

Maz Alkirwi
Grampian House
200 Dunkeld Road
Perth
PH1 3GH

Alaba Kolajo
Commonwealth House
32 Albion Street
Glasgow
G1 1LH

23 June 2026

Dear Alaba

Re: Proposed interim Regulatory Reporting Pack and the associated Price Control Financial Model guidance for the Annual Iteration Process this year.

We are pleased to enclose a response from SSEN Transmission (SSENT) to Ofgem's consultation on Proposed interim Regulatory Reporting Pack (RRP) and the associated Price Control Financial Model (PCFM) guidance for the Annual Iteration Process (AIP) this year, which was published on May 26th. We are committed to working closely with Ofgem and the other Transmission Owners (TOs) to improve our annual Regulatory Reporting Pack (RRP) and associated PCFM Guidance for the AIP this year. Following review of the proposed interim RRP and PCFM guidance document, we have provided a number of detailed comments on the proposed revenue working sheets within the RRP, relevant narrative, and the PCFM guidance document in this response.

RRP template

We agree with the introduction of the RIIO-T3 RRP template to be included as part of the RIIO-T3 AIP process with specific focus on the revenue working sheets. We have specifically pulled out the key concerns below which require further consideration before the full RRP template is finalised.:

Traceability to funding mechanisms: The final RRP template should provide clear and auditable mapping between reported costs, the PCFM and relevant funding mechanisms. Without this, there is a risk of increased supplementary questions and reconciliation issues, particularly given the increased complexity of RIIO-T3.

Use of more disaggregated data: Ofgem has requested information at a more granular level than TOs currently prepare or report. A robust mapping exercise is needed to avoid data prepared on different bases being interpreted inconsistently or used in future modelling without appropriate context.

ASTI and large capex projects: Allowances for ASTI and other large capex projects are set using Project Assessment templates, but Ofgem has not clearly explained how those costs should translate into activity-based RRP reporting. Clear mapping principles and worked examples are needed to avoid retrospective re-cutting of project costs, inconsistency and misinterpretation of cost performance.

In addition to the overarching issues raised we have observed several issues to be rectified in the final template, please see the accompanying RRP issues log with the key issues which require Ofgem response, and we will continue to provide any issues through our continued review.

PCFM Guidance Document

We agree with the introduction of the PCFM Guidance document for the RIIO-T3 period. We note we are comfortable with the document, and it is largely in line with the T2 document. A key point that would be good to get clarity on is the decision to exclude the special Licence condition 8.2 in RIIO-T3 and include this within guidance document via standard licence condition B15 regarding the detailed approach to the AIP process.

Yours sincerely,



Maz Alkirwi

Finance Director