ALLIANT ENERGY CORPORATION

Corporate Responsibility Report

Sustainability Management and
Environmental, Social and Governance (ESG)
Performance Summary

Alliant Energy

Contents

Sustainability management

Who we are

Alliant Energy Corporation (NASDAQ: LNT) is a Midwest U.S. energy company headquartered in Madison, Wisconsin, with annual operating revenues of more than $4 billion. Our company is primarily engaged in electric generation and the distribution of electricity and natural gas. We serve approximately 1,000,000 electric and 425,000 natural gas customers through our two public utility subsidiaries, Interstate Power and Light Company (IPL) and Wisconsin Power and Light Company (WPL). IPL provides retail electric and gas service in Iowa, and sells electricity to wholesale customers in Minnesota, Illinois and Iowa. WPL provides retail and wholesale electric and retail gas service in Wisconsin.

Alliant Energy's purpose is to serve customers and build stronger communities. We take our responsibility as a corporate citizen seriously. We remain a careful steward of the environment and support the communities we serve. Our purpose is supported by a strategy focused on meeting the evolving expectations of customers, providing an attractive return for investors and pursuing emerging technologies and safe, sustainable methods of energy production.

Our values

Six values shape everything we do. To live our values, we train our employees and expect them to adhere to our company's **Code of Conduct**.

Sustainable development goals

In 2015, the United Nations adopted **Agenda 2030** as a shared vision to achieve peace and prosperity for people and the planet. This plan provides **17 Sustainable Development Goals** (SDGs) to guide global efforts and targets to track progress for countries. We recognize that businesses can also connect to the

SDGs and help to successfully achieve this worldwide vision. We developed our **SDG map** based on a review of the SDG global indicator framework and aligned the SDGs to our company values. Annually, we update the **Sustainability and Our Values** section of our website with examples of how our company's actions align with our values and support the United Nations' goal for affordable and clean energy (SDG 7), along with other SDGs, to promote a better and more sustainable future.

Reporting frameworks

We're committed to transparency in our sustainability reporting on environmental, social and governance (ESG) matters. To share this information, we have many voluntary frameworks, guidelines and recommendations from which to choose. We choose to report on those ESG-related issues relevant to our stakeholders and for the energy sector.

In addition to this comprehensive summary, the most recent versions of these voluntary reports are available in our online **ESG Data and Reports** library. We also update information on our strategic plans in our **Annual Report to Shareowners** and **U.S. Securities and Exchange Commission filings**.

As sustainability reporting practices continue to evolve, we will update our Corporate Responsibility Report to share information on relevant ESG-related issues. We will consider both voluntary frameworks and mandatory disclosure requirements.

Sustainability priorities

Sustainability priorities are economic, environmental and social factors that can influence the long-term value creation of a company and its stakeholders. The Electric Power Research Institute (EPRI) conducted research that identified **17 Sustainability Priorities** for the electric utility industry. We recognize the importance of sustainability management in our operations and in environmental, social and governance (ESG) matters. Therefore, we built our sustainability framework upon the EPRI's 17 priorities.

Stakeholder outreach

We communicate and engage with our external stakeholders to understand what they consider important sustainability priorities. In addition to these voluntary outreach efforts, we also engage with our stakeholders through formal regulatory proceedings and public comment hearings. These discussions help us identify potential

issues as well as possible collaboration opportunities to provide energy solutions that better serve our customers and communities.

Communication and engagement	
External interest group	**Examples of our outreach efforts**
Customers	• Key account management and Business Resource Center for commercial and industrial customers. • Power Thinkers online residential advisory panel. • Market research and focus groups. • Energy efficiency surveys. • Social media. • Mobile applications. • Monthly newsletters. • Bill messaging. • Local media and news distribution. • Clean Energy Blueprint development.
Communities	• Alliant Energy Foundation grants and corporate giving. • Employee and retiree volunteering. • Event support. • Group and association memberships. • Community conversation events. • Facility decommissioning project updates. • Company executive visits and forums. • Clean Energy Blueprint development.
Future facility neighbors	• Project update meetings. • Letters and newsletter. • Clean Energy Blueprint development.
Governmental and regulatory agencies	• Periodic individual meetings. • Participation in working groups and task force committees. • Clean Energy Blueprint development.
Nongovernmental organizations and other stakeholders	• Periodic individual meetings. • Involvement in collaborative groups that facilitate broader group discussions. • Clean Energy Blueprint development.
Investors	• Periodic individual meetings. • Quarterly earning calls. • Attendance at investor relations conferences.

