Company name: Southern Company
Sub-sector: Project developer
Overall score: 12.3% weighted average

Section score | Weighting | For section
--- | --- | ---
11.8% | 20% | 1. UNGP core indicators
11.4% | 40% | 2. Salient human rights risks
0.0% | 20% | 3. Serious allegations
27.1% | 20% | 4. ACT assessment as conducted by the World Benchmarking Alliance*

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found here: business-humanrights.org

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. **UNGP core indicators based on the 2022 CHRB methodology (20% of total)**

A. **Policy commitments and governance**

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<tr>
<th>Indicator Code</th>
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<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.1.1</td>
<td>Commitment to respect human rights</td>
<td>1</td>
<td>The individual elements of the assessment are met or not as follows: Score 1 • Met: General HRs commitment: The Company states in its Human Rights Statement that ‘we respect fundamental human rights to improve our communities, the lives of our employees and other stakeholders’. [Human Rights Statement, 06/2023: southerncompany.com] • Not Met: Commitment to UNGPs • Not Met: Commitment to OECD MNE Guidelines</td>
</tr>
<tr>
<td>A.1.2.a</td>
<td>Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work</td>
<td>0</td>
<td>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Commitment to ILO core principles: The Company states that its human rights commitments are ‘consistent with the International Labour Organizations’ Declaration of Fundamental Principles’. However, ‘consistent with’ is not considered a formal statement of commitment according to the methodology’s wording criteria. [Human Rights Statement, 06/2023: southerncompany.com] • Not Met: Explicitly lists all four ILO core principles: The Company states in its Human Rights Statement that ‘we are an equal opportunity employer. We do not tolerate inappropriate conduct, intimidation, harassment, or discrimination on any basis [...]’Southern Company complies with all applicable laws relating to employees’ rights to engage in concerted activity or collective bargaining, including laws of other jurisdictions as applicable’. The Company also states that it ‘stands...&quot;</td>
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</tbody>
</table>

* For information on the ACT methodology and scoring criteria please refer to the World Benchmarking Alliance.
<table>
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<td></td>
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<td><strong>firmly against the use of child labour and will not employ any person under the age of 18.</strong> And <strong>We prohibit the use of forced or involuntary labour</strong>. The Company has provided comments that ‘We recognize the right of our employees to bargain collectively through representatives of their own choosing and recognize unions as the exclusive representatives of our unionized or covered employees in discussions involving rates of pay, wages, hours of employment and working conditions. Southern Company complies with all applicable laws relating to employees’ rights to engage in concerted activity or collective bargaining, including laws of other jurisdictions as applicable.’ The Company also states in its Proxy Statement that ‘We respect employees’ rights to collective bargaining, freedom of association, equal protection before the law and non-discrimination’. However, it is not clear whether the Company commits to respect those rights in all contexts, as it indicates ‘complies with all applicable laws’ regarding these rights. In these cases (companies referring to local laws in freedom of association and collective bargaining), companies are expected to support alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. In addition, the proxy statement is not considered a suitable source for this indicator, as it is not considered a formal policy statement, but a periodical report. [Human Rights Statement, 06/2023: southerncompany.com] &amp; [2023 Proxy Statement, 31/12/2022: s27.q4cdn.com]</td>
</tr>
</tbody>
</table>

A.1.4 | Commitment to remedy | 0 | The individual elements of the assessment are met or not as follows: Score 1  • Not Met: Commitment to remedy adverse HRs impacts  • Not Met: Expects suppliers to make this commitment Score 2  • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms  • Not Met: Commitment to work with suppliers on remedy |

