



SSE RESONANCE PERFORMANCE DASHBOARD 2025

Strategic pillar 1

 Unlock Innovation	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	ESRS cross-reference	Justification
INDICATORS							
SSE Science Academy		2024		Innovation & green markets	B2		ESG Reporting Rationale
Launch of the development of a platform dedicated to enhance internal competencies and fostering future-ready talent.		✓	SDG 4.4, SDG 8.5, SDG 9.5	Innovation & green markets	B2 (supporting KPI)	ESRS S1-1, ESRS SBM-3, ESRS G1-3	Skills development, future talent, innovation strategy
Digital learning platform deployed (Civil Explosives)	✓	-	SDG 4.4, SDG 9.5	Innovation & green markets	B2 (supporting KPI)	ESRS SBM-3, ESRS G1-3	Enables scalable knowledge sharing and structured learning across operations
Fine Chemicals competence framework initiated	✓	-	SDG 4.4, SDG 8.5	Innovation & green markets	B2 (supporting KPI)	ESRS S1-1, ESRS SBM-3	Builds sector-specific technical expertise to support operational excellence
Training participations recorded	257	0	SDG 4.4, SDG 8.5	Innovation & green markets	B10 (supporting KPI)	ESRS S1-1	Measures reach and engagement of learning programmes across the Group
Number of mentors engaged across SSE	32	0	SDG 4.4, SDG 8.5	Innovation & green markets	B2 / B10 (supporting KPI)	ESRS S1-1	Reflects knowledge transfer culture and intergenerational expertise sharing
Countries involved	7	0	SDG 4.4, SDG 17.16	Innovation & green markets	B2 (supporting KPI)	ESRS SBM-3	Demonstrates cross-border deployment and Group-wide integration of the programme
AI Innovation Program							
AI Innovation contest launched through all SSE markets leading to the selection of 4 projects to be implemented		✓	SDG 8.2, SDG 9.5, SDG 12.6	Innovation & green markets	B2 (supporting KPI)	ESRS SBM-3, ESRS SBM-1, ESRS G1-3	AI innovation as a sustainability driver in core business
Number of AI pilot initiatives in progress	3	0	SDG 8.2, SDG 9.5, SDG 12.6	Innovation & green markets	B2 (supporting KPI)	ESRS SBM-3, ESRS G1-3	Tracks pace of AI integration into core operations and sustainability performance
Predictive maintenance: external solution selected, testing initiated	✓	-	SDG 8.2, SDG 9.5	Innovation & green markets	B2 (supporting KPI)	ESRS SBM-3	Supports safer operations and reduced downtime through data-driven maintenance
AI Drill & Blast optimisation concept finalised	✓	-	SDG 8.2, SDG 12.6	Innovation & green markets	B2 (supporting KPI)	ESRS E1-2, ESRS SBM-3	Optimised blasting reduces energy use and supports carbon intensity reduction

AI Copilot tools (“free” and “professional” versions) introduced to all SSE employees	✓	-	SDG 8.2, SDG 9.5, SDG 12.6	Digitalisation & cybersecurity	B2 (supporting KPI)	ESRS SBM-3, ESRS S1-1, ESRS G1-3	Supports digital transformation, employee productivity, and more efficient daily work through broad access to AI-enabled tools.
							ESG Reporting Rationale
First exploration to develop a project to centralise data and enabling real-time, sustainable, decision-making across the Group		✓	SDG 9.c, SDG 12.6, SDG 13.3	ESG data governance & transparency	B2 (supporting KPI)	ESRS E1-2, ESRS SBM-3, ESRS G1-3	AI-powered, real-time, sustainability-aligned decision-making
Core data infrastructure consolidated across entities	✓	-	SDG 9.c, SDG 12.6	ESG data governance & transparency	B2 (supporting KPI)	ESRS E1-2, ESRS SBM-3	Enables reliable, harmonised data for operational and sustainability reporting
Scalable BI platform foundation established	✓	-	SDG 9.c, SDG 12.6, SDG 13.3	ESG data governance & transparency	B2 (supporting KPI)	ESRS E1-2, ESRS SBM-3, ESRS G1-3	Supports real-time, sustainability-aligned decision-making across the Group