Responsible energy

Alliant Energy's purpose is to serve customers and build stronger communities. We take our responsibility as a corporate citizen seriously by focusing on meeting our customers' future energy needs in an affordable, safe, reliable and sustainable manner. Executing our company strategy will provide energy responsibly through a balanced and diverse resource portfolio.

We take the following actions as we develop and implement our **sustainable energy plan**:

- Evaluate the broader impacts of our strategy through integrated resource planning.
- Assess new infrastructure projects holistically for sustainability, resilience and equity.
- Conduct proactive, meaningful stakeholder outreach.
- Participate in collaborative technology research, development and deployment.
- Advance innovative, affordable and fair energy regulatory policies.
- Endeavor to understand the environmental and social concerns of our customers.
- Partner with communities to foster economic development and growth.
- Encourage engagement through our giving and volunteering programs.
- Track performance to guide our environmental, social and governance programs.
- Report on our actions and **progress** annually on our **Corporate Responsibility Report** website.

Though how we provide power will evolve over time, we will proudly continue our long-standing tradition of being a trusted partner to the customers and communities we are privileged to serve – today and in the future.

Equitable transition

Energy services are essential to the health and welfare of society. We embrace our responsibility as a regulated electric and natural gas utility to provide energy to the customers in our service area. We recognize we can play an important role to help shape an equitable transition to a low-carbon economy.

There are different perspectives and terms used to describe an equitable transition, such as environmental justice, climate justice, social justice, energy equity and just transition. As an integral aspect of an equitable transition to a cleaner energy future, we seek to understand the environmental and social justice concerns of our stakeholders.

As we transform our energy services, we know it is highly important to consider the diverse ways our **Clean Energy Blueprint** plans affect our stakeholders.

We listen, learn and proactively engage with our stakeholders and industry groups like the Electric Power Research Institute (EPRI) and the Edison Electric Institute (EEI) to grow our equitable transition initiatives and programs. Our company's actions demonstrate our support of an equitable transition in addition to complying with applicable laws and regulations. Though not an exhaustive list, here are a few of our efforts:

- Our innovative community solar program offers clean, affordable energy options to interested customers.

- Our partnerships and flexible approaches to communicate with local community groups during project development efforts help us understand community priorities and interests.
- Undergrounding plans and other energy resiliency initiatives enhance reliability across our primarily rural service area.
- Workforce development programs give our current and future employees the training and skills they need to grow into successful careers.
- We advocate strongly for customer assistance programs, and we help deploy such programs as the Low-Income Home Energy Assistance Program, our own Hometown Care Energy Fund, Arrears Management Program and Weatherization Assistance Program to help qualifying customers manage their utility bills.

We will share updates about the progress we make on our equitable transition efforts as they evolve through our annual Corporate Responsibility Report.

Energy and climate

Our vision for clean energy

We advance clean energy and recognize the importance of using resources responsibly. Our environmental stewardship goals align with our value, "Act for tomorrow": We use resources wisely, care for the environment and continuously improve ourselves and our company. To accomplish this, we find innovative ways to address environmental challenges, operate more efficiently and provide flexible energy resources.

Two committees of our Board of Directors review our voluntary goals: the Operations Committee, which creates and maintains a corporate culture of environmental stewardship including oversight of greenhouse gas emissions and progress toward goal achievement; and the Nominating and Governance Committee, which maintains oversight of sustainability, environmental and corporate social responsibility initiatives, including the review and approval for issuance of the Corporate Responsibility Report.

Our Clean Energy Vision Goals*

Alliant Energy's environmental stewardship is focused on meeting its customers' energy needs affordably, safely, reliably and sustainably. Our voluntary goals include:

By 2030:

- Reduce greenhouse gas emissions from our utility operations by 50% from 2005 levels
- Reduce our electric utility water supply by 75% from 2005 levels
- Electrify 100% of our company-owned light-duty fleet vehicles

By 2040:

- Eliminate all coal from our generation fleet

By 2050:

- Aspire to achieve net-zero greenhouse gas emissions from our utility operations

We will continue to review and update our **goals**, based on future economic developments, evolving energy technologies and emerging trends in the communities we serve.

