Deloitte.

Deloitte & Touche LLP
1230 Peachtree St NE
Suite 3100
Atlanta, GA 30309
USA

Tel: +1 855 335 0777
www.deloitte.com

INDEPENDENT ACCOUNTANT'S REPORT

Management of The Southern Company:

We have reviewed management of The Southern Company's (the "Company") assertion that the accompanying Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2025 (the "2025 Statement of GHG Emissions") is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol"). The Company's management is responsible for its assertion. Our responsibility is to express a conclusion on the 2025 Statement of GHG Emissions based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C Section 105, *Concepts Common to All Attestation Engagements*, and AT-C Section 210, *Review Engagements.* Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the 2025 Statement of GHG Emissions in order for it to be presented in accordance with the GHG Protocol. The procedures performed in a review vary in nature and timing from and are substantially less in extent than an examination, the objective of which is to obtain reasonable assurance about whether the 2025 Statement of GHG Emissions is presented in accordance with the GHG Protocol, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The procedures we performed were based on our professional judgment. In performing our review, we performed analytical procedures, inquiries, and other procedures as we considered necessary in the circumstances. For a selection of the emissions, we performed tests of mathematical accuracy of computations, compared amounts to underlying records, or inspected supporting documentation regarding metering calibration results.

The preparation of the 2025 Statement of GHG Emissions requires management to interpret the GHG Protocol, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of Scope 1 and Scope 2 GHG emissions may include estimates and assumptions that are subject to inherent measurement uncertainty, including, for example, the accuracy and precision of GHG emission conversion factors. Obtaining sufficient appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and disclosures. The selection by management of different but acceptable measurement methods, input data, or assumptions, may have resulted in materially different amounts or disclosures being reported.

Information outside of the 2025 Statement of GHG Emissions was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information. Further, any information relating to periods prior to the year ended December 31, 2025, or information relating to forward-looking statements, targets, goals, and linked information was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our review, we are not aware of any material modifications that should be made to the 2025 Statement of GHG Emissions in order for it to be presented in accordance with the GHG Protocol.

Deloitte + Touche LLP

September 22, 2026

STATEMENT OF GREENHOUSE GAS EMISSIONS FOR THE YEAR ENDED DECEMBER 31, 2025

Management of Southern Company (the "Company") is responsible for the completeness, accuracy, and validity of the Company's Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2025 (the "2025 Statement of GHG Emissions"). Management is also responsible for the collection, quantification and presentation of the disclosures included in the 2025 Statement of GHG Emissions and for the selection of the criteria, which management believes provides an objective basis for measuring and reporting. Management of Southern Company asserts that the Company's Statement of GHG Emissions for the year ended December 31, 2025, is prepared in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol").

All emissions in Metric Tonnes CO_2e	**2025**	**Base Year[1]**
Scope 1 GHG Emissions	82,740,887	156,471,219
Scope 2 GHG Emissions (location-based)	280,681	207,136[2]
Scope 2 GHG Emissions (market-based)	277,478	187,584[2]
Total GHG Emissions (location-based)	**83,021,568**	**-**
Total GHG Emissions (market-based)	**83,018,365**	**-**
Biogenic CO_2 Emissions	4,904	-

NOTES TO THE 2025 STATEMENT OF GHG EMISSIONS

Note 1: Company background

Southern Company is a leading energy company, which, through its subsidiaries, has over 46 gigawatts (GWs) of owned generating capacity and 157 billion cubic feet (bcf) of natural gas capacity for distribution serving nine million customers. The Company provides clean, safe, reliable, and affordable energy through electric operating companies in three states, natural gas distribution companies in four states and complementary natural gas businesses, a competitive generation company serving wholesale customers across America, a leading distributed energy infrastructure company, a fiber optics network, and telecommunications services business. In addition to our subsidiaries, for more than five decades we have operated a world-class R&D organization with a research portfolio spanning technology development for energy production, delivery and use. As of 2025, Southern Company reduced its Scope 1 GHG emissions by 47% from 2007 levels.

Note 2: Basis for preparation and presentation

The 2025 Statement of GHG Emissions has been prepared based on a reporting year of January 1 to December 31. This is the same as the Company's financial reporting period. The disclosures included are prepared in accordance with the GHG Protocol.

A summary of the key disclosure guidelines is set out in Notes 3 - 7.

