

Southern Co	
Sector	Electric Utilities
Latest full assessment published	November 2021
CDP Responder	Yes

**7.8C-\***  
ACT Score (2021)

**#20/50**  
Sector Rank (2021)



**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.

For the last full ACT assessment and more information visit: [Climate and Energy Benchmark - Electric Utilities](https://www.worldbenchmarkingalliance.org/2021-electric-utilities-benchmark)

Module	Last Assessment Performance (2021)	Current Performance (2023)		Module summary	Change in performance since last full assessment
Targets		Net zero target (scopes 1 + 2)?	No	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
Transition Plan		Public transition plan?	Yes	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
		Relevant expertise on the board?	Yes		
		Incentives linked to emissions reductions?	Yes		
		Financial content in plan?	No		
		Plan informed by scenario analysis?	Yes		

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\*ACT scores are constructed of three parts. The performance score out of 20, narrative score A – E and trend score + / = / -