** Alliant Energy's voluntary goals include direct Scope 1 greenhouse gas emissions that are reportable to the U.S. Environmental Protection Agency (40 CFR Part 98: Subparts C, D, and W) including carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O) from owned fossil-fueled electric generation and natural gas distribution operations.*

We periodically review and update our clean energy vision goals to reflect changes in our strategy and our company's dynamic role in supporting the transition to a low-carbon economy. Flexibility to adapt our goals is important for us to serve our customers while we make meaningful and actionable progress aligned with international climate goals.

Addressing climate change is a complex global issue. There are many uncertainties to consider in evaluating the scientific basis of greenhouse gas emissions reduction goals and the future pathway to net-zero global carbon. We continue to support technical research to advance scientific understanding of the alignment of company greenhouse gas reduction goals with the objectives stated in the Paris Agreement of the United Nations Framework Convention on Climate Change to limit warming to well below 2 degrees Celsius (°C) and pursue efforts to limit warming to 1.5 C.

Alliant Energy is participating in the **SMARTargets™** project the Electric Power Research Institute leads. The insights we gain will inform our efforts to review our clean energy vision goals in a manner that considers flexibility critical to successfully meeting our customers' energy needs affordably, safely, reliably and sustainably through our purpose-driven strategy.

Task Force on Climate-Related Financial Disclosures

In 2015, the Financial Stability Board established the Task Force on Climate-Related Financial Disclosures (TCFD) to develop voluntary, consistent climate-related disclosures for use by companies. We provide detailed information on our company's energy and climate actions in our **Climate Report** organized using the following **TCFD framework**: governance; strategy; risk management; and metrics and targets. In addition, we provide information related to our strategic plan investments and risk factors in our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission.

Energy efficiency and demand response

Reducing energy use is an important way to help manage the environmental impacts from our utility operations because it avoids electricity generation or natural gas distribution supply that would otherwise be needed for our customers. Our energy efficiency portfolio includes programs targeted to reduce total energy usage as well as manage peak periods by reducing or shifting energy use through demand response. Our customers benefit from our energy efficiency programs as options to conserve energy, reduce costs and help the environment.

Our programs continue to evolve as we work to provide cleaner energy and support the flexibility our residential, commercial and industrial customers need. The table below provides an overall summary of these customer programs.

Alliant Energy: Energy efficiency portfolio			
Products	**Sector**	**Wisconsin**	**Iowa**
Equipment Rebates	Residential, commercial	X*	X
Instant Discount	Residential, commercial		X
Custom Rebates	Commercial, industrial	X*	X
Agricultural Rebates	Agriculture	X*	X
Online marketplace	Residential	X*	X
Services	**Sector**	**Wisconsin**	**Iowa**
Home Energy Reports	Residential	X	X
Business Energy Solutions	Commercial		X
Appliance Recycling	Residential, commercial		X
Commercial New Construction	Commercial, industrial	X*	X
Income qualified	**Sector**	**Wisconsin**	**Iowa**
Weatherization for low-income customers	Residential	X*	X
Enhanced Low Income Weatherization	Residential	X	
Low Income Multifamily	Multifamily, nonprofits	X	X
Energy awareness and education	**Sector**	**Wisconsin**	**Iowa**
My Home energy portal	Residential	X	X
Energy Analytics	Commercial, industrial	X	X
Sense Education	Residential	X	
Online Assessments	Residential	X	X
Commercial and Industrial (C&I) Audit	Commercial, industrial	X	X
Small Business Audits	Commercial	X*	X
Ag Audits	Agriculture		X
Feasibility Studies	Commercial, industrial		X
Strategic Energy Management	Commercial, industrial	X*	X
Student Education	Residential		X
Community Tree Planting program grants	Community		X
PowerHouse energy education	Residential	X	X
Demand response	**Sector**	**Wisconsin**	**Iowa**
Smart Hours	Residential	X	X
Appliance Cycling	Residential		X
Interruptible C&I	Commercial, industrial	X	X

- Due to state regulations, program offerings and providers vary by state. Energy savings for Wisconsin residential and business programs are claimed as part of the Focus on Energy (FoE) public benefits program and are managed and tracked separately by the state of Wisconsin. Iowa programs are offered by the utility under the oversight of regulatory agencies.
- Programs marked with an asterisk (*) are offered in Wisconsin through the Focus on Energy (FoE) program.

