

Electric Utilities & Power Generators Sustainability Accounting Standard

The index below outlines how our existing disclosures align with the recommended metrics for the Sustainable Accounting Standards Board (SASB) Electric Utilities and Power Generators Standard. Though we do not yet address all metrics included in the standard, we continue to evaluate our future disclosures in light of investor interest in the disclosure framework.

Greenhouse gas emissions & energy resource planning

Code	Metric	Southern Company reporting or direct response
IF-EU-110a.1	1. Gross global Scope 1 emissions	CDP Climate Disclosures C6.1 page 88 ESG Data Table
	2. Percentage of gross global Scope 1 emissions covered under emissions-limiting regulations	Southern Company is not covered under an emissions-limiting regulation or program.
	3. Percentage of gross global Scope 1 emissions covered under emissions-reporting regulations	99% of Southern Company's gross global Scope 1 emissions are covered under emissions-reporting regulations (EPA's Greenhouse Gas Reporting Program).
IF-EU-110a.2	Greenhouse gas emissions associated with power deliveries	ESG Data Table
IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to:	Implementation and Action Toward Net Zero page 14
	1. Manage Scope 1 emissions	Implementation and Action Toward Net Zero page 4
	2. Set or meet emissions reduction targets	2019/2020 Corporate Responsibility Executive Summary page 9
	3. An analysis of performance against those targets	2021 Corporate Responsibility Executive Summary page 10
IF-EU-110a.4	1. Number of customers served in markets subject to renewable portfolio standards (RPS)	There are no renewable portfolio standards in the Southern Company system's retail electric states.
	2. Percentage fulfillment of RPS target by market	

Air quality

Code	Accounting metric	Southern company reporting or direct response
IF-EU-120a.1	Air emissions of the following pollutants:	EEI ESG/Sustainability Reporting Template, Excel
	1. NO _x (excluding N ₂ O)	
	2. SO _x	
	3. Particulate matter (PM ₁₀)	
	4. Lead (Pb)	

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-120a.1	<ol style="list-style-type: none"> 5. Mercury (Hg) 6. Percentage of each in or near areas of dense population 	Emissions are not reported based on population density.

Water management

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-140a.1	<ol style="list-style-type: none"> 1. Total water withdrawn 2. Total water consumed 3. Percentage of each in regions with High or Extremely High baseline water stress 	ESG Data Table
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	The Southern Company system does not disclose a summary of incidents of non-compliance associated with water.
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2019/2020 Corporate Responsibility Executive Summary page 13

Coal ash management

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	ESG Data Table
IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Alabama Power CCR Compliance Data and Information Georgia Power CCR Compliance Data and Information Mississippi Power CCR Compliance Data and Information

Energy affordability

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-240a.1	Average retail electric rate for: <ol style="list-style-type: none"> 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

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-240a.2	Typical monthly electric bill for residential customers for: 1. 500 kWh electricity delivered per month 2. 1,000 kWh electricity delivered per month	Southern Company does not disclose typical monthly electric bills for residential customers.
IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected with 30 days	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 territory	2018 Corporate Responsibility Report page 11 Southern Company 2021 Form 10-K Item 1A Risk Factors pages I-15 to I-26

Workforce health and safety

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-320a.1	1. Total recordable incident rate 2. Fatality rate 3. Near miss frequency rate	ESG Data Table Southern Company does not disclose a near miss frequency rate.

End-use efficiency and demand

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-420a.1	Percentage of electric utility revenues from rate structures that are: 1. Decoupled 2. Contain a lost revenue adjustment mechanism	This metric was omitted because it is not applicable to Southern Company.
IF-EU-420a.2	Percentage of electric load served by smart grid technology	ESG Data Table
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	EEI ESG/Sustainability Reporting Template, Excel Southern Company does not disclose customer electricity savings from efficiency measures by market.

Nuclear safety and emergency management

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Southern Company 2021 Form 10-K, pages I-10, I-27 NRC Action Matrix Column Farley 1 — Licensee Response Farley 2 — Licensee Response Hatch 1 — Licensee Response Hatch 2 — Licensee Response Vogle 1 — Licensee Response Vogle 2 — Licensee Response

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	2018 Corporate Responsibility Report Southern Company Website

Grid resiliency

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	This metric is not reported due to confidentiality and security concerns.
IF-EU-550a.2	<ol style="list-style-type: none"> System Average Interruption Duration Index (SAIDI) System Average Interruption Frequency Index (SAIFI) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days 	ESG Data Table

Accounting metrics

Code	Accounting metric	Southern Company reporting or direct response
IF-EU-000.A	Number of customers served: <ol style="list-style-type: none"> Residential Commercial Industrial 	Southern Company 2021 Form 10-K page I-6
IF-EU-000.B	Total electricity delivered to customers: <ol style="list-style-type: none"> Residential Commercial Industrial All other retail Wholesale 	Southern Company 2021 Form 10-K page II-11
IF-EU-000.C	Length of transmission and distribution lines	CDP Climate Disclosure section C-EU8.4a page 127
IF-EU-000.D	<ol style="list-style-type: none"> Total electricity generated Percentage of electricity generated by major energy source Percentage of electricity generated in regulated markets 	CDP Climate Disclosure section C-EU8.2d page 125 CDP Climate Disclosure section C-EU8.2d page 125 CDP Climate Disclosure section C-EU8.2d page 125
IF-EU-000.E	Total wholesale electricity purchased	ESG Data Table

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 employment practices, refer to those operations conducted through its subsidiaries.