A.2.1 | Commitment from the top | 0 | The individual elements of the assessment are met or not as follows: Score 1  • Not Met: Board level responsibility for HRs: The Company states in its Human Rights Statement that ‘Company alignment with Our Values and Code of Ethics is overseen and governed at the highest levels within Southern Company, by our officers and directors.’ However, no further information was found. The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. [Human Rights Statement, 06/2023: southerncompany.com]  • Not Met: Describes HRs expertise of Board member  Score 2  • Not Met: Board member/CEO signal importance of HRs in their communications: The Company has provided comments that its Chairman, President and CEO has provided statement as covering letter for its Introduction to 2022 Moving to equity Report. The Report covers five Moving to Equity pillars, which includes talent, work environment, supplier inclusion, civic engagement and community investment and social justice. However, no evidence found on a discussion about the Company’s human rights approach/challenges. [2022 Moving to Equity Report, N/A: southerncompany.com] |

B. Embedding respect and human rights due diligence

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</thead>
<tbody>
<tr>
<td>B.1.1</td>
<td>Responsibility and resources for day-to-day human rights functions</td>
<td>0</td>
<td>The individual elements of the assessment are met or not as follows: Score 1  • Not Met: Score of 1 on A.1.2.a  • Not Met: Senior responsibility for HRs implementation and decision making: The Company has provided comments that ‘Southern Company’s executive vice president of Operations and the CEOs of each of our electric operating companies have primary executive oversight of our fleet transition, including regular reporting to the Board of Directors. In addition, the senior production officers for each electric utility have direct responsibility to uphold our Just Transition Principles. This includes working closely within their operating companies in areas like economic development, finance, human resources and labour relations.’ However, no evidence found that details of senior responsibility for human rights implementation and decision. [2022 Just Transition Report, N/A: southerncompany.com]</td>
</tr>
<tr>
<td>Indicator Code</td>
<td>Indicator name</td>
<td>Score (out of 2)</td>
<td>Explanation</td>
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|               |                                                    | Score 2          | • Not Met: Describes day-to-day responsibility for implementing HRs commitments  
|               |                                                    |                  | • Not Met: Day-to-day resources and expertise allocation in own operations  
|               |                                                    |                  | • Not Met: Resources and expertise allocation in supply chain                |
| B.2.1         | Identifying human rights risks and impacts        | 0                | The individual elements of the assessment are met or not as follows:         |
|               |                                                    |                  | Score 1:                                                                     |
|               |                                                    |                  | • Not Met: Describes process of identifying risks in own operations: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.  
|               |                                                    |                  | • Not Met: Describes process for identifying risks in business relationships  
|               |                                                    |                  | Score 2:                                                                     |
|               |                                                    |                  | • Not Met: Describes global risk identification system incl. stakeholder consultation  
|               |                                                    |                  | • Not Met: Describes how risk identification system is triggered by new circumstances  
|               |                                                    |                  | • Not Met: Describes risks identified in relation to new circumstances       |
| B.2.2         | Assessing human rights risks and impacts          | 0                | The individual elements of the assessment are met or not as follows:         |
|               |                                                    |                  | Score 1:                                                                     |
|               |                                                    |                  | • Not Met: Describes assessment process and discloses salient HRs risks      
|               |                                                    |                  | • Not Met: Describes how process applies to supply chain                    
|               |                                                    |                  | • Not Met: Public disclosure of results of HRs risk assessment               |
|               |                                                    |                  | Score 2:                                                                     |
|               |                                                    |                  | • Not Met: Meets all requirements under score 1                              
|               |                                                    |                  | • Not Met: Describes how assessment involved affected stakeholders           |
| B.2.3         | Integrating and acting on human rights risks and impact assessments | 0 | The individual elements of the assessment are met or not as follows:         |
|               |                                                    |                  | Score 1:                                                                     |
|               |                                                    |                  | • Not Met: Describes system to prevent, mitigate and remediate HRs issues    
|               |                                                    |                  | • Not Met: Describes how global system applies to supply chain              
|               |                                                    |                  | • Not Met: Example of actions decided on at least 1 salient HRs issue       |
|               |                                                    |                  | Score 2:                                                                     |
|               |                                                    |                  | • Not Met: Meets all requirements under score 1                              
|               |                                                    |                  | • Not Met: Describes how stakeholders involved in decisions about actions taken: The Company indicates that ‘We place great importance on consistent, proactive dialogue with all our stakeholders. We are receptive to stakeholder concerns, and we are committed to timely and transparent communications regarding generation retirements and our pathway to decarbonization. We seek to balance the interests of a wide range of stakeholders and our business realities to help ensure our ability to provide the clean, safe, reliable, and affordable energy that powers millions of homes and businesses and our local economies. We provide rigor in our asset evaluations and decisions through our scenario planning process and filings with state and federal regulators. In concert with our recommendations and decisions, we consistently communicate with potentially affected stakeholders, including employees, internal and external labour, policymakers, local leaders, communities, and investors throughout the process. We are committed to working with leaders at all levels of government to enact policies that support training, workforce development and job-creation opportunities for workers that have been impacted by our fleet transition’. However, no evidence was found on whether and how the Company engages with affected stakeholders, as part of the due diligence process, particularly in relation to decide about actions taken to face salient human rights issues. [2022 Just Transition Report, N/A: southerncompany.com] |
| B.2.4         | Tracking the effectiveness of actions to respond to human rights risks and impacts | 0 | The individual elements of the assessment are met or not as follows:         |
|               |                                                    |                  | Score 1:                                                                     |
|               |                                                    |                  | • Not Met: Describes system for evaluation effectiveness of actions          
|               |                                                    |                  | • Not Met: Example of lessons learned from evaluation effectiveness of actions  
|               |                                                    |                  | Score 2:                                                                     |
|               |                                                    |                  | • Not Met: Meets all requirements under score 1                              
|               |                                                    |                  | • Not Met: Involves stakeholders in evaluation effectiveness of actions      |
| B.2.5         | Communicating on human rights impacts              | 0                | The individual elements of the assessment are met or not as follows:         |
|               |                                                    |                  | Score 1:                                                                     |
|               |                                                    |                  | • Not Met: Provides two examples of comms with stakeholders                  
|               |                                                    |                  | Score 2:                                                                     |
|               |                                                    |                  | • Not Met: Describes challenges to effective comms and how it is working to address them |
### C. Remedies and grievance mechanisms