Iowa Energy Efficiency Plan

In October 2023, the Iowa Utilities Commission (IUC) approved the IPL 2024-2028 Energy Efficiency Plan (EEP) submitted under docket number EEP-2022-0150. The EEP budget of $237 million is a slight increase over the last plan and includes savings targets of 505.9 gigawatt-hours and 3.7 million therms over five years. The EEP also reflects the 2018 energy law that capped spending at a percentage of utility retail revenues. Our energy efficiency employees file annual reports for the EEP under docket number EEP-2022-0150.

Here are some highlights of recent IPL-related energy efficiency program results.

- In 2023, over 11,400 IPL customers were enrolled in the Alliant Energy® Smart Hours demand response pilot. This pilot used smart thermostats for summer and winter energy events. IPL averaged approximately 1.36-kilowatt (kW) demand savings per customer per event. Customers may automatically enroll in the **Smart Hours program** when they buy a qualifying smart thermostat and earn rewards to buy energy efficient products at the **Alliant Energy® Marketplace**. Future plans for Smart Hours include adding networked electric vehicle (EV) chargers, EV telematics, smart air conditioners and controlled water heating.
- We expanded the **Energy Analytics** program to include outbound communications to industrial and commercial IPL customers. Energy Analytics provides a digital platform to benchmark energy usage, including cost comparisons over time, weather impacts and usage breakdowns. It also identifies customized energy efficiency and electrification recommendations, including potential paybacks.
- In 2023, we made it easier for commercial and residential customers of IPL to get rebates for qualified heating and cooling equipment and commercial lighting through a midstream incentive. The Alliant Energy Instant Discounts program lowers the cost of energy-efficient equipment on the invoice with no rebate application required. We expect to drive the availability of more energy-efficient products in Iowa, allowing for additional plan savings for IPL customers.

Wisconsin Focus on Energy programs

Since 2001, the energy savings for Wisconsin residential and certain business programs have been consolidated under the state-managed Focus on Energy (FoE) program, Wisconsin's statewide energy efficiency and renewable energy resource program. WPL contributes 1.2% of its annual retail utility revenues to help fund FoE. FoE works with participating utilities to establish program goals and incentives on a statewide basis and reports these program goals and initiatives on the **FoE website**.

Here are some highlights of recent WPL-related energy efficiency program results.

- WPL was one of the first utilities in the U.S. to test **Sense®** energy-monitoring technology in homes. This smartphone app shows customers when appliances, lights and devices in their house turn on and off and how much energy they use. We enrolled over 400 WPL customers in 2021. In 2023, WPL started a demand response pilot with the Sense participants. The initial estimate of savings was 0.5 kW per customer per summer event. Other companies' behavior-focused programs see average savings of around 0.3 kW per customer per event.

- In 2022, we began offering demand response enrollment for WPL residential customers in the Alliant Energy **Smart Hours program**. Through 2023, we enrolled approximately 10,300 WPL customers with smart thermostats in the program. This program uses smart thermostats for summer and winter energy events and averaged approximately 1.33-kW demand savings per customer per summer event.
- In 2023, we launched our Home Energy Reports program in three waves to approximately 270,000 WPL residential customers. Through the program, we send select residential customers personalized household reports containing tips, tools and energy efficiency program recommendations based on individual household energy use. We also offer an online portal through which WPL customers may receive additional, exportable energy usage information, customize their home portal and create a plan to help them achieve their energy-saving goals.

Annual energy savings

The tables below summarize our company's energy savings results based on applicable methodologies for regulatory reporting in each state.

First year annual savings: Electric (megawatt-hours)

Year	2021	2022	2023
IPL	95,658	88,427	70,628
WPL	105,645	103,431	78,092
Alliant Energy	201,303	191,858	148,719

- Energy efficiency data provided in the table are based on incremental annual electricity savings for the reporting year as reported for Energy Information Administration Form 861.
- First year savings represent energy saved in the initial year an efficiency measure is put into place.

Lifetime savings: Electric (megawatt-hours)

Year	2021	2022	2023
IPL	1,147,899	1,061,127	847,530
WPL	1,469,775	1,412,410	1,420,913
Alliant Energy	2,617,674	2,473,537	2,268,443

- Lifetime savings represent energy saved over the lifespan of the energy efficiency measures from the year they were put into place.
- Assumes 12-year average lifespan based on Department of Energy reporting for IPL and data provided from Wisconsin Focus on Energy (FoE) based on typical equipment performance for WPL. Long-term savings over the lifetime of an energy efficiency measure may vary from the first year of installation.