Strategic pillar 2

 Caring for our people	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	CSRD /ESRS Codification	Justification
INDICATORS							
B8 Workforce - General characteristics		2024		Diversity, inclusion & equal opportunities	B8	ESRS S1	ESG Reporting Rationale
Full-time M	546	611	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Full Time F	83	87	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Full time Total	629	698	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	Provides a breakdown of standard employment contracts by gender, supporting analysis of workforce stability and inclusion
Part-time M	23	29	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Part time F	31	33	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Part-time Total	54	62	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	Captures flexibility and potential precarity in employment structures, with a gender lens

Total internal Employees M	569	640	SDG 8.5	Innovation & green markets	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Total Internal Employees F	114	120	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
<i>Total Employees</i>	683	760	SDG 8.5	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	Reflects the internal workforce structure by gender, essential for measuring equity and representation
Total Contractors M	12	11	SDG 8.2, SDG 12.6	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR.50a	
Total Contractors F	7	8	SDG 8.5, SDG 12.6	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR.50a	
Total Contractors	19	19	SDG 8.5, SDG 12.6	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR.50a	Complements the internal workforce view with external workforce data, important for due diligence and contractor practices
Total Workforce M	581	651	SDG 8.5, SDG 5.1	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Total Workforce M in %	82.80%	83.60%	SDG 5.1, SDG 5.5, SDG 10.2 83.60%	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-2 (Gender representation)	Facilitates proportional analysis of gender balance, crucial for tracking progress on diversity objectives
Total Workforce F	121	128	SDG 8.5, SDG 5.1	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	
Total Workforce F in %	17.20%	16.40%	SDG 5.1, SDG 5.5, SDG 10.2	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-2 (Gender representation)	Facilitates proportional analysis of gender balance, crucial for tracking progress on diversity objectives
Total workforce Total	702	779	SDG 8.5, SDG 5.1	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-6 AR.50a	Consolidates full workforce headcount for scope clarity in reporting
% of own employees under 30 years old	9.60%	9.61%	SDG 8.5, SDG 10.2	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR 50(b)	Enables monitoring of age diversity and intergenerational equity in employment
% of employees between 30-50 years old	53.12%	53.16%	SDG 8.5, SDG 10.2	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR 50(b)	Enables monitoring of age diversity and intergenerational equity in employment

% of employees over 50 years old	37.28%	37.24%	SDG 8.5, SDG 10.2	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-6 AR 50(b)	Enables monitoring of age diversity and intergenerational equity in employment
Number of employees with disabilities	20	20	SDG 10.2, SDG 8.5, SDG 3.8	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-2 (Equal treatment and opportunities)	Supports tracking of inclusion and equal opportunity for underrepresented groups
Gender equality & inclusion initiatives		2024		Diversity, inclusion & equal opportunities	B2 / B10	ESRS S1-2	ESG Reporting Rationale
Gender Equality program kicked off	✓	✓	SDG 5.1, SDG 5.5, SDG 8.5	Diversity, inclusion & equal opportunities	B2 (supporting KPI)	ESRS S1-2	Signals active measures in place to promote gender equity and improve organizational culture
Number of managers trained on gender equality (Swiss pilot market)	21	-	SDG 5.1, SDG 5.5, SDG 8.5	Diversity, inclusion & equal opportunities	B2 (supporting KPI)	ESRS S1-2	Demonstrates concrete capacity-building and leadership sensitization on gender equality, supporting cultural change and more inclusive management practices.
Equal pay analysis initiated in the Swiss pilot market	✓	-	SDG 5.1, SDG 5.5, SDG 8.5	Diversity, inclusion & equal opportunities	B10 (supporting KPI)	ESRS S1-2	Signals active action to assess and address pay equity in the pilot market, supporting fair treatment and preparation for broader Group-level rollout.
Number of trust persons elected (Swiss pilot market)	4	-	SDG 5.1, SDG 5.5, SDG 16.7	Diversity, inclusion & equal opportunities	B2 (supporting KPI)	ESRS S1-2	Shows that SSE established an accessible support mechanism for employees in the pilot market, strengthening trust, inclusion, and safe channels for workplace-related concerns.
Number of countries involved in the International Women's Day initiatives	7	-	SDG 5.1, SDG 5.5, SDG 10.2	Diversity, inclusion & equal opportunities	B2 (supporting KPI)	ESRS S1-2	Shows the Group-wide reach of gender equality awareness actions and signals progress in promoting inclusion across SSE markets.
Women Directors	2	2	SDG 5.1, SDG 16.7	Governance, integrity & compliance	Additional voluntary KPI (aligns with C9)	ESRS G1-1 (Governance structure)	Indicates the level of female representation in top governance bodies, aligned with SDG 5.5
Women in Management Positions	10	9	SDG, 5.5	Diversity, inclusion & equal opportunities	B8 (additional voluntary KPI)	ESRS S1-2	Highlights gender diversity in leadership and succession pipelines
Women employees across organisation in %	0.167	0.158	SDG 5.1, SFG 5.5, SDG 10.2	Diversity, inclusion & equal opportunities	B8 (supporting KPI)	ESRS S1-2	Tracks overall gender balance and supports monitoring of equality commitments across all levels

