

**Renewable Energy & Human Rights Benchmark 2025
Company Profile**

Company name Southern Co
Sub-sector Project developer
Overall score 11% weighted average

Section score	Weighting	For section
14%	20%	1. UNGP core indicators
9%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk of exposure to forced labour
N/A	10%	3.b Serious allegations
18%	20%	4. Low Carbon Transition assessment

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](#).

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 2025 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 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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. Our commitment to human rights is embodied in Our Mission, Our Values, Our Code of Ethics and in our policies and practices. Our employees are expected to act in a manner consistent with Our Mission, Our Values, Our Code of Ethics [...]'. [Human Rights Statement, 06/2023: southerncompany.com] • Not Met: Commitment to UNGPs
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to ILO core principles: The Company states that its commitments are consistent with the general principles of the International Labour Organization's Declaration of Fundamental Principles and Rights at Work.' The Company also states that 'Southern Company stands firmly against the use of child labour and will not employ any person under the age of 18. Legitimate. We prohibit the use of forced or involuntary labour, whether bonded, imprisoned, or indentured, including debt servitude and all forms of human trafficking, within its workforce. 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.' However, 'consistent with' is not considered a formal

Indicator Code	Indicator name	Score (out of 2)	Explanation
			statement of commitment according to the methodology's wording criteria. No evidence found the Company has an alternative mechanism to support the right to freely associate or collective bargaining when it is restricted under local laws. [Human Rights Statement, 06/2023: southerncompany.com] <ul style="list-style-type: none"> • Not Met: Expects business relationships to commit to ILO core principles
A.3	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts • Not Met: Expects business relationships to make this commitment • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with business relationships on remedy
A.4	Commitment from the top	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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. [Human Rights Statement, 06/2023: southerncompany.com] • Not Met: Describes HRs expertise of Board member • Not Met: Board member/CEO signal importance of HRs in their communications: The Company states 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. [2023 Moving to Equity Report, N/A: southerncompany.com] • Not Met: CEO or board incentives
A.5	Responsible lobbying and political engagement fundamentals	2	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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. [...] 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 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] • Met: Monetary value of direct political contributions: The Company 2023 Political engagement Expenditure Disclosures includes the amount paid to political parties and organisations each political contribution to each organization and lobbying portion of dues/payment to Trade Associations. [2023 Political Engagement Report, 2023: s27.q4cdn.com] • Met: Monetary value of indirect political contributions: The Company discloses a specific report on political engagement listing the Company's expenses, including subsidiaries. [2024 Proxy Statement: southerncompanyannualmeeting.com] & [2023 Political Engagement Report, N/A: s27.q4cdn.com] • 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]

B. Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1	Responsibility and resources for day-to-day human rights functions	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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] • 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	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations • Not Met: Describes process for identifying risks in business relationships • Not Met: Describes risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances
B.3	Assessing human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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 • Not Met: Describes how assessment involved affected stakeholders: 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 [...]. 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.4	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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 • 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]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.5	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: <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.6	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Provides one example of comms with stakeholders • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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] • Not Met: Grievance mechanism available in appropriate languages and workers made aware • Met: Describes how workers in supply chain access grievance mechanism: As above. The Concerns Program is available for employees, customers and business partners. The Company also states in its Supplier Code of Conduct that 'Southern Company expects its suppliers to protect an individual's right to report misconduct or noncompliance with regulations or other ethical issues. personnel of Southern Company suppliers, doing, or are ever asked by a Southern Company personnel or supplier to do, something that you believe to be unethical, illegal or in violation of the applicable behavior standards, please notify Southern Company management immediately. In addition, we expect you to immediately report any violations of this Supplier Code of Conduct to Southern Company management or by contacting the Concerns Program.' [Human Rights Statement, 06/2023: southerncompany.com] & [Values and Ethics, N/A: southerncompany.com] • Not Met: Expects business relationships to convey expectation to their business relationships: The Concerns Program is available for employees, customers and business partners. However, no evidence found that the mechanism is available for all external individuals and communities. [Human Rights Statement, 06/2023: southerncompany.com]
C.2	Grievance mechanism(s) for external individuals and communities	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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. [...] 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] • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism • Not Met: Expects business relationships to convey expectation to their business relationships
C.3	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy