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</table>
| C.1            | Grievance mechanism(s) for workers                  | 1.5              | The individual elements of the assessment are met or not as follows:  
• Met: Grievance mechanism accessible to all workers: The Company states in its Human Rights Statement that ‘We utilize our Concerns Program to allow for reporting of any activity that does not meet our ethical standards, creates an unsafe work environment, or violates the law or company policy. Our Concerns Program provides employees, customers, and business partners a safe and secure way to make sure concerns are heard and addressed’. [Human Rights Statement, 06/2023: southerncompany.com]  
Score 2  
• Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.  
• Met: Describes how workers in supply chain access grievance mechanism: See above. The Company states that ‘Our Concerns Program provides employees, customers, and business partners a safe and secure way to make sure concerns are heard and addressed.’ [Human Rights Statement, 06/2023: southerncompany.com] & [Values and Ethics, N/A: southerncompany.com]  
• Not Met: Expects suppliers to convey expectation to their suppliers |
| C.2            | Grievance mechanism(s) for external individuals and  | 0                | The individual elements of the assessment are met or not as follows:  
• Not Met: Grievance mechanism accessible to all external individuals and communities: The Company states that ‘all Southern Company system employees and contractors can use the program.’ The Company has provided comments that ‘We utilize a Concerns Program to report any activity that does not meet our ethical standards, creates an unsafe work environment or violates the law or company policy. Our Concerns Program provides employees, contractors, customers and business partners a safe and secure way to make sure any concern is heard and addressed.’ However, no evidence found that the mechanism is available for all external individuals and communities. [Values and Ethics, N/A: southerncompany.com] & [2019-2020 Corporate Responsibility Executive Summary, 09/2021: southerncompany.com]  
Score 2  
• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware  
• Not Met: Describes how external individuals/communities access grievance mechanism: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.  
• Not Met: Expects supplier to convey expectation to their suppliers |
| C.7            | Remedying adverse impacts                           | 0                | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Describes approach taken to remedy adverse HRs impacts  
• Not Met: Describes how remedy would be provided if no adverse impact identified  
Score 2  
• Not Met: Describes changes to systems, processes and practices to prevent future impacts  
• Not Met: Describes approach to monitoring/implementing agreed remedy  
• Not Met: Describes approach to learning from incidents if no adverse impacts identified |
## CSI. Responsible lobbying and political engagement fundamentals

