# Sustainability Accounting Standards Board (SASB) Standards Report



The Sustainability Accounting Standards Board (SASB) Standards identify the sustainability topics (environmental, social and governance) most relevant to the financial performance and enterprise value of companies in an industry. These standards are designed to provide investors with decision-useful information about individual companies within, and allow for the comparison of companies across, an industry.

The report to follow is the Southern Company<sup>1</sup> response to the Electric Utilities & Power Generators industry standard based on data<sup>2</sup> for the 2023 calendar year. All data for the 2023 reporting year are **preliminary**.

Unless otherwise noted, data reported for retail subsidiaries is based on gross Scope 1 amounts without regard to any renewable energy credits, carbon offsets, or other similar product that may be applied to or generated with energy used to serve any particular retail or wholesale load.

#### **Greenhouse Gas Emissions & Energy Resource Planning**

Accounting Metric	Response/Refer	ence	
<ol> <li>Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)</li> </ol>	2022		79,300,000
Percentage of gross global Scope 1     emissions covered under emissions- limiting regulations	2022	0%	0.4%
<ol> <li>Percentage of gross global Scope 1 emissions covered under emissions- reporting regulations<sup>3</sup></li> </ol>	2022	99%	2023 98%
Greenhouse gas emissions (GHG) associated		2022	2023
with power deliveries <sup>4</sup> (metric tons CO <sub>2</sub> e)	Alabama Power Company	32,800,000	27,700,000
	Georgia Power Company	32,400,000	32,200,000
	Mississippi Power Company	6,100,000	6,300,000
Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Southern Company Net Zero Q&A Supplement  Emissions reduction targets:  • 50% reduction in GHG emissions by 20 relative to 2007 baseline  • Net zero GHG emissions by 2050  Emissions reduction progress for Scope 1, relative 2007 baseline <sup>5</sup> :  2022 2023		ement by 2030, , relative to
	<ul> <li>(metric tons CO<sub>2</sub>e)</li> <li>2. Percentage of gross global Scope 1 emissions covered under emissions-limiting regulations</li> <li>3. Percentage of gross global Scope 1 emissions covered under emissions-reporting regulations<sup>3</sup></li> <li>Greenhouse gas emissions (GHG) associated with power deliveries<sup>4</sup> (metric tons CO<sub>2</sub>e)</li> <li>Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of</li> </ul>	(metric tons CO <sub>2</sub> e)  2. Percentage of gross global Scope 1 emissions covered under emissions- limiting regulations  3. Percentage of gross global Scope 1 emissions covered under emissions- reporting regulations <sup>3</sup> Greenhouse gas emissions (GHG) associated with power deliveries <sup>4</sup> (metric tons CO <sub>2</sub> e)  Alabama Power Company  Georgia Power Company  Mississippi Power Company  Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets  2022 Sustainability Southern Compan Emissions reduction • 50% reduction • Net zero Gi Emissions reduction the 2007 baselines	(metric tons CO <sub>2</sub> e)  2. Percentage of gross global Scope 1 emissions covered under emissions- limiting regulations  3. Percentage of gross global Scope 1 emissions covered under emissions- reporting regulations  3. Percentage of gross global Scope 1 emissions covered under emissions- reporting regulations  Greenhouse gas emissions (GHG) associated with power deliveries <sup>4</sup> (metric tons CO <sub>2</sub> e)  Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets  Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets  Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets  Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets  Emissions reduction in GHG emissions by 2050  Emissions reduction progress for Scope 1 the 2007 baseline <sup>5</sup> :

1

## **Air Quality**

Code	Accounting Metric	Response/Reference	
IF-EU-120a.1	Air emissions of the following pollutants:		
	1. NO <sub>x</sub> (excluding N <sub>2</sub> O) (metric tons)	2022	2023
		28,339	26,242
	2. $SO_x$ (metric tons)	2022	2023
		9,295	8,664
	3. Particulate matter ( $PM_{10}$ )	Southern Company does not collect d level for ${\sf PM}_{10}$ .	ata at the system
	4. Lead (Pb) <sup>6</sup> (metric tons)	2022	2023
		0.281	*
	5. Mercury (Hg) <sup>6</sup> (metric tons)	2022	2023
		0.134	*
	Percentage of each in or near areas of dense population	The percentage of emissions is not tra- calculated based on population densit	

