

INDEPENDENT ACCOUNTANT'S REPORT

Management of The Southern Company:

We have reviewed management of The Southern Company's (the "Company") assertion that the accompanying Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2007 (the "2007 Statement of GHG Emissions") is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), published by the World Resources Institute/World Business Council for Sustainable Development (the "Criteria"). The Company's management is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion based on our review.

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

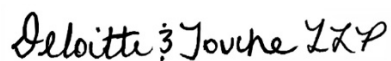
We are required to be independent and to meet our other ethical responsibilities in accordance with the *Code of Professional Conduct* issued by the AICPA. We applied the *Statements on Quality Control Standards* established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

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

The preparation of the 2007 Statement of GHG Emissions requires management to interpret the Criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of Scope 1 GHG emissions includes estimates and assumptions that are subject to inherent measurement uncertainty resulting, for example, from accuracy and precision of GHG emission conversion factors. Obtaining sufficient, appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and disclosures. The selection by management of different but acceptable measurement methods, input data, or assumptions, may have resulted in materially different amounts or disclosures being reported.

Our review was limited to the disclosures within the 2007 Statement of GHG Emissions. Any information relating to periods prior to the year ended December 31, 2007 were not subjected to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our review, we are not aware of any material modifications that should be made to management of The Southern Company's assertion that the accompanying 2007 Statement of GHG Emissions is presented in accordance with the Criteria, in order for it to be fairly stated.

The logo for Deloitte & Touche LLP, featuring the company name in a stylized, cursive script.

December 16, 2022

STATEMENT OF GREENHOUSE GAS EMISSIONS FOR THE YEAR ENDED DECEMBER 31, 2007

Management of Southern Company (the “Company”) is responsible for the completeness, accuracy, and validity of the Company’s Statement of Greenhouse Gas (“GHG”) Emissions for the year ended December 31, 2007 (the “2007 Statement of GHG Emissions”). Management is also responsible for the collection, quantification and presentation of the disclosures included in the 2007 Statement of GHG Emissions and for the selection of the criteria, which management believes provides an objective basis for measuring and reporting. Management of Southern Company asserts that the Company’s Statement of GHG Emissions for the year ended December 31, 2007, is prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute/World Business Council for Sustainable Development (the “GHG Protocol”).

<i>All emissions in Thousand Metric Tonnes CO₂e</i>	2007
Total Scope 1 GHG Emissions	156,471

NOTES TO THE 2007 STATEMENT OF GHG EMISSIONS

Note 1: Company background

In 2007, Southern Company was a leading energy company, which, through its subsidiaries, had 42,000 megawatts (MWs) of generating capacity serving 4 million customers. As of 2022, Southern Company has 43,000 MWs of generating capacity and 1,500 billion cubic feet of combined natural gas consumption and throughput volume serving 9 million customers. The Company provides clean, safe, reliable, and affordable energy through electric operating companies in three states, natural gas distribution companies in four states and complementary natural gas businesses, a competitive generation company serving wholesale customers across America, a leading distributed energy infrastructure company, a fiber optics network, and telecommunications services business. For more than a century, Southern Company has been building the future of energy, delivering the energy resources and solutions our customers and communities need to drive growth and prosperity.

Southern Company is committed to meeting customers’ current and future energy needs, with setting a long-term goal to transition to net-zero GHG emissions from enterprise-wide operations by 2050 and an intermediate goal to reduce GHG emissions from 2007 levels by 50% by 2030.¹

Three key pillars support our approach to reducing GHG emissions:

- A diverse energy resource portfolio to include low-carbon and carbon-free resources, negative carbon solutions and energy efficiency resources
- Industry-leading R&D, focusing on technologies that benefit customers and lower GHG emissions
- Constructive engagement with policymakers and others to support outcomes that lead to a net zero future

Note 2: Basis for preparation and presentation

The 2007 Statements of GHG Emissions have been prepared based on a reporting year of January 1 to December 31. This is the same as the Company’s financial reporting period. The disclosures included are prepared in accordance with the GHG Protocol.