First year annual savings: Gas (therms)			
Year	**2021**	**2022**	**2023**
IPL	560,021	586,832	375,851
WPL	2,504,137	3,088,507	4,481,500
Alliant Energy	3,064,158	3,675,339	4,857,351

- Energy efficiency data provided in the table are based on incremental annual gas savings for the reporting year as required under state regulatory programs.
- First year savings represent energy saved in the initial year an efficiency measure is put into place.

Lifetime savings: Gas (therms)			
Year	**2021**	**2022**	**2023**
IPL	6,720,249	7,041,989	4,709,664
WPL	38,505,452	46,995,356	69,190,738
Alliant Energy	45,225,701	54,037,345	73,900,402

- Lifetime savings represent energy saved over the lifespan of the energy efficiency measures from the year they were put into place.
- Assumes 12-year average lifespan based on Department of Energy reporting for IPL and data provided from Wisconsin FoE based on typical equipment performance for WPL. Long-term savings over the lifetime of an energy efficiency measure may vary from the first year of installation.

Renewable portfolio standards

We meet and exceed renewable portfolio standards (RPS) by implementing our Clean Energy Blueprint plans in **Iowa** and **Wisconsin**. These standards establish the minimum amount of energy electric utilities must supply from renewable resources to their retail electric customers. Our company achieves compliance with RPS requirements through company-owned renewables and purchased power agreements (PPAs).

- IPL is required to have at least 49.8 megawatts (MW) nameplate capacity from a renewable energy resource. In 2023, IPL's owned renewable nameplate capacity totaled approximately 1,300 MW.
- WPL is required to have at least 9.28% of the energy it provides its retail electric customers come from renewable sources on an annual basis. In 2023, WPL provided 26% renewable energy based on retail electric sales.

Renewable energy credits (RECs) are tradable environmental commodities that represent proof that 1 megawatt-hour (MWh) of electricity was generated from an eligible renewable energy resource. We track our RECs in the Midwest Renewable Energy Tracking System (M-RETS). RECs can be sold and traded, giving the purchaser of the RECs claim to the renewable energy and environmental attributes.

The RECs we generate may be sold or exchanged on the renewable energy market, including to buyers not located in the states we serve.

Alliant Energy renewable energy credit transaction amounts (RECs in MWh)			
Year REC was generated	**2021**	**2022**	**2023**
RECs retired or held for RPS compliance and regulated electric utility programs	8,247,350	10,178,128	9,269,253
RECs sold, transferred or retired for other purposes	748,490	945,047	924,512
Total RECs from produced and purchased renewable resources	8,995,840	11,123,175	10,193,765

- **RECs retired or held for RPS compliance and regulated utility programs**: As of June 18, 2024, Alliant Energy maintains the renewable energy claims and environmental attributes associated with these RECs in the M-RETS tracking system for use by its regulated utility subsidiaries (IPL and WPL). This includes both retired RECs and RECs held in order to support future RPS compliance, customer programs, renewable tariffs or other regulatory agreements. All or some of the excess RECs held in reserve for IPL or WPL in Alliant Energy's M-RETS account may be sold or transferred in the future, reassigning to the purchaser or third-party transferee the associated renewable energy claims and environmental attributes.
- **RECs sold, transferred or retired for other purposes**: Alliant Energy no longer holds the renewable energy or environmental attributes associated with these RECs. This includes RECs sold on the market, RECs transferred for wholesale agreements or PPAs, RECs from nonregulated assets or RECs retired for the Second Nature program.

Renewable energy based on retail sales (%)			
Year	**2021**	**2022**	**2023**
IPL	42.0%	52.7%	45.9%
WPL	20.0%	23.6%	26.0%
Alliant Energy	32.3%	40.0%	37.1%

- The percentage values listed represent the annual average portfolio of renewable resources delivered to retail customers by Alliant Energy's regulated utilities as of June 18, 2024. RECs sold, transferred, held or retired for other purposes, as shown in the prior table, have not been included in the calculation of these numbers because Alliant Energy no longer holds the renewable or environmental attributes. The values shown are based on RECs retired or held in Alliant Energy's M-RETS account for regulated utility programs and may be subject to change should excess RECs be sold or transferred from either IPL or WPL. Alliant Energy undertakes no obligation to publicly update this information to reflect subsequent REC retirements, sales or transfers due to other obligations.

Customer renewable options

We offer various voluntary renewable energy options for our customers in both Iowa and Wisconsin to help support their sustainability and carbon reduction goals. In addition, these options can provide renewable energy credits (RECs). RECs are tradable environmental commodities that represent proof that 1 megawatt-hour (MWh) of electricity was generated from an eligible renewable energy resource.

