
| Société d'Exploitation du Parc Eolien des Fontaines SARL                                            | 100.0          |
| Société d'Exploitation du Parc Eolien des Six Communes SARL                                         | 100.0          |
| Société d'Exploitation du Parc Eolien des Voies de Bar SARL                                         | 100.0          |
| Société d'Exploitation du Parc Eolien du Mont Égaré SARL                                            | 100.0          |
| Société d'Exploitation du Parc Eolien du Vireaux SAS                                                | 100.0          |
| Société du Poste Privé (SPP) de la Cuesta SARL                                                      | 100.0          |
| Société du Poste Privé (SPP) d'Orchamps SAS (formerly Société du Poste Privé (SPP) d'Orchamps SARL) | 100.0          |
| Société du Poste Privé (SPP) du Tonnerrois                                                          | 100.0          |
| SSE Renewables France SARL                                                                          | 100.0          |
| Germany                                                                                             |                |
| SSE Renewables Developments (Germany) GmbH                                                          | 100.0          |
| Greece                                                                                              |                |
| Enerfarm 3 Single Member S.A. Renewable Energy Sources                                              | 100.0          |
| Energiaki Kleidi Single Member S.A.                                                                 | 100.0          |
| Energiaki Mavrovouniou Single Member Private Company                                                | 100.0          |
| Energiaki Mesovouniou Single Member S.A.                                                            | 100.0          |
| Energiaki Platorrachis Single Member S.A.                                                           | 100.0*         |
| Energiaki Velanidias Single Member S.A.                                                             | 100.0          |
| SSE Renewables Hellas Single Member S.A.                                                            | 100.0          |

| Company                                                       | 2025 Holding % |
|---------------------------------------------------------------|----------------|
| Isle of Man                                                   |                |
| SSE Insurance Limited                                         | 100.0          |
| Italy                                                         |                |
| SPV Parco Eolico Libeccio S.r.l.                              | 100.0          |
| SPV Parco Eolico Maestrale S.r.l.                             | 100.0          |
| SPV Parco Eolico Tramontana S.r.l.                            | 100.0          |
| SSE Renewables Italy S.r.l. (formerly Energia Levante S.r.l.) | 100.0          |
| Japan                                                         |                |
| Aichi Offshore Wind Power No. 1 G.K.                          | 80.0           |
| Aichi Offshore Wind Power No. 2 G.K.                          | 80.0           |
| Enshunada Offshore Wind Power No. 1 G.K.                      | 80.0           |
| Goto-Fukue Offshore Wind Power G.K.                           | 80.0           |
| Izu Islands Offshore Wind Power No. 1 G.K.                    | 80.0           |
| Minami-Izu Offshore Wind Power No. 1 G.K.                     | 80.0           |
| Niigata Offshore Wind Power No.1 G.K.                         | 80.0           |
| Oki Islands Offshore Wind Power G.K.                          | 80.0           |
| SSE Pacifico K.K.                                             | 80.0           |
| SSE Yuza Offshore Wind Power G.K.                             | 80.0           |
| Tokushima Offshore Wind Power G.K.                            | 80.0           |
| Wakayama-West Offshore Wind Power No. 1 G.K.                  | 80.0           |
| Wakayama-West Offshore Wind Power No.2 G.K.                   | 80.0           |
| Netherlands                                                   |                |
| SSE Renewables (Netherlands) Holdings B.V.                    | 100.0          |
| SSE Renewables Developments (The Netherlands) B.V.            | 100.0          |
| SSE Sunflower Offshore Wind Holdco B.V.                       | 100.0          |
| SSE Sunflower Offshore Wind Limited Partner 1 B.V.            | 100.0          |
| SSE Sunflower Offshore Wind Limited Partner 2 B.V.            | 100.0          |
| SSE Sunflower Offshore Wind Limited Partner 3 B.V.            | 100.0          |
| SSE Sunflower Offshore Wind Limited Partner 4 B.V.            | 100.0          |
| SSE Tulip Offshore Wind Holdco B.V.                           | 100.0          |
| SSE Tulip Offshore Wind Limited Partner 1 B.V.                | 100.0          |
| SSE Tulip Offshore Wind Limited Partner 2 B.V.                | 100.0          |
| SSE Tulip Offshore Wind Limited Partner 3 B.V.                | 100.0          |
| Poland                                                        |                |
| IBC SE PL3 sp. z o.o                                          | 100.0          |
| IBC SE PL20 sp. z o.o.                                        | 100.0          |
| IBC SE PL22 sp. z o.o.                                        | 100.0          |
| IBC SE PL23 sp. z o.o.                                        | 100.0          |
| IBC SE PL24 sp. z o.o.                                        | 100.0          |
| IBC SE PL34 sp. z o.o.                                        | 100.0          |
| Pomerania PV sp z.o.o.                                        | 100.0          |
| SSE Renewables Poland sp z.o.o.                               | 100.0          |

| Company                                                                               | 2025 Holding % |
|---------------------------------------------------------------------------------------|----------------|
| Spain                                                                                 |                |
| Sistemas Energéticos Ábrego S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Ariel S.L.U.                                                     | 100.0          |
| Sistemas Energéticos Boreas S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Céfiro S.L.U.                                                    | 100.0          |
| Sistemas Energéticos del Sur S.A.U.                                                   | 100.0          |
| Sistemas Energéticos Eolo S.L.U.                                                      | 100.0          |
| Sistemas Energéticos Erbania 1 S.L.U.                                                 | 100.0          |
| Sistemas Energéticos Erbania 2 S.L.U.                                                 | 100.0          |
| Sistemas Energéticos Gregal S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Júpiter S.L.U.                                                   | 100.0          |
| Sistemas Energéticos Marte S.L.U.                                                     | 100.0          |
| Sistemas Energéticos Mercurio S.L.U.                                                  | 100.0          |
| Sistemas Energéticos Neptuno S.L.U.                                                   | 100.0          |
| Sistemas Energéticos Oberón S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Plutón S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Tablero Tabordo, S.L.U.                                          | 100.0          |
| Sistemas Energéticos Terral S.L.U.                                                    | 100.0          |
| Sistemas Energéticos Titán S.L.U.                                                     | 100.0          |
| Sistemas Energéticos Urano S.L.U.                                                     | 100.0          |
| SSE Renewables Southern Europe S.L.<br>(formerly Sistemas Energéticos Carril, S.L.U.) | 100.0          |
| SSE Renewables Spain, S.L.<br>(formerly Sistemas Energéticos Loma del Reposo, S.L.U.) | 100.0          |
| United States                                                                         |                |
| SSE Renewables North America Inc.                                                     | 100.0          |
| SSE Renewables North America Offshore Wind LLC.                                       | 100.0          |
| SSE Renewables North America Services Inc                                             | 100.0          |

All shares in subsidiary companies are ordinary share capital, unless otherwise stated.

\* 100% of voting rights held



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**Published: September 2025**