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

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration • Not Met: Description of process for identifying indigenous persons and customary lands. • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources • Not Met: Commitment to FPIC
D.2.PD	Engagement with all affected communities	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years • Not Met: Provides two examples of engagement with communities • Not Met: Examples of engagement refer to marginalised groups and provide additional detail • Not Met: The company meets B2.C, B3.D, B4.D and B.5.C
D.3.PD	Benefit and ownership sharing policy	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities • 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	0.6667	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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] • 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. [2021 Trade Association and Climate Engagement Report, 11/2022: 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.

Indicator Code	Indicator name	Score (out of 2)	Explanation
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E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Policy commitment to respect land ownership/natural resources • Not Met: Identification of legitimate tenure rights holders • 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
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: <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements • Not Met: Description of compensation for resettlement • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation OR description of approach to physical and economic displacement

F. Security and conflict-affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • 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
F.2.PD	Evidence of security provider human rights assessments	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Description of implementation of security approach and example • Not Met: Description of monitoring of business partners • Not Met: Local communities engaged in assessment of security • Not Met: Example of working with community on this issue

G. Responsible mineral sourcing

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Responsible sourcing of minerals: arrangements with suppliers	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence: The company reports that "PowerSecure has adopted a Conflict Minerals Policy Statement with respect to Conflict Minerals. As stated in the Conflict Minerals Policy Statement, while PowerSecure does not source any Conflict Minerals from any of the Covered Countries directly, such Conflict Materials may exist in certain of the products, materials, and components that PowerSecure sources from its suppliers. PowerSecure is committed to working with its suppliers to responsibly source the materials and components that are used in its products." It further points out that it has conducted 'Reasonable Country of Origin Inquiry' based on the OECD Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High-Risk Areas" in its Conflict Minerals Disclosure. However, this indicator is looking for a formal policy commitment to follow that guidance. [Conflict Minerals Disclosure, 2023: d18rn0p25nwr6d.cloudfront.net] • Not Met: The policy explicitly covers all minerals • Not Met: Policy expectations of suppliers: The Company provided feedback to this indicator but information was not material. • Not Met: Contractual requirement for smelters/refiners to follow OECD: The Company provided feedback to this indicator but information was not material.
G.2.PD	Responsible sourcing of minerals: mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and mapping of suppliers: The company provided feedback to this indicator but information was not material • Not Met: Traceability system for mineral supply chain • Not Met: Discloses smelters/refiners that are most significant part of supply chain • Not Met: Suppliers in higher risk activities, geographies, products
G.3.PD	Responsible sourcing of minerals:	0	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> • Not Met: Identification and prioritising of risks in supply chain: The company provided feedback to this indicator but information was not material • Not Met: Expectation on suppliers to disclose • Not Met: Processes cover minerals assessed as highest risk

	risk identification in mineral supply chains		
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H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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 as part of risk assessment and DD • Not Met: Description of how working with HRDs to create safe and enabling environment

I. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Health and safety	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts • Met: Discloses quantitative information on H&S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company reports that for direct employees, work-related fatalities were 0, recordable incident rate was 1.40, serious injury incident rate was 0.06, lost-time cases rate was 0.46 in 2023. For contract employees, work-related fatalities were 1 and recordable incident rate was 0.57 in 2023. [Sustainability Data Table: southerncompany.com] • Not Met: Expects disclosure of H&S information of relevant business relationships: The company provided feedback to this indicator but information was not material • Not Met: Targets for H&S performance (including injury rates or lost days and fatalities)
I.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions • Not Met: Capacity building with suppliers • 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 incl. responsible disengagement
I.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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 • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Employer Pays Principle in policy for own ops and supply chain
I.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on free movement in supplier codes and contracts and own operations: The Company states in its Supplier Code of Conduct that 'withholding of, or destruction of, employee identity or immigration documents, passports or work permits is prohibited.' Compliance with the Supplier Code of Conduct is 'an expectation of doing business with Southern Company and our affiliates.' However, no further information found in regards to own operations. [Supplier Code of Conduct, 2023: southerncompany.com] • Not Met: Describes working with suppliers on free movement of workers • Not Met: Description of implementation and monitoring of this practice
I.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company state on that "Suppliers should comply with all applicable laws relating to employees' rights to engage in concerted activity or collective bargaining, including laws of other countries as applicable." However, no evidence found the Company has measures in place to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union of their choice. [Supplier Code of Conduct, 2023: southerncompany.com] • Not Met: Describes work with suppliers on FoA/CB • Not Met: Assessment of scope of restriction of FoA/CB in supply chain