Second Nature

The **Second Nature®** program allows our electric customers to support electricity generated from wind and solar resources in Iowa and Wisconsin. No special equipment or lifestyle changes are needed.

Residential customers can choose from three participation levels: 25%, 50% or 100% of their annual usage. All other customers can elect a flat monthly amount. At the end of 2023, 6,720 customers participated in Wisconsin and 4,541 customers participated in Iowa. A third party annually verifies that all electricity purchased on behalf of Second Nature participants comes from qualified renewable resources.

In 2023, our Second Nature program resulted in 52,916 MWh of renewable generation supplied to enrolled customers. We register, track and retire the RECs from this program in the third-party Midwest Renewable Energy Tracking System (M-RETS). For a complete list of resources included in Second Nature and to see what customers received, view the **product mix**.

Community Solar

The Alliant Energy® **Community Solar** program allows customers to subscribe to energy from a centralized solar facility in a nearby community, establishing a long-term customer connection. This program provides an option to participate in solar energy for customers who may not choose to or be able to host panels at their home or business. It also provides a way for customers to further their sustainable energy goals.

We placed our first community solar facility into service in Fond du Lac, Wisconsin, in January 2022. Customers subscribed to 100% of the facility's solar blocks prior to operation. Over 140 residential and commercial customers will receive credits on their electric bills for the 20-year life of the project.

We placed our second community solar garden, located in Cedar Rapids, Iowa, into service in early 2024. The 4.5-megawatt (MW) solar garden is on property we own. Over 300 residential and commercial customers participate, subscribing to 100% of the facility's solar blocks prior to operation.

In April 2023, we opened enrollment for our third project, located in Janesville, Wisconsin. Open to WPL customers, construction of the 2.25-MW solar garden started in the summer of 2024. We currently expect it to be in service by the end of 2024.

These facilities are the first of what we expect to be multiple community solar locations across Iowa and Wisconsin.

Community solar sites

Site name and location	Project size (megawatts)	In-service date
Alliant Energy Community Solar – Fond du Lac, Wisconsin	1.0	01/2022
Alliant Energy Community Solar – Cedar Rapids, Iowa	4.5	02/2024
Alliant Energy Community Solar – Janesville, Wisconsin	2.25	TBD

In 2023, our Community Solar program supplied 1,696 MWh of renewable energy. We register and track the program's RECs in the third-party M-RETS.

Customer-Hosted Renewables

The **Customer-Hosted Renewables®** program lets us partner with commercial and industrial customers to advance renewable energy. We build, own and operate a solar project and/or a battery storage

project on customer-owned land. Our distribution system benefits from the added renewable energy generation and the customer benefits from a lease payment. The customer can also purchase the RECs for the energy generated by the system they host.

In 2023, we continued to advance projects for this program, and we began construction on our first projects in Iowa. The table below shows projects that are either complete, under construction or publicly announced.

Our Customer-Hosted Renewables program supplied 5,364 MWh of solar energy in 2023, with one REC generated for each MWh supplied. We register and track the RECs in this program through the third-party M-RETS. We transfer or retire RECs on behalf of the hosting customer or hold them in an account on behalf of all utility customers, depending on the specific agreement for each project.

Customer-Hosted solar sites in Iowa and Wisconsin

Customer name and location	Project size (megawatts/AC)	In-service year (actual or future estimated)
Michels Corporation, Fond du Lac County, Wisconsin	0.245	2021
City of Sheboygan, Sheboygan County, Wisconsin	1.00	2022
Iowa County Law Enforcement, Iowa County, Wisconsin	0.30	2022
Kohler, Sheboygan County, Wisconsin	2.25	2022
Fareway, Boone County, Iowa	1.00	2024
Iowa State University, Story County, Iowa	1.375	2024
City of Perry, Dallas County, Iowa	1.00	2024
Hy-Vee, Lucas County, Iowa	2.25	2024
Marshalltown YMCA, Marshall County, Iowa	0.50	2024
Nortera, Fond du Lac County, Wisconsin	1.60	2024
Rock County, Janesville, Wisconsin	1.40	2024
UW Madison Kegonsa Research Campus, Dane County, Wisconsin	2.25	2025
Grinnell Sites, Poweshiek County, Iowa	5.00	2025
Creston Schools, Union County, Iowa	1.40	2025
Clinton Schools, Clinton County, Iowa	1.25	2025

- Project size capacity values for solar sites are provided as megawatts and alternating current (AC).