B9 Workforce - Health and safety		2024		Worker health, safety & well-being	B9	ESRS S1	ESG Reporting Rationale
Number of fatalities as a result of work-related injuries and work-related ill health	0	0	SDG 3.9, SDG 8.8	Worker health, safety & well-being	B9	ESRS S1-14	Critical safety outcome indicator, required under ESRS and GRI for human rights and occupational health
Number of LTAs (Lost Time Accidents)	14	16	SDG 8.8	Worker health, safety & well-being	B9 (supporting KPI)	ESRS S1-14	Operational safety performance measure, reflecting incident frequency and severity
LTIFR (Lost Time Injury Frequency Rate) /1 million hours worked	10.2	10.44	SDG 8.8	Worker health, safety & well-being	B9 (supporting KPI)	ESRS S1-14	Normalized indicator of workplace injuries, enabling performance benchmarking
TRIFR (Total recordable Injury Frequency rate)/1 million hours worked	17.49	16.96	SDG 8.8	Worker health, safety & well-being	B9 (supporting KPI)	ESRS S1-14	Comprehensive frequency rate capturing all recordable incidents, useful for trend analysis and improvement planning
<i>Occupational Health and Safety Management</i>							
Percentage of SSE Group companies certified to ISO 45001	82%	82%	SDG 8.8	Worker health, safety & well-being	B2 (certification / supporting KPI)	ESRS S1-14	Ensures systematic identification, management, and reduction of workplace health and safety risks. Supports compliance with regulatory frameworks and enhances employee protection.

Strategic pillar 3

 Climate actions	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	CSRD /ESRS Codification	Justification
INDICATORS							
B3 Energy and greenhouse gas emissions		2024		Climate transition & pollution management	B3	ESRS E1	ESG Reporting Rationale
Carbon reduction trajectory in progress	✓		SDG 13.1, SDG 13.2	Climate transition & pollution management	B2 (transition initiative)	ESRS E1-1, ESRS E1-5	2024 carbon footprint established as baseline year. Decarbonisation strategy under development. Updated GHG data will be reported upon target validation
Energy consumption from fossil (a), nuclear (b), renewable sources							
Total Energy consumption (Scope 1&2) Uncertainty: C, 36,2%	= 2024 baseline ¹	15,014,879.21 kg CO ₂ e	SDG 7.3, SDG 13.1	Climate transition & pollution management	B3	ESRS E1-5 AR.37	Provides baseline data on operational energy intensity and is key for reduction target setting
Energy consumption from fossil sources detailed breakdown by source (only high climate impact sectors: coal, oil, gas, other fossil sources)							
Coal	N/A	N/A	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Critical high-impact energy source not used at SSE
Fuel oil (Uncertainty: A, 6,79%)	= 2024 baseline ¹	98,841.08 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Mineral oil (Uncertainty: B, 17,1%)	= 2024 baseline ¹	4,621,428.26 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
LPG (Uncertainty: A, 12,6%)	= 2024 baseline ¹	1,235.20 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Diesel B10 (Uncertainty: B, 15,8%)	= 2024 baseline ¹	81,163.98 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Diesel B7 (Uncertainty: A, 4,55%)	= 2024 baseline ¹	8,542,974.50 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency