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Global Framework Agreement
I.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts • Not Met: Describes work with suppliers on living wage • Not Met: Description of process to determine living wages with unions

J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Environmental impact assessment and remediation	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Conducts EIA 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: Publishes EIA for renewable energy projects • Not Met: Explains when CIA is conducted
J.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments • Not Met: Requires suppliers to have action plans to address adverse impacts identified

K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Anti-corruption due diligence and reporting	1.3333	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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] • Met: Expectation extends to relevant business relationships: The Company states in the Supplier Code of Conduct that 'Southern Company has a zero-tolerance policy for corruption and prohibits anyone conducting business on behalf of Southern Company, including suppliers, from offering or making any improper payments of money or any other improper items of value to government officials, political parties, candidates for public office or other persons. This includes the offer and/or receipt of any bribe or kickback to and/or from any customer, supplier or others.' However, no evidence found this commitment applies to all relevant suppliers, contractors, subcontractors, and other business relationships. [Supplier Code of Conduct, 2023: southerncompany.com] • Not Met: Reports on any complaints on corruption and bribery
K.2.PD	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4 • Not Met: Disclosure of terms, contracts, agreements for those payments • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI • Not Met: Disclosure of payments for land purchase made to governments at project-level

L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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] & [2023 Moving to Equity Report, N/A: southerncompany.com] • Not Met: Requires suppliers to provide training • Not Met: Provides materials and access to resources for trainings • Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.2.PD	Gender balance and sensitivity	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain • Not Met: Demonstrates progress through annual reporting • Not Met: Women and non-binary people make up at least 40% of the Company's executives: The Company reports that 25% of its Directors are female in 2022. The Company reports that female managements accounts for 25% in 2023. 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. [2024 Proxy Statement: southerncompanyannualmeeting.com] & [Sustainability Data Table: southerncompany.com] • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors: The Company reports that 31% of its board directs are female directors, which is less than the 40% required by this indicator. [Sustainability Data Table: southerncompany.com]
L.3.PD	Gender wage gap reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap or timebound commitment • Not Met: Reports information at company level across multiple pay bands • Not Met: Expects business relationships to do the same