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</table>
| CSI.18         | Responsible lobbying and political engagement fundamentals | 0.5              | The individual elements of the assessment are met or not as follows:                                                                                              | Score 1 | • Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach. The Company states that 'The Company and its subsidiaries have engaged registered lobbyists, both federal and state, to support legislative and regulatory activities. These lobbyists are carefully selected following a due diligence review. Lobbyists performing work at a federal level on behalf of Southern Company are engaged with the approval of Southern Company's senior External Affairs Officer and Southern Company's Chief Compliance Officer. Lobbyists performing work at a state level on behalf of a Southern Company subsidiary are engaged with the approval of the subsidiary's senior External Affairs Officer and the subsidiary's Chief Compliance Officer. Contracts with lobbyists and other governmental affairs consultants must include provisions specifically designed to require compliance with applicable legal requirements and restrictions as well as Company policies and procedures. Management provides regular updates on lobbyists and lobbying activities to the Chief Executive Officer of the subsidiary or subsidiaries involved, to the Southern Company Management Council and to the Nominating, Governance, and Corporate Responsibility Committee of the Southern Company Board of Directors. The Committee also periodically reviews the Company's lobbying policies to ensure efficacy. The Company, its subsidiaries, and their lobbyists are required to file lobbying reports with Congress and with state ethics agencies disclosing information about their lobbying activities.' The Company also states that 'Southern Company and its subsidiaries have put in place decision-making and oversight processes to ensure its governmental relations activities and political expenditures are legally permissible and conducted in accordance with applicable laws and regulations.' [Overview of Southern Company Policies and Practices for Political Engagement, 04/2022: s27.q4cdn.com] | Score 2 | • Not Met: Publicly available policy statement that specifies the Company does not make political contributions | • Not Met: Meets all requirements under score 1 | • Not Met: Disclosure of expenditures on lobbying activities: The Company discloses a specific report on political engagement listing the Company's expenses, including subsidiaries. [2023 Proxy Statement, 31/12/2022: s27.q4cdn.com] & [2022 Political Engagement Report, N/A: s27.q4cdn.com] | • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies): The Company indicates that 'Contracts with lobbyists and other governmental affairs consultants must include provisions specifically designed to require compliance with applicable legal requirements and restrictions as well as Company policies and procedures'. [Overview of Southern Company Policies and Practices for Political Engagement, 04/2022: s27.q4cdn.com] |}