Note 3: Base year GHG emissions[1]

The base year for Scope 1 GHG emissions is 2007 because it was a typical demand year and most representative of Southern Company's generating assets, with no significant weather events or economic recession impacting demand. The methodology used to calculate the base year emissions is consistent with the methodology used for 2025; however, data for some immaterial emissions sources, such as 40 CFR Part

98 Subpart C units and emissions from Southern Company Gas are not available, and therefore, not included in the base year emissions. The assets included in Southern Company's 2007 base year are those assets that Southern Company owned at the time the base year was set (April 2018). Due to the complicated accounting nature of base year adjustments, potential lack of data associated with acquisitions, and in an effort to maintain accuracy, Southern Company considers recalculating its base year emissions only in the event of a significant structural change (an acquisition or divestiture of assets resulting in greater than 10% change in base year emissions). No adjustments have been made to date for acquisitions or divestitures because no changes to date have exceeded the 10% threshold.

The Scope 2 GHG emissions base year is 2019, the first year Southern Company calculated Scope 2 emissions.[3] Southern Company's Scope 2 GHG emissions are not a material driver of its overall emissions profile, consistently representing less than 0.5% of the total GHG emissions. Southern Company believes its Scope 2 GHG emissions would represent an immaterial addition to the 2007 base year emissions.

Base year GHG emissions were calculated using IPCC AR4 global warming potentials. 2025 emissions were calculated using IPCC AR5 global warming potentials. Because the change is immaterial, base year emissions were not recalculated using IPCC AR5 global warming potentials.

Note 4: Greenhouse gases

All Scope 1 and 2 GHG emissions figures are presented below in metric tonnes of GHG and in metric tonnes of carbon dioxide equivalents (CO_2e) and include five of the seven greenhouse gases covered by the Kyoto Protocol – carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), and hydrofluorocarbons (HFCs). Perfluorocarbons (PFCs) and nitrogen trifluoride (NF_3) emissions have been omitted from Southern Company's reporting as they are not material sources of greenhouse gases for the business. Metric tonnes CO_2e are calculated using IPCC AR5 global warming potentials.

All emissions in Metric Tonnes GHG	**Scope 1**	**Scope 2 (market-based)**	**Scope 2 (location-based)**
Carbon Dioxide (CO_2)	80,929,934	274,571	279,373
Methane (CH_4)	54,402	31	20
Nitrous Oxide (N_2O)	772	8	3
Sulfur Hexafluoride (SF_6)	3	0	0
Hydrofluorocarbons (HFCs)	15	0	0

All emissions in Metric Tonnes CO_2e	**Scope 1**	**Scope 2 (market-based)**	**Scope 2 (location-based)**
Carbon Dioxide (CO_2)	80,929,934	274,571	279,373
Methane (CH_4)	1,523,250	867	562
Nitrous Oxide (N_2O)	204,554	2,041	746
Sulfur Hexafluoride (SF_6)	63,120	0	0
Hydrofluorocarbons (HFCs)	20,028	0	0
Total	**82,740,887**	**277,478**	**280,681**

Note 5: GHG reporting scope and boundary

The 2025 Statement of GHG Emissions includes Scope 1 and Scope 2 GHG emissions that were reported for operations within the organizational boundary described below.

Specifically:

- Scope 1 GHG emissions include direct emissions from Southern Company's owned assets. Emissions are calculated using methods required by 40 CFR Part 98[4], as applicable. Additional emission sources not subject to 40 CFR Part 98 include the following:
  - Direct GHG emissions from sources within the gas distribution sector are included consistent with EPA's GHG Inventory ("GHGI") and Our Nation's Energy ("ONE") Future
  - Southern Company's mobile vehicle fleet emissions
  - De minimis emission sources (e.g., natural gas purchases for comfort heating; emergency generators; fire suppression; refrigerants; landscape equipment; LNG and underground storage blowdowns; and fugitive methane from coal piles, hydro reservoirs and natural gas transmission pipelines)
- Scope 2 GHG emissions are disclosed as both market-based and location-based emissions. Scope 2 emissions include indirect GHG emissions from the following:
  - The consumption of purchased electricity consumed by the Company
  - Line losses on the Transmission and Distribution (T&D) system from power purchased for resale to customers
  - Line losses on the T&D system from wheeled power.

GHG emissions have been reported according to the equity share approach as defined by the GHG Protocol. GHG emissions that pertain to the organizational boundary have been reported for the Company-owned assets and power generation facilities, including facilities that are not required to report direct emissions under 40 CFR Part 98, as well as the Company's leveraged leases and joint ventures. For acquisitions and divestitures of assets during the reporting year, emissions are included from the date of acquisition or through the date of divestiture.