SP95 E10 (Uncertainty: A, 11,2%)	= 2024 baseline ¹	999.26 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
SP95 E5 (Uncertainty: A (7,61%))	= 2024 baseline ¹	193,110.65 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Steam, heat and cold (Uncertainty: C, 38,8%)	= 2024 baseline ¹	1,690,976.61 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Natural gas (Uncertainty: C, 30,2%)	= 2024 baseline ¹	3,255,868.44 kg CO ₂ e	SDG 13.2	Climate transition & pollution management	B3 (supporting breakdown)	ESRS E1-5 AR.38	Helps identify priority fuels for decarbonisation and heat/electricity conversion efficiency
Total Gross Scope 1,2,3 GHG emissions, metric tonnes of CO₂eq; and total GHG emissions, metric tonnes of CO₂eq (ESRS E1-6 AR. 44)							
Scope 1 Emissions (Uncertainty: A, 7,76%)	= 2024 baseline ¹	15,145,860.87 kg CO ₂ e	SDG 13.1, SDG 12.6	Climate transition & pollution management	B3	ESRS E1-6 AR.44	Tracks operational emissions from owned sources, forming the base of carbon strategy
Scope 2 Emissions (Uncertainty: D, 187%)	= 2024 baseline ¹	2,840,686.09 kg CO ₂ e	SDG 13.1	Climate transition & pollution management	B3	ESRS E1-6 AR.44	Reflects efficiency of energy use and relevance of renewable sourcing
Scope 3 Emissions (Uncertainty: A, 6,77%)	= 2024 baseline ¹	140,440,451.04 kg CO ₂ e	SDG 13.3, SDG 12.6	Climate transition & pollution management	Additional voluntary KPI (Scope 3)	ESRS E1-6 AR.44	Captures upstream/downstream climate impacts; essential for full footprint mapping
Total GHG emissions (Scopes 1+2+3)	= 2024 baseline¹	158 426 998,00 kg CO₂e	SDG 13.2	Climate transition & pollution management	B3	ESRS E1-6 AR.44	Enables holistic emissions tracking, climate risk assessment, and reduction roadmap development


¹ 2024 carbon footprint established as baseline year. Decarbonisation strategy under development. Updated GHG data will be reported upon target validation