### 2. Salient human rights risks (40% of total)

#### D. Indigenous Peoples’ and Affected Communities’ Rights

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</table>
| D.1.PD         | Commitment to respect indigenous peoples’ rights    | 0                | The individual elements of the assessment are met or not as follows:                                                                                              | Score 1 | • Not Met: Commitment to respect indigenous peoples’ rights with explicit reference to UN Declaration | Score 2 | • Not Met: Description of process for identifying indigenous persons and customary lands. Commitment to FPIC (in line with ILO No.169) | • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people’s land/resources |}
<p>| D.2.PD         | Engagement with all affected communities            | 0                | The individual elements of the assessment are met or not as follows:                                                                                              | Score 1 | • Not Met: Describes how local communities identified and engaged in the last two years | Score 2 | • Not Met: Analysis of stakeholder views on company's HRs issues | • Not Met: Provides two examples of engagement with communities | • Not Met: Examples of engagement refer to marginalised groups and provide additional detail |</p>
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</table>
| D.3.PD         | Benefit and ownership sharing policy | 0 | The individual elements of the assessment are met or not as follows: Score 1  
• Not Met: Commitment to identify benefit and ownership sharing  
• Not Met: Commitment includes right to decide own priorities for communities  
Score 2  
• Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing  
• Not Met: Disclosure how affected communities participated in decision-making |
| D.4.PD         | Local wind & solar energy access, affordability | 0 | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company states that that ‘we seek to balance the interests of a wide range of stakeholders and our business realities to help ensure our ability to provide the clean, safe, reliable, and affordable energy that powers millions of homes and businesses and our local economies’. The Company indicates that ‘In addition to maintaining low rates, our operating companies provide millions of dollars in direct energy assistance annually to customers in need. We also offer a wide range of energy efficiency programs designed to make efficiency upgrades more affordable’. However, no evidence found of any specific actions to support access and affordability of renewable energy, including supporting local energy initiatives, facilitating mini grids and/or stand-alone system, connections to grid infrastructure, knowledge sharing about electrification initiatives, etc. [2022 Just Transition Report, N/A: southerncompany.com]  
• Not Met: Including a timebound actions plan and reporting targets: No evidence found whether the Company has a timebound actions plan and reporting on targets developed in consultation with communities, including throughout its value chain.  
Score 2  
• Not Met: Public support for government policies addressing energy access: The Company indicates that ‘Southern Company’s constructive engagement with policymakers allows us to deliver clean, safe, reliable, affordable, and resilient energy to our customers. We believe it is important to our business success and to meeting our business objectives, including our net zero goal, to communicate with policymakers about, and advocate for, the interests of our company, customers, employees, stakeholders and the communities that we serve. As part of our efforts, we engage directly and indirectly with lawmakers and regulators on a variety of issues, including climate-related topics [...] We are committed to ensuring fair access to energy, with a focus on assisting low-income and disadvantaged communities [...] Southern Company believes the most efficient way to achieve economy-wide net zero GHG emissions will include continued robust deployment of existing net zero solutions, further growth in our portfolio of zero-carbon resources, including nuclear, wind and solar, continued clean energy innovation through increased investment in research, development, demonstration and deployment (RDD&D) of promising net zero solutions, and could also include carbon pricing mechanisms and/or trading programs.’ Evidence is about engagement with policy makers, lawmakers, and regulators. However, no evidence found an explicit and public support for government policies and actions to address energy access challenges. [2021 Trade Association and Climate Engagement Report, 11/2022: southerncompany.com] |

E. Land and resource rights

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</table>
| E.1.PD         | Respect for land and natural resource tenure rights | 0 | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Commitment to respect land ownership/natural resources as in VGGT. Discloses how identifies legitimate tenure holders.  
• Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas  
Score 2  
• Not Met: Extends expectation to business relationships  
• Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose |
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</table>
| E.2.PD         | Just and fair physical and economic displacement policy implementation including free, prior and informed consent | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements  
  • Not Met: Commitment not to relocate without FPIC and to providing compensation  
  • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects)  
  • Not Met: Publishes regular reviews of living conditions after relocation  
  • Not Met: Description of approach to physical and economic displacement |