## **Water Management**

Code	Accounting Metric	Response/Reference	
IF-EU-140a.1	Total water withdrawn (thousand cubic meters)	2022	2023
	meters)	2,777,598	2,797,759
	2. Total water consumed (thousand cubic	2022	2023
	meters)	279,413	293,447
	Percentage of each in regions with High or Extremely High baseline water stress	0% High (2023) 0% Extremely High (2023) Southern Company's electric generati located in regions with low- or low-to water risk.	
IF-EU-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Southern Company does not disclose incidents of non-compliance associate quality permits, standards and regular	ed with water
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Southern Company Form 10-K (2023;	Page I-19)

2

#### **Coal Ash Management**

Code	Accounting Metric	Response/Reference	
IF-EU-150a.1	<ol> <li>Amount of coal combustion products (CCPs) generated (metric tons)</li> <li>Percentage recycled</li> </ol>	2022 2,245,792 2022 93% Percentage of coal combustion production beneficially used.	2023 2,034,704 2023 92% ets (CCPs)
IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations <sup>7</sup>	Alabama Power CCR Compliance Data and Inform	

## **Energy Affordability**

Code	Accounting Metric	Response/Reference
IF-EU-240a.1	Average retail electric rate for:  1. Residential customers  2. Commercial customers  3. Industrial customers	Alabama Power Company Residential Rates Alabama Power Company Business Rates Georgia Power Company Residential Rates Georgia Power Company Business Rates Mississippi Power Company Residential Rates Mississippi Power Company Business Rates
IF-EU-240a.3	<ol> <li>Number of residential customer electric disconnections for non-payment</li> <li>Percentage reconnected with 30 days</li> </ol>	Southern Company does not disclose information on residential customer electric disconnections.
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service	Southern Company Form 10-K (2023; Pages I-15 - I-28)

3

## **Workforce Health & Safety**

Code	Accounting metric	Response/Reference	
IF-EU-320a.1	<ol> <li>Total recordable incident rate (TRIR)</li> <li>a. Direct employees<sup>8</sup></li> <li>b. Contract employees<sup>9</sup></li> </ol>	2022 1.35 0.40	2023 1.40 0.57
	<ul> <li>2. Fatality rate</li> <li>a. Direct employees<sup>8</sup></li> <li>b. Contract employees<sup>9</sup></li> </ul>	2022 0 0	2023 0 1
	<ul> <li>Near miss frequency rate (NMFR)</li> <li>a. Direct employees<sup>8</sup></li> <li>b. Contract employees<sup>9</sup></li> </ul>	Southern Company does not track of miss frequency rate.	or calculate a near

## **End-Use Efficiency & Demand**

Code	Accounting Metric	Response/Reference
IF-EU-420a.2	Percentage of electric load served by smart grid technology	100%
IF-EU-420a.3	Customer electricity saving from efficiency measures, by market	Alabama Power Company Georgia Power Company Mississippi Power Company

## **Nuclear Safety & Emergency Management**

Code	Accounting Metric	Response/Reference
IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	Southern Company Form 10-K (2023; Page I-10 - I-11, I-29 - I-33)  NRC Action Matrix  Farley 1 - Quarterly Performance Summary  Hatch 1 - Quarterly Performance Summary  Hatch 2 - Quarterly Performance Summary  Vogtle 1 - Quarterly Performance Summary  Vogtle 2 - Quarterly Performance Summary  Vogtle 3 - Quarterly Performance Summary  Vogtle 4 - Quarterly Performance Summary
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Plant Farley Plant Hatch Plant Vogtle