Strategic pillar 3

 Climate actions	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	CSRD /ESRS Codification	Justification
INDICATORS							
B6 Water		2024					
Total water consumption (m ³)	= 2024 baseline ¹	691,357.9	SDG 6.4, SDG 12.2	Climate transition & pollution management	B6	ESRS E3-4 AR.28a	Tracks operational water demand and supports assessment of water-related risks, especially in water-stressed regions
Water consumption - Total (Uncertainty: A, 11.8%)	= 2024 baseline ¹	91,259.24 kg CO ₂ e	SDG 6.4, SDG 12.2	Climate transition & pollution management	B6 (supporting KPI)	ESRS E3-4 AR.28a	Includes accuracy level to ensure traceability of environmental impact and alignment with science-based methods
B7 Resource use, circular economy and waste management	= 2024 baseline ¹			Resource efficiency & circular economy	B7		
Total amount of waste generated (Uncertainty: B, 19.3%)	= 2024 baseline ¹	4,021,339.84 kg CO ₂ e	SDG 12.4, SDG 12.5	Resource efficiency & circular economy	B7	ESRS E5-5 AR.37a	Provides baseline data to improve waste prevention, reuse and recycling efforts; uncertainty disclosed for data quality
Total amount and percentage of non-recycled waste:				Resource efficiency & circular economy	B7		
Non-recycled waste - Total (Uncertainty: C, 39.3%)	= 2024 baseline ¹	34,075.93 kg CO ₂ e	SDG 12.5, SDG 12.4	Resource efficiency & circular economy	B7	ESRS E5-5 AR.37d	Highlights volume of waste not contributing to circularity targets; accuracy level supports reliability of data for reduction tracking
Non-recycled waste - % of "Waste - Total"	= 2024 baseline ¹	0.85%	SDG 12.5	Resource efficiency & circular economy	B7	ESRS E5-5 AR.37d	Measures progress toward zero-waste and circular economy objectives
Amount of hazardous waste and radioactive waste				Resource efficiency & circular economy	B7		
Hazardous/radioactive waste - Total (Uncertainty: B, 20.3%)	= 2024 baseline ¹	3,836,506.66 kg CO ₂	SDG 12.4, SDG 3.9	Resource efficiency & circular economy	B7	ESRS E5-5 AR.39	Tracks the most harmful waste categories for people and ecosystems; uncertainty level supports risk prioritization
Hazardous/radioactive waste - % of "Waste - Total"	= 2024 baseline ¹	95.40%	SDG 12.4	Resource efficiency & circular economy	B7	ESRS E5-5 AR.39	Provides proportional context of hazardous waste in total waste mix, informing mitigation strategies


Environmental Management Systems				Climate transition & pollution management	B2		
Percentage of SSE Group companies certified to ISO 14001	82%	82%	SDG 12.6, SDG 13.2	Climate transition & pollution management	B1 / B2 (certification)	ESRS E1-1, ESRS E5-1	Supports implementation of structured environmental management practices aligned with international standards. Facilitates risk control, compliance, and continuous improvement in line with CSRD and EU Taxonomy expectations

Strategic pillar 4

 Foster communities	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	CSRD /ESRS Codification	Justification
INDICATORS							
Additional voluntary KPI - Workers in the value chain							
Working conditions, Equal treatment and opportunities for all, Other work-related rights: Procedure to be able to perform third party audit of high-risk suppliers and contractors on social/labour conditions (incl. working time, safety, equality, fair pay) is under development.	✓	2024	SDG 8.8, SDG 10.2, SDG 12.6	Supply chain responsibility	Additional voluntary KPI (DMA-informed)	ESRS S2-2, S2-4	Enables due diligence on supplier practices and supports responsible sourcing aligned with human rights obligations
Additional voluntary KPI - Affected communities							
% of site-level leadership positions held by local nationals	1	1	SDG 8.5, SDG 10.2	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-3, SBM-3	Reflects local empowerment and economic integration in areas where the company operates
Initiatives to support local employees education or technical upskilling have started through the Science Academy project	✓	2024	SDG 4.4, SDG 8.3, SDG 10.2	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-2, SBM-3	Demonstrates commitment to long-term value creation through community capacity-building
Community consultation sessions held on regular basis when requested	✓	2024	SDG 16.7, SDG 11.3	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-1, S3-2	Ensures that affected communities are actively involved in decisions that impact their environment and rights
Our Resonance Foundation Launch	✓	2024	SDG 17.17, SDG 4.4, SDG 8.3	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-2, SBM-3	Creates structured impact through local initiatives and partnerships aligned with sustainability and inclusion goals

Initial Group contribution (CHF)	150000	2025	SDG 17.17, SDG 11.3	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-2, SBM-3	Establishes the financial foundation of the OUR RESONANCE Foundation, enabling structured community support across SSE operating regions
Annual financial contribution per SSE subsidiary (CHF)	10000	2025	SDG 17.17, SDG 11.3	Local environmental impacts & community dialogue	Additional voluntary KPI (DMA-informed)	ESRS S3-2, SBM-3	Ensures long-term funding sustainability of the Foundation through systematic subsidiary contributions