**F. Security and conflict-affected areas (incl. responsible mineral sourcing)**

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| F.1.PD         | Operating in or sourcing from conflict-affected areas                         | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Commitment to heightened HRDD in conflict affected areas  
  • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens  
  • Not Met: How stakeholders are involved in the process to mitigate risks if direct employment of security, commitment to follow ICoCA itself. |
| F.2.PD         | Evidence of security provider human rights assessments                         | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Regularly conducts risk assessment regarding security forces  
  • Not Met: Commitment to Voluntary Principles on Security and HRs  
  • Not Met: Disclosure of supply chain mapping |
| F.3.PD         | Responsible sourcing of minerals: Arrangements with suppliers                 | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Statement on OECD Guidance aligned due diligence  
  • Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers  
  • Not Met: Describes work with suppliers on risk assessment and improving DD  
  • Not Met: Risk identification process covers all minerals |
| F.4.PD         | Responsible sourcing of minerals: Risk identification in mineral supply chains | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Describes risk identification and disclosure in line with OECD Guidance  
  • Not Met: Expectation of suppliers to disclose supply chain mapping  
  • Not Met: Processes cover all minerals |
| F.5.PD         | Responsible sourcing of minerals: Risk management in the mineral supply chain  | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain  
  • Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures  
  • Not Met: Those suppliers to disclose significant improvement over time  
  • Not Met: How suppliers and affected stakeholders engaged on strategy  
  • Not Met: Processes cover all minerals |

**G. Protection of human rights and environmental defenders**

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</table>
| G.1.PD         | Commitment to respect the rights of human rights and environmental defenders  | 0               | The individual elements of the assessment are met or not as follows:  
  • Not Met: Zero tolerance of threats/attacks on HRDs  
  • Not Met: Expectation on business partners in value chain to make this commitment  
  • Not Met: Description of how working with HRDs to create safe and enabling environment |
### H. Labour rights (incl. protection against forced labour)

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</table>
| H.1.PD         | Health and safety                   | 0.5              | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Met: Discloses quantitative H&S information (injury rates or lost days, and fatalities): The Company reports that work-related fatalities were 0, serious injury incident rate was 0.05, and lost-time case rate was 0.48 in 2022. [ESG data table, 31/12/2022: southerncompany.com]  
|                |                                     |                  | • Not Met: Expectation extends to relevant business relationships: The Company states in its Supply Chain Management that ‘Suppliers must meet our policies for ethical and legal compliance, equal employment/harassment, workplace threats and violence, electronic communications, safety and the environment, drugs and alcohol, and conflicts of interest.’ However, no evidence found that the Company has the expectation or requirements for its supply chain on disclosing quantitative information on health and safety. [Effective Supply Chain Management, 04/2023: southerncompany.com]  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Sets targets for H&S performance (including injury rates or lost days and fatalities)  
|                |                                     |                  | • Not Met: Met targets or explains why not or how improve H&S management systems: The Company reports that it exceeded safety goal in 2022. It discloses that serious injuries improved from 16 in 2021 to 15 in 2022. However, no evidence found on the quantitative target for fatalities. [2023 Proxy Statement, 31/12/2022: s27.q4cdn.com] |
| H.2.PD         | Forced labour risk management       | 0                | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions  
|                |                                     |                  | • Not Met: Suppliers to have these arrangements in place  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain  
|                |                                     |                  | • Not Met: Factors to be considered when ending a business relationship |
| H.3.PD         | Prohibition of forced labour: Wage practices | 0 | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Not Met: Requirements on paying in full and on time in supplier codes and contracts  
|                |                                     |                  | • Not Met: Describes work with suppliers on paying workers regularly, in full and on time  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain  
|                |                                     |                  | • Not Met: Analysis of trends demonstrating progress |
| H.4.PD         | Prohibition of forced labour: Restrictions on workers | 0 | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Not Met: Requirements on free movement in supplier codes and contracts  
|                |                                     |                  | • Not Met: Describes working with suppliers on free movement of workers  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Assessment of scope of restriction of movement in supply chain  
|                |                                     |                  | • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain |
| H.5.PD         | Freedom of association and collective bargaining | 0 | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts  
|                |                                     |                  | • Not Met: Describes work with suppliers on FoA/CB  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Assessment of scope of restriction of FoA/CB in supply chain  
|                |                                     |                  | • Not Met: Analysis of trends demonstrating progress |
| H.6.PD         | Living wage (in supply chains)      | 0                | The individual elements of the assessment are met or not as follows: Score 1  
|                |                                     |                  | • Not Met: Requirements on living wage in supplier codes and contracts  
|                |                                     |                  | • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers  
|                |                                     |                  | Score 2  
|                |                                     |                  | • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions |
### I. Right to a healthy and clean environment