## **Grid Resiliency**

Code	Accounting Metric	Response/R	eference		
IF-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations		netric are not d and security co		
IF-EU-550a.2		Transmissio	n System	Distribution	System
	1. System Average Interruption Duration	2022	2023	2022	2023
	Index (SAIDI), inclusive of major event days	5.5	4.8	136.1	109.6
	2. System Average Interruption Frequency	2022	2023	2022	2023
	Index (SAIFI), inclusive of major event days	0.085	0.090	1.155	0.993
	3. Customer Average Interruption Duration	2022	2023	2022	2023
	Index (CAIDI), inclusive of major event days	65	53	118	110

## **Activity Metrics**

Code	Activity Metric	Response/Ref	erence	
IF-EU-000.A	Number of customers served <sup>10</sup> :			
	1. Residential	2022		2023
			3,844,000	3,890,000
	2. Commercial	2022		2023
			566,000	570,000
	3. Industrial	2022		2023
			17,000	17,000
IF-EU-000.B	Total electricity delivered to customers <sup>11</sup> :			
	1. Residential (MWh)	2022		2023
			49,600,000	47,100,000
	2. Commercial (MWh)	2022		2023
			48,300,000	48,300,000
	3. Industrial (MWh)	2022		2023
			49,500,000	48,600,000
	4. All other retail (MWh)	2022		2023
			600,000	500,000
	5. Wholesale (MWh)	2022		2023
			56,300,000	51,000,000
IF-EU-000.C	Length of transmission and distribution lines		2022	2023
	(km)	Transmission	40,075	39,502
		Distribution	273,959	258,645

5

#### Code Activity Metric

IF-EU-000.D

1. Total electricity generated (MWh)

#### Response/Reference

**Gross Electricity Generated** 

2022	2023
193,665,000	191,559,000

Net Electricity Generated

2022	2023
187,099,000	185,735,000

2. Percentage of electricity generated by major energy source

Net Electricity Generated by Energy Source (2023)

Generation Source	MWh	% of Total Net Electricity Generated
Coal	32,115,000	17.29%
Oil	59,000	0.03%
Natural Gas	99,977,000	53.83%
Nuclear	32,753,000	17.63%
Hydropower	4,935,000	2.66%
Wind	8,804,000	4.74%
Solar	6,210,000	3.34%
Other	882,000	0.47%
Total	185,735,000	100.00%

3. Percentage of electricity generated in regulated markets

Southern Company does not track or calculate the percentage of electricity generated in regulated markets.

IF-EU-000.E Total wholesale electricity purchased (MWh)

2022	2023
17,386,146	13,674,184

- 1 Southern Company is a holding company that conducts its business through its subsidiaries. Accordingly, unless the context otherwise requires, references in this document to Southern Company's operations, such as generating activities, greenhouse gas emissions and workforce, refer to those operations conducted through its subsidiaries.
- 2 Data presented in the tables below may be rounded.
- 3 Southern Company's gross global Scope 1 emissions are covered under emissions-reporting regulations (EPA's Greenhouse Gas Reporting Program).
- 4 The data for the greenhouse gas (GHG) emissions associated with power deliveries are finalized in the spring and published midyear.
- 5 As reported in the Southern Company Form 10-K: 2023 10-K | 2022 10-K
- 6 Emissions from equity-owned electricity generated for sale to retail and wholesale customers. Does not include gas sector, purchased power or leveraged lease facilities. Southern Company reports releases of Toxic Release Inventory (TRI) compounds, including lead and mercury, as required by the EPA. In general, data are available in the summer following the reporting year.
- 7 The data provided for IF-EU-150a.3 refers to "coal combustion residuals" per the regulatory requirements outlined in 40 C.F.R Part 257, Subpart D.
- 8 Direct employees are those Southern Company or a subsidiary manages daily and includes in OSHA reporting, such as full-time employees, cooperative students, interns and leased employees
- 9 Contract employees are those whose daily work is managed by, and who are included in the OSHA reporting for, another company. Safety data for contract employees are available for limited business units, and therefore are not representative of all contract employees in the Southern Company system.

6

- 10 As reported in the Southern Company Form 10-K: 2023 10-K | 2022 10-K.
- 11 As reported in the Southern Company Form 10-K: 2023 10-K | 2022 10-K