Renewable Energy Partner

With the **Renewable Energy Partner®** program, we build, own and maintain or, through a purchased power agreement, require a third party to build, own and maintain, a dedicated solar site on behalf of a commercial or industrial customer. The tailored program allows the solar site to be built on the customer's property or an off-site location of their choosing that may be more suitable. In addition, a customer with multiple accounts can aggregate service under a single renewable energy contract. The customer receives an energy bill credit and a capacity credit from the project for all energy the renewable facility produces. The customer also receives all RECs for the renewable facility. The price for renewable energy is fixed at the beginning of the term.

Electrification adoption

We advance initiatives to accelerate the transition to electric vehicles (EVs) and other electric technology to help reduce transportation-related emissions. We collaborate with industry partners and support customers and communities with educational resources and events.

Leading the electrification transition

In 2020, we **announced** our voluntary goal to electrify our active light-duty fleet by the end of 2030. At the end of 2023, 16% of our light passenger vehicles, pickup trucks up to half a ton, and forklifts were either a battery electric vehicle or a plug-in hybrid electric vehicle.

Light-duty fleet electrification goal progress			
Year	**2021**	**2022**	**2023**
Alliant Energy	11%	13%	16%

- This goal includes IPL and WPL fleet vehicles: Passenger vehicles, pickups trucks up to half a ton, and forklifts that were either a battery electric vehicle or a plug-in hybrid electric vehicle.

Collaborating with industry partners

In 2021, we joined the Midwest Electric Vehicle Charging Infrastructure Collaboration to support expansion of EV charging infrastructure. The effort became part of the **National Electric Highway Coalition** (NEHC) led by the Edison Electric Institute to support the development of EV fast-charging stations along major U.S. travel corridors. We provided support to customers to install EV chargers at several locations in support of the NEHC commitment. For instance, we partnered with the Ho-Chunk Nation to install two direct current (DC) fast EV chargers on its property in Baraboo, Wisconsin. We actively support customers as they apply for funding to install DC fast chargers through the National Electric Vehicle Infrastructure Formula Program.

Supporting customers and communities

In October 2023, we jointly hosted the **Transportation & Innovation Expo** in Madison, Wisconsin, with event partners Madison Gas and Electric, Wisconsin Clean Cities and the city of Madison. With over 440 attendees, 60 alternative fuel vehicles on display, 40 exhibitors and ride-and-drive opportunities, the Expo has become an important regional event for commercial fleet operators, school districts, vehicle manufacturers, government agencies, nonprofits and utilities.

We continue to utilize Clean Power Research's **WattPlanEV** tool to provide customers a personalized view of how an EV might fit into their budget and lifestyle. Customers enter basic information about their location and how many miles they drive per year and discover how much they could save on maintenance costs and fuel by switching to an EV. They also learn how much carbon they will reduce and how long it will take for net savings to equal the upfront investment of an EV.

Environmental

Our environmental commitment

Our Environmental Commitment Statement provides the guiding principles for employees to demonstrate our value, "Act for tomorrow." In support of these guiding principles, our company utilizes a comprehensive environmental management program that includes monitoring environmental incidents and conducting formal assessments of environmental risks.

The Board of Directors delegated the Operations Committee oversight of all environmental management including compliance, business plans and capital investments for large strategic projects. This includes matters related to air emissions, greenhouse gases, water, waste, coal combustion residuals, ecosystem and habitat support.

Our Environmental Commitment – *Act for tomorrow*

The way we do business at Alliant Energy reflects our commitment to a clean, safe and healthy environment. Alliant Energy is committed to complying with all environmental laws and regulations. We integrate environmental requirements into planning, decision-making, construction, operating and maintenance activities that we perform. Employees conduct work in a manner demonstrating Alliant Energy's concern for preserving natural resources and protecting wildlife – acting in accordance with our value to ***Act for tomorrow***.

