

SSE	
Sector	Electric Utilities
Latest full assessment published	November 2021
CDP Responder	Yes

14.4A=*

ACT Score (2021)

#2/50

Sector Rank (2021)



Company recommendations:

Targets: The company has set a long-term decarbonisation target and several interim targets. It can still improve by setting further interim targets, particularly for its scope 3 emissions.

Emissions reductions and reporting: The company's emissions contrast with its 1.5°C pathway which requires it to make decreases in its emissions intensity.

Transition plan: The company has a comprehensive low-carbon transition plan informed by climate scenario analysis that has considered the implications of a 1.5°C scenario. It should continue to monitor progress against its plan and make adjustments to remain aligned with a 1.5°C pathway.

For the last full ACT assessment and more information visit: [Climate and Energy Benchmark - Electric Utilities](https://www.worldbenchmarkingalliance.org/decarbonisation-and-energy-system-transformation)

Module	Last Assessment Performance (2021)	Current Performance (2023)		Module summary	Change in performance since last full assessment
Targets		Net zero target (scopes 1 + 2)?	Yes	SSE has set three near-term targets, for its scope 1 and 2 emissions and emissions from the use of its sold products, which have each been validated by the SBTi as 1.5°C aligned. The company has also set net-zero targets for its scope 1 and 2 emissions by 2040 and for all SSE's remaining scope 3 emissions by 2050.	 Improves
		Interim target(s)?	Yes		
		Targets cover all emissions?	Yes		
		All targets SBTi 1.5°C validated?	No		
Emissions reductions and reporting		Scope 1 and 2 emissions intensity disclosed?	Yes	SSE's emissions intensity increased marginally between 2020 and 2021. The company attributes this to a reduction in renewable generation and increased generation output from the most intensity generating plant in the company's portfolio.	 Remains the same
Transition Plan		Public transition plan?	Yes	Since the previous assessment, SSE has published a detailed Net Zero Transition Plan, however, this does not include an update to its comprehensive Post-Paris scenario analysis. The company is also still yet to sever links between fossil fuel growth and management incentives.	 Improves
		Relevant expertise on the board?	Yes		
		Incentives linked to emissions reductions?	Yes		
		Financial content in plan?	Yes		
		Plan informed by scenario analysis?	Yes		

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*ACT scores are constructed of three parts. The performance score out of 20, narrative score A – E and trend score + / = / -