

SASB Content Index

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	<ol style="list-style-type: none"> Gross global Scope 1 emissions Percentage of gross global Scope 1 emissions covered under emissions-limiting regulations Percentage of gross global Scope 1 emissions covered under emissions-reporting regulations 	CDP Climate Disclosure page 28 ESG Data Table Southern Company is not covered under an emissions-limiting regulation or 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: <ol style="list-style-type: none"> manage Scope 1 emissions set or meet emissions reduction targets an analysis of performance against those targets 	Implementation and Action Toward Net Zero Planning for a Low-Carbon Future CDP Climate Disclosure page 17 2018 Corporate Responsibility Report
IF-EU-110a.4	<ol style="list-style-type: none"> Number of customers served in markets subject to renewable portfolio standards (RPS) Percentage fulfillment of RPS target by market 	There are no renewable portfolio standards in the Southern Company system's retail electric states.

Air Quality

Code	Accounting Metric	Southern Company Reporting or Direct Response
IF-EU-120a.1	Air emissions of the following pollutants: <ol style="list-style-type: none"> NOx SOx particulate matter lead mercury percentage of each in or near areas of dense population 	2020 EEI ESG/Sustainability Reporting Template ESG Data Table 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 Total water withdrawn 2.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 	2020 EEI ESG/Sustainability Reporting Template 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	Southern Company Website

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	2020 EEI ESG/Sustainability Reporting Template 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
IF-EU-240a.2	Typical monthly electric bill for residential customers for: <ol style="list-style-type: none"> 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 within 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

Workforce Health and Safety

Code	Accounting Metric	Southern Company Reporting or Direct Response
IF-EU-320a.1	<ol style="list-style-type: none"> 1. Total recordable incident rate 2. Fatality rate 3. Near miss frequency rate 	2020 EEI ESG/Sustainability Reporting Template 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: <ol style="list-style-type: none"> 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	2020 EEI ESG/Sustainability Reporting Template
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	2020 EEI ESG/Sustainability Reporting Template 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	NRC Action Matrix Column Farley 1 — Licensee Response Farley 2 — Licensee Response Hatch 1 — Licensee Response Hatch 2 — Licensee Response Vogtle 1 — Licensee Response Vogtle 2 — Licensee 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"> 1. System Average Interruption Duration Index 2. System Average Interruption Frequency Index 3. Customer Average Interruption Duration Index 	ESG Data Table

Activity Metrics

Code	Accounting Metric	Southern Company Reporting or Direct Response
IF-EU-000.A	Number of customers served: <ol style="list-style-type: none">1. residential2. commercial3. industrial	2020 EEI ESG/Sustainability Reporting Template
IF-EU-000.B	Total electricity delivered to customers: <ol style="list-style-type: none">1. residential2. commercial3. industrial4. all other retail5. wholesale	Southern Company 2019 Form 10-K
IF-EU-000.C	Length of transmission and distribution lines	Business Overview CDP Climate Disclosure page 48
IF-EU-000.D	<ol style="list-style-type: none">1. Total electricity generated2. Percentage of electricity generated by major energy source3. Percentage of electricity generated in regulated markets	CDP Climate Disclosure page 47
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.