Strategic pillar 5

 Climate actions	2025	Baseline date	SDG contribution	DMA material topic	VSME reference	CSRD /ESRS Codification	Justification
B1 Basis for preparation / B2 Practices, policies and future initiatives		2024		Governance, integrity & compliance	B1 / B2	ESRS 2	ESG Reporting Rationale
Composition and diversity of the undertaking's administrative, management and supervisory bodies: described in this Dashboard Pillar section "Caring for people"	✓	2024	SDG 5.5, SDG 16.7	Governance, integrity & compliance	Additional voluntary KPI	ESRS 2 GOV-1 AR.21a-c	Supports inclusive and representative decision-making, and tracks diversity in leadership roles
Board group level's gender diversity: % of women	43%	29%	SDG 5.5, SDG 16.7	Governance, integrity & compliance	Additional voluntary KPI (aligns with C9)	ESRS 2 GOV-1 AR.21d	Tracks female representation at governance level, aligned with equality and participation goals
Description of the business model and value chain	✓	2024	SDG 12.6, SDG 8.2	Governance, integrity & compliance	Additional voluntary KPI (aligns with C1)	ESRS 2 SBM-1 AR.42	Enables stakeholders to assess how the business generates value and integrates sustainability
Disclosure on the materiality assessment process	✓	2024	SDG 12.6, SDG 17.16	ESG data governance & transparency	Additional voluntary KPI (DMA-informed)	ESRS 2 IRO-1 AR.53, ESRS IRO-2 AR. 56	Increases transparency on how the company identifies and prioritizes its sustainability impacts, risks, and opportunities
Double Materiality Assessment (DMA) completed at Group level	✓	2025	SDG 12.6, SDG 17.16	ESG data governance & transparency	Additional voluntary KPI (DMA-informed)	ESRS 2 IRO-1 AR.53, ESRS IRO-2 AR. 56	Completion of the Double Materiality Assessment at Group level, integrating both impact and financial materiality perspectives. Formalises SSE's most material ESG priorities and strengthens alignment with CSRD requirements and strategic risk management.

Governance practices & business conduct (B2 / B11)							ESG Reporting Rationale
Corporate culture: Resonance internal communication launched and first flyer delivered to employees	✓	2024	SDG 8.5, SDG 16.7	Governance, integrity & compliance	B2 (supporting KPI)	ESRS G1-3 AR.21b	Promotes employee awareness and alignment with the Group's sustainability purpose. Supports cultural anchoring of ESG values and prepares the ground for behavioural change.
Protection of whistle-blower: Whistle-blower protection mechanisms were introduced in all EU-based SSE companies in accordance with EU Directive 2019/1937.	✓	2024	SDG 16.5, SDG 16.6	Governance, integrity & compliance	B2 (supporting KPI)	ESRS G1-3 AR.21b	Ensures mechanisms are in place to detect and report wrongdoing, building institutional trust
Corruption and bribery							
Percentage of functions-at-risk covered by anti-corruption and anti-bribery training programmes	100%	100%	SDG 16.5	Governance, integrity & compliance	B2 (supporting KPI)	ESRS G1-3 AR.21b	Tracks the scope of preventive measures and integrity-building in risk-exposed areas
Total number and nature of confirmed incidents of corruption or bribery	0	0	SDG 16.5	Governance, integrity & compliance	B11	ESRS G1-3 AR.25a	Key outcome indicator of integrity system performance and legal compliance
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	0	0	SDG 16.5	Governance, integrity & compliance	B11 (supporting KPI)	ESRS G1-3 AR.25b	Measures internal control and accountability systems related to employee conduct
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0	0	SDG 16.5, SDG 17.17	Governance, integrity & compliance	B11 (supporting KPI)	ESRS G1-3 AR.25c	Reflects due diligence in the value chain and commitment to ethical partnerships



GLOSSARY

Find the definitions of the main terms used in this report by scanning the QR code below.