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations: The Company indicates '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 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.' [2022 Just Transition Report, N/A: southerncompany.com] • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified.: The Company indicates 'we consistently communicate with potentially affected stakeholders, including employees, internal and external labor, policymakers, local leaders, communities and investors' [2022 Just Transition Report, N/A: southerncompany.com] • 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	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning.: The Company states 'Constructive coordination with union leaders is critical to our business. Approximately one-third of Southern Company employees are IBEW members, and many of our contractors employ labor union members from nearly every craft within the North Americas Building Trades Unions (NABTU). Across the Southern Company system, we utilize an average of 61 million work hours annually of craft labor (both internal and external resources), and 71% of those hours are completed by members of organized unions. Transparent and continuing communication with union leadership and members is an important element of running our business and successfully navigating a Just Transition. Openly engaging with union representatives helps ensure they are involved and clearly informed throughout the process about regulations governing our business, coal-unit retirement timetables, what staffing numbers look like as we approach facility closure, and how the company plans to coordinate with unions through decommissioning and beyond. In addition, as our company looks to transition our generating fleet and diversify our generating resources (some of which occurs through power purchase agreements, or PPAs, with third parties), we expect to consistently leverage organized labor for major projects.' [2022 Just Transition Report, N/A: southerncompany.com] • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company states in its Just Transition Principles that '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.' [2022 Just Transition Report, N/A: southerncompany.com] • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • Not 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	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: The Company states that 'We also supplement our workforce development activities through partnerships with organizations like the Edison Electric Institute (EEI), the American Clean Power Association and the American Gas Association, as well as workforce development organizations such as the Center for Energy Workforce Development (CEWD). Southern Company is a founding member of CEWD, a nonprofit consortium of electric, natural gas and nuclear utilities and their associations. More than 120 utilities, organizations and unions are working through this consortium to recruit and retain the best and brightest talent through partnerships with education institutions and government entities. Included in CEWD's 2022 workplan are: Re-skilling, Upskilling and Redefining Training; Decarbonization and the Future of the Energy Workforce; Infrastructure Reform; and Transitioning Workers.' [2022 Just Transition Report, N/A: southerncompany.com] • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Not 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	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • 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	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company states 'Southern Company evaluates its participation in trade associations, groups, and coalitions that are active on climate issues. When we join and on a regular ongoing basis, Southern Company weighs the costs and benefits of continued membership and examines each group's policy alignment with the Company's business objectives. For example, Southern Company regularly assesses whether each group's position on climate change is consistent with the Company's goal to achieve net zero greenhouse gas emissions by 2050. From time to time, as a result of its evaluation, Southern Company determines not to renew its membership in a group.' [Overview of Southern Company Policies and Practices for Political Engagement, 04/2022: s27.q4cdn.com] • 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.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

3.a Response to risk of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<ul style="list-style-type: none"> • Area: Exposure to high risk of forced labour • Story: 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 "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" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". 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] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": ishr.ch] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar"]
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to full solar supply chain transparency: The Company did provide a response to the Business and Human Rights Resource Centre in 2023. However, the information provided was not relevant for the assessment of the indicators. No further information could be found in the Company's disclosures at the time this research was conducted. [Business and Human Rights Resource Centre, 14/07/2023] "Southern Company's response: media.business-humanrights.org" • Not Met: Publication of verified full solar supply chains
M(0).2	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	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Steps taken aligned with UNGPs • Not Met: Information relevant to all destination markets

Indicator Code	Indicator name	Score (out of 2)	Explanation
	nature of business relationships)		

3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		No allegations meeting the REB severity thresholds under this heading were found

4. Low-Carbon Transition Assessment (20% of total)

Indicator	Name	Score (%)	Explanation
n/a	Emissions targets	12.5	<ol style="list-style-type: none"> Has the Company set and disclosed a Scope 1+2 short term target? "Goal 50% GHG emissions reduction by 2030 relative to 2007 levels Scope 1 emissions, enterprise-wide". [Sustainability Report, https://www.southerncompany.com/content/dam/southerncompany/sustainability/pdfs/2023-sustainability-summary.pdf p.2] Has the Company set and disclosed a Scope 1+2 long term target set? "Scope 1 End date of target 12/31/2050 Targeted reduction from base year (%) 100." [CDP Report, https://www.southerncompany.com/content/dam/southerncompany/sustainability/pdfs/cdp-corporate-questionnaire.pdf p.96,97] Is the Scope 1+2 short term target aligned with a net zero emissions scenario? No evidence Is the Scope 1+2 long term target aligned with a net zero emissions scenario? No evidence Has the Company set and disclosed a Scope 3 short term target? No evidence Has the Company set and disclosed a Scope 3 long term target? No evidence Is the Scope 3 short term target aligned with a net zero emissions scenario? No evidence Is the Scope 3 long term target aligned with a net zero emissions scenario? No evidence
n/a	Share of Low Carbon CAPEX	24	Share of planned CAPEX dedicated to new generation : 3.7/15.5 (\$ billions) Source : https://s27.g4cdn.com/273397814/files/doc_financials/2024/q4/SO-2024-Q4-Earnings-Call-Slides-Final.pdf#page=23 , p. 23
Final Score		18	

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 dates* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

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 2025 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

* Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.

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 as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for project developers 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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