<table>
<thead>
<tr>
<th>Indicator Code</th>
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<th>Explanation</th>
</tr>
</thead>
</table>
| I.1 PD        | Environmental impact assessment and remediation    | 0                | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Conducts public EIA and CIA for renewable energy projects: The Company states that ‘We are in the forefront of researching and developing energy technologies and managing resources to reduce the environmental impacts of our business.’ However, no evidence found the Company conducts public environmental impact assessments and cumulative impact assessments for its renewable energy projects. [Environmental Principles, N/A: southerncompany.com]  
• Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards  
Score 2  
• Not Met: Reports on compliance with government-mandated remediation fund requirements  
• Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation |
| I.2 PD        | Life cycle assessment                              | 0                | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning)  
Score 2  
• Not Met: Requires suppliers to have action plans to address adverse impacts identified |

### J. Transparency and anti-corruption

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<thead>
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</table>
| J.1 PD        | Anti-corruption due diligence and reporting        | 0.5              | The individual elements of the assessment are met or not as follows:  
Score 1  
• Met: Commitment to prohibiting bribes to public officials: The Company states that ‘We do not offer or provide gifts or entertainment of any type, including meals and transportation, to any government employee or public official in the United States or internationally unless doing so is appropriate and legal. We never offer bribes or kickbacks.’ [Code of Ethics, N/A: southerncompany.com]  
• Not Met: Expectation extends to relevant business relationships  
Score 2  
• Not Met: Reports on any complaints on corruption and bribery  
• Not Met: Reports that no such complaints were made |
| J.2 PD        | Payments to governments & contract transparency    | 0                | The individual elements of the assessment are met or not as follows:  
Score 1  
• Not Met: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: No information has been identified in the Company’s public policies and reports. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects  
• Not Met: Disclosure of terms, contracts, agreements for those payments  
Score 2  
• Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI |
## K. Diversity, equality and inclusion