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

Note 3: Base year GHG emissions

The base year for Scope 1 GHG emissions is 2007 because it was a typical demand year and most representative of Southern Company’s generating assets, with no significant weather events or economic recession impacting demand. Data for some immaterial emissions sources, such as 40 CFR Part 98 Subpart C units and emissions from Southern Company Gas are not available, and therefore, not included in the base year emissions. The assets included in Southern Company’s 2007 base year are those assets that Southern Company owned at the time the base year was set (April 2018). Due to the complicated accounting nature of base year adjustments, potential lack of data associated with acquisitions, and in an effort to maintain accuracy, Southern Company considers recalculating its base year emissions only in the event of a significant structural change (an acquisition or divestiture of assets resulting in greater than 10% change in base year emissions). No adjustments have been made to date for acquisitions or divestitures because no changes to date have exceeded the 10% threshold.

The Scope 2 GHG emissions are excluded from Southern Company’s 2007 emissions due to lack of accurate data availability. Southern Company’s emissions reduction goal of 50% from 2007 levels by 2030 includes only its Scope 1 GHG emissions. Southern Company’s Scope 2 GHG emissions are not a material driver of its overall emissions profile, consistently representing less than 0.5% of the total GHG emissions. Southern Company believes its Scope 2 GHG emissions would represent an immaterial addition to the 2007 emissions. Southern Company’s Scope 2 base year is 2019.

Note 4: Greenhouse gases

All Scope 1 GHG emissions figures are in metric tonnes of carbon dioxide equivalents (CO₂e) and include four of the seven greenhouse gases covered by the Kyoto Protocol – carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and sulfur hexafluoride (SF₆). Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and nitrogen trifluoride (NF₃) emissions have been omitted from Southern Company’s reporting as they are not material sources of greenhouse gases for the business.

<i>All emissions in Thousand Metric Tonnes CO₂e</i>	2007 Scope 1
Carbon Dioxide (CO ₂)	155,229
Methane (CH ₄)	422
Nitrous Oxide (N ₂ O)	727
Sulfur Hexafluoride (SF ₆)	93
Total	156,471

Note 5: GHG reporting scope and boundary

The 2007 Statement of GHG Emissions includes Scope 1 GHG emissions that were calculated for operations within the organization boundary described below.

Scope 1 GHG emissions include direct facility emissions for electric generating units owned by Southern Company in 2007, as well as fugitive SF₆ emissions from Southern Company’s Transmission and Distribution (T&D) system. Emissions are calculated using methodologies defined in 40 CFR Part 98 Subparts C and D. Data for some immaterial emissions sources, such as 40 CFR Part 98 Subpart C units and emissions from Southern Company Gas are not available, and therefore, not included in the 2007 emissions.

GHG emissions have been reported according to the equity share approach as defined by the GHG Protocol. GHG emissions that pertain to the organizational boundary have been reported for the Company-owned assets and power generation facilities, including the Company’s leveraged leases. For acquisitions and

divestitures of assets during the reporting year, emissions are included as of the date of acquisition or divestiture. There are a number of immaterial and de minimis sources that are not included in the Company's Scope 1 inventory, including: small stationary combustion sources, mobile vehicles emissions, coal pile fugitive methane emissions, Southern Company gas pipeline emissions, natural gas purchases for comfort heating, emergency generators, and landscape equipment. Southern Company does not have accurate data associated with these sources for 2007, and these emissions are immaterial compared to the Company's total Scope 1 emissions.

Note 6: Methodology

Scope 1 GHG emissions:

- Emissions from electricity generating units are calculated according to the methodologies presented in 40 CFR Part 98 Subparts C and D. Emissions are calculated using data collected from Continuous Emissions Monitoring System ("CEMS") and/or fuel combustion records.
 - CO2 emissions are calculated using CEMS.
 - CH4 and N2O emissions are calculated using heat input from CEMS and emission factors from 40 CFR Part 98 Subpart C, assuming all heat input is attributable to the unit's primary fuel type.
- SF₆ emissions from the T&D system are calculated according to EPA's voluntary SF6 Emissions Reduction Partnership for Electric Power Systems reporting program.

Note 7: GHG emissions factors

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

Scope 1 Emission Factors
EPA's 40 CFR Part 98

¹ Southern Company's GHG emissions goals are calculated using the equity share approach presented in the GHG Protocol for all of its owned facilities. The GHG emissions included are Scope 1 direct facility emissions that are required to be tracked by EPA's 40 CFR Part 98 and calculated using methods required by 40 CFR Part 98. Additional direct GHG emissions from sources within the gas distribution sector are also included consistent with EPA's GHGI and ONE Future.