Note 6: Methodology

Scope 1 GHG emissions:

- Emissions from electricity generation and stationary fuel combustion sources are calculated according to 40 CFR Part 98 Subparts C and D. Emissions are calculated using data collected from Continuous Emissions Monitoring System ("CEMS") and/or fuel combustion records[4].
- SF_6 emissions from the T&D system are calculated according to 40 CFR Part 98 Subpart DD[4].
- Emissions from the gas distribution sector are calculated according to 40 CFR Part 98 Subpart W[5].
- Additional fugitive methane emissions from the gas distribution sector from equipment not subject to 40 CFR Part 98 are calculated using ONE Future's methodology.
- Mobile vehicle emissions are calculated using fuel consumption and emission factors from EPA's Emission Factor Hub.
- De minimis emission sources:
  - Emissions from generators, natural gas purchases for comfort heating and landscape equipment are calculated using fuel consumption and emission factors from EPA's Emission Factor Hub.
  - Fire suppression and refrigerant emissions are calculated using EPA's Simplified Greenhouse Gas Emissions Calculator which utilizes emission factors from EPA's Emission Factor Hub.
  - Fugitive methane emissions from coal piles are calculated according to Section 16.3 (Quantifying Fugitive Methane Emissions from Coal Storage) of The Climate Registry's Electric Power Sector Protocol, using Equation 16b and emission factors from EPA's Inventory of U.S. Greenhouse Gas Emissions and Sinks.

- Methane emissions from hydro reservoirs are calculated using reservoir surface areas and the Tier 1 methodology in the 2019 Refinement to the 2006 IPCC Guidelines.
- Emissions from natural gas transmission pipelines are calculated using pipeline miles and emission factors from EPA's Inventory of U.S. Greenhouse Gas Emissions and Sinks.

Scope 2 GHG emissions:

- Southern Company's Scope 2 emissions for its owned facilities are calculated using the equity share approach according to the GHG Protocol Scope 2 Guidance, and for its T&D line losses for power purchased for resale and wheeled power, Scope 2 emissions are calculated according to The Climate Registry's Electric Power Sector Protocol.

Note 7: GHG emissions factors

Carbon dioxide emissions associated with the activities in Note 5 have been determined on the basis of measured or estimated energy and fuel use, multiplied by relevant carbon emission factors. Additionally, emission factors from the sources below are used in calculating Southern Company's GHG emissions:

Scope 1 Emission Factors
EPA's 40 CFR Part 98[4]
EPA's Emission Factor Hub
EPA's Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2022
2019 Refinement to the 2006 IPCC Guidelines
ONE Future methodology
Scope 2 Emission Factors
Edison Electric Institute's Electric Company Carbon Emissions Database (June 2025)
Green-e 2025 Residual Mix Emission Factors[6]
2024 eGRID Regional Emission Factors[7]
Southern Company's system T&D line loss factor for 2025

[1] Base year for Scope 1 GHG emissions is 2007, and base year for Scope 2 GHG emissions is 2019. See Note 3 under "Base year GHG emissions" for additional information.

[2] This information was not subject to review by Deloitte & Touche LLP and, accordingly, Deloitte & Touche LLP does not express a conclusion or any form of assurance on such information.

[3] The 2019 Scope 2 base year emissions were recalculated in 2021 to include transmission and distribution line losses from power purchased for resale to customers.

[4] While EPA has extended the deadline for RY2025 reporting under 40 CFR Part 98 to October 30, 2026, emissions for sources subject to the rule were calculated in accordance with the current methodology required under Part 98.

[5] Due to the 40 CFR Part 98 reporting extension for RY2025 and the unavailability of updated Subpart W reporting forms from EPA for RY2025, emissions for the gas distribution sector were calculated using EPA's RY2024 Subpart W reporting forms for RY2025.

[6] Green-e 2025 Residual Mix Emission Factors were applied to 2025 market-based Scope 2 emissions where supplier-specific rates were not available.

[7] EPA has not published updated eGRID data in 2026 as they have done in past years. However, Cornerstone Sustainability Data Initiative published the 2024 eGRID emission factors in March 2026. Cornerstone calculated the emission factors using existing publicly available code along with data from EPA's CAMPD database. Cornerstone has published its methodology for calculating the 2024 eGRID data on their website and also recalculated the 2023 eGRID data set to validate the methodology.