Company recommendations:

Targets: The company has set a long-term decarbonisation target. However, it has not set sufficient intermediate targets. Setting regularly spaced intermediate targets will incentivise near-term actions on its longer-term goals.

Emissions reductions and reporting: The company’s emissions contrast with its 1.5°C pathway which requires it to make substantial decreases in its emissions intensity.

Transition plan: The company can improve the elements of its transition plan by ensuring it includes medium and long-term targets, verifiable and quantifiable key performance indicators and financial commitments. The plan should be informed by scenario analysis to ensure that the plan’s ambition is sufficient for a 1.5°C pathway.

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Targets | | | Southern Co has set a 2050 net zero target for its Scope 1 emissions. The company has an interim target to achieve a 50% reduction in Scope 1 emissions by 2030. Southern Co plan to increase its low carbon/ renewable capacities by 50% by 2030. Southern Co has not set emissions reduction targets for its Scope 2 or Scope 3 emissions. | Improves
Interim target(s)? | Yes | | | 
Targets cover all emissions? | No | | | 
All targets SBTi 1.5°C validated? | No | | | 
Emissions reductions and reporting | | Scope 1 and 2 emissions intensity disclosed? | Yes | Southern Co reports its generation GHG emissions intensity for electric production. Emissions intensity was declining but has increased from 886 to 923 lb. CO2e/net MWh in 2021. Absolute Scope 1 emissions increased in 2021 from 75.1 to 82.5 MtcO2e. Scope 2 emissions remain at 0.2 MtcO2e and Scope 3 emissions have declined since 2018. | Worsens
Public transition plan? | Yes | | | 
Relevant expertise on the board? | Yes | | | 
Incentives linked to emissions reductions? | Yes | | | 
Financial content in plan? | No | | | 
Plan informed by scenario analysis? | Yes | | | 
Transition Plan | | | Southern Co plan to be net zero across scope 1 by 2050. The company’s transition plan is informed by climate-related scenario analysis, although this is focused on regulations and market shifts rather than the necessity of a low-carbon transition. Southern Co has applied a carbon price, however, their plan contains no other financial content. | Remains the same

For the last full ACT assessment and more information visit: [Climate and Energy Benchmark - Electric Utilities](#)