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</table>
| K.1.PD         | Diversity, equality & inclusion training for management and employees | 0 | The individual elements of the assessment are met or not as follows:  
|                |                 |                 | Score 1  
|                |                 |                 | • Not Met: Provides mandatory and regular training as per ILO No 190: The Company reports that 60% of its employees completed at least one Diversity, Equity, and Inclusion (DE&I) training course. The Company also states that ‘we will engage all employees in our journey to racial equity through open dialogues, training, and education. We expect all our employees to commit to continued personal education on equity and inclusion. We will create annual DEI training options for leaders and employees.’ However, no evidence found of training being conducted to all employees as per ILO 190, including both policies and mechanisms for addressing issues related to this topic. [Moving to Equity, N/A: southerncompany.com] & [2022 Moving to Equity Report, N/A: southerncompany.com]  
|                |                 |                 | Score 2  
|                |                 |                 | • Not Met: Requires suppliers to do the same  
|                |                 |                 | • Not Met: Provides materials and access to resources for trainings |
| K.2.PD         | Gender balance and sensitivity | 0 | The individual elements of the assessment are met or not as follows:  
|                |                 |                 | Score 1  
|                |                 |                 | • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain  
|                |                 |                 | • Not Met: Demonstrates progress through annual reporting  
|                |                 |                 | Score 2  
|                |                 |                 | • Not Met: Women and non-binary people make up at least 40% of the Company’s board of directors and executives, or executive board: The Company reports that 25% of its Directors are female in 2022. However, the percentage of female Directors is not within the range of 40%~60%. Furthermore, there is no information found on the makeup of executive board. [2023 Proxy Statement, 31/12/2022: s27.q4cdn.com]  
| K.3.PD         | Gender wage gap reporting | 0 | The individual elements of the assessment are met or not as follows:  
|                |                 |                 | Score 1  
|                |                 |                 | • Not Met: Has closed gender wage gap  
|                |                 |                 | • Not Met: Timebound commitment to close gender wage gap: The Company states that ‘We have a longstanding commitment to equitable pay at all levels across the Southern Company system. Throughout 2022, we continued our communication and education programs to inform our employees of our longstanding dedication to paying fair and equitable compensation.’ However, no evidence found the Company has a timebound commitment for closing the gender wage gap. [2023 Proxy Statement, 31/12/2022: s27.q4cdn.com]  
|                |                 |                 | Score 2  
|                |                 |                 | • Not Met: Reports information at company level across multiple pay bands  
| JT. Just transition | Fundamental of just transition planning | 1 | The individual elements of the assessment are met or not as follows:  
|                |                 |                 | • Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations  
|                |                 |                 | • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified.  
|                |                 |                 | • Not Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition.  
|                |                 |                 | • Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.  
| JT.2           | Fundamentals of just transition planning | 1 | The individual elements of the assessment are met or not as follows:  
|                |                 |                 | • Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning.  
|                |                 |                 | • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers.  
|                |                 |                 | • Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders  
<p>|                |                 |                 | • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships. |</p>
<table>
<thead>
<tr>
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</table>
| JT.3.PD        | Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce                     | 1                | The individual elements of the assessment are met or not as follows:  
  • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.  
  • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders.  
  • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.  
  • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups. |
| JT.4.PD        | Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce                                             | 1                | The individual elements of the assessment are met or not as follows:  
  • Met: Public commitment to re-and/or up-skilling workers displaced by the transition to a low carbon economy.  
  • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.  
  • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.  
  • Not Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups. |
| JT.5.PD        | Fundamentals of social protection and social impact management for a just transition                                                            | 0                | The individual elements of the assessment are met or not as follows:  
  • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders.  
  • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers’ and affected stakeholders’ social protection.  
  • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers’ social protection.  
  • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders’ social protection. |
| JT.6.PD        | Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition | 0.5              | The individual elements of the assessment are met or not as follows:  
  • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.  
  • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.  
  • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.  
  • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection |
**M. Responses to Serious Allegations (20% of total)**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>M(0).0</td>
<td>Serious risks of supply chain forced labour</td>
<td></td>
<td>According to recent data, approximately 35% of the world’s polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery &quot;regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China&quot; and finds that some instances of forced labour in the Region &quot;may amount to enslavement as a crime against humanity&quot;. The Special Rapporteur states he &quot;considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases&quot; in the context of &quot;State-mandated systems&quot;. Further analysis by independent UN experts concluded that the violations in the Region “may constitute international crimes, in particular crimes against humanity” and have urged China to address their “repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism”. [United Nations General Assembly, 19/07/2022, “Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences”: documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, “Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts”: ohchr.org] [Sheffield Hallam University, May 2021, “In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains”: shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, “China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study”: business-humanrights.org]</td>
</tr>
<tr>
<td>M(0).1</td>
<td>Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets</td>
<td>0</td>
<td>• Not Met: The Company provided a response to the BHRRC in September 2023. However, the Company’s statements were not sufficient to meet the requirements of this indicator. [Southern Co’s response, 2023]</td>
</tr>
<tr>
<td>Indicator Code</td>
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<tr>
<td>M(0).2</td>
<td>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets. <strong>• Note:</strong> Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business &amp; Human Rights in Challenging Contexts: “Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”</td>
<td>0</td>
<td>• Not Met: The Company provided a response to the BHRRC in September 2023. However, the Company’s statements were not sufficient to meet the requirements of this indicator. [Southern Co’s response, 2023]</td>
</tr>
</tbody>
</table>

**Disclaimer**

This scorecard is based on assessments of publicly available documents on companies’ websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates¹ are not included for this year’s Benchmark. As such this scorecard should be seen as a reflection of feedback received as of September 2023².

The use of the label “Not met” in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another if these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for electric utilities and oil and gas companies, based on the World Benchmarking Alliance’s Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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¹ Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

² Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.
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