We use resources wisely, care for the environment and continuously improve ourselves and our company. Alliant Energy is committed to environmental stewardship and the following principles to guide our actions:

- Ensure that the entire organization is accountable for environmental performance.
- Achieve our company's vision for a clean energy future.
- Advance our sustainability framework through the company's mission, culture and Values.
- Comply fully with all applicable environmental laws and regulations and company procedures.
- Monitor Alliant Energy's environmental programs systematically to reduce risk and liability through Enterprise Risk Management.
- Strive for performance beyond environmental compliance through operational efficiencies, technologies, recycling, reuse, materials and product substitution.
- Integrate a comprehensive environmental management approach into our overall business and mitigate adverse environmental impacts caused by our operations.
- Provide employees with job-specific training to properly execute environmental requirements and procedures.
- Pursue cost-effective energy efficiency improvements in our operations and promote conservation practices and investments in energy saving technologies by our customers.
- Preserve natural resources, safeguard ecosystems and promote biodiversity through hazard reduction measures and enhanced land management.
- Participate in environmental policy development in order to support responsible, fair and flexible regulatory outcomes.
- Engage in open relationships, communication and education with our customers, regulators and other stakeholders on environmental matters.
- Transparently report our environmental performance and sustainability progress.

Approved by Alliant Energy's Executive Review and Risk Committee and the Operations Committee of the Board of Directors.

Environmental management plan

A component of our environmental management program is to continuously improve our performance by applying an environmental management plan. The plan partners environmental subject matter experts with operational personnel to identify best practices and improve environmental performance.

The main components of our environmental management plan are to:

- Identify gaps in existing processes that may impede completion of environmental obligations in our operations.
- Develop or refine processes to ensure compliance with all environmental requirements, regulations and responsibilities.
- Communicate best practices across the organization to prevent environmental incidents.
- Achieve zero environmental incidents.

The environmental management plan enables us to review historical trends in environmental incidents and provides a framework to prioritize development of processes and tools to proactively address them.

ISO 14001 alignment

At Alliant Energy, we use an environmental management information system (EMIS) as a component of our environmental management program to monitor and track our environmental performance. We also manage our environmental impacts to ensure compliance and to continuously improve our performance. Though we are not officially certified under the International Organization for Standardization's ISO 14001 standard, we designed our environmental management program to align with its seven clauses containing mandatory requirements for environmental management systems: Context of organization; leadership; planning; support; operation; performance evaluation; and improvement. More details on our alignment with ISO 14001 are available in **Appendix A**.

Environmental assessment program

The purpose of our environmental assessment program is to identify and assess any reasonably foreseeable risks associated with environmental conditions attributable to our company's operations and to eliminate or mitigate such risk. In addition to verifying compliance with applicable requirements, our company's program promotes educational awareness and acknowledges areas of exemplary performance. Environmental assessments provide senior management and the Board of Directors evidence we effectively manage environmental affairs and minimize the company's exposure, including the exposure of responsible company officials, to compliance-related issues and identified hazards.

Our leadership team endorses these compliance reviews, and our environmental management team approves the assessment plans and monitors outcomes and resolutions. The environmental management team discusses results of each assessment with facility managers and site personnel. We track the resolution of each issue we identify to completion in our EMIS. We share assessment reports with business unit management and other Alliant Energy facilities to transfer knowledge of best environmental practices. We use the overall assessment outcomes to plan and implement training programs, as well as improve practices and procedures to ensure compliance.

Facilities with operations subject to environmental regulatory requirements are eligible for environmental assessments. We select these facilities using a risk-based approach. We conduct both formal on-site environmental assessments and virtual environmental records reviews. We conducted environmental assessments on approximately 49% of eligible facilities in 2023.

Incident monitoring process

Our company goal is to always meet all environmental requirements. We maintain an EMIS to manage and track over 3,300 environmental tasks and ensure compliance.

Occasionally, environmental incidents occur for a variety of reasons, including but not limited to mechanical failure, human performance, wildlife and extreme weather. We define an environmental incident as a nonroutine occurrence that has the potential to directly or indirectly affect the environment and involves an actual consequence or potential risk to our company, including risk to company reputation. Environmental incidents are very serious and have the potential to result in an official notice of noncompliance from a regulatory agency.

When environmental incidents do occur, we learn from them and implement corrective measures to prevent them occurring again. We conduct a root-cause analysis of any environmental incident. The outcome of this analysis is an action plan that describes the corrective actions and timelines we will implement to proactively develop targeted processes and programs to prevent recurrence. When required, we report corrective actions to appropriate regulatory agencies and track implementation through completion. We share relevant information monthly with pertinent employees, business unit management, senior management and the Operations Committee of the Board of Directors.

Compliance results

We strive to operate in compliance with environmental requirements. However, there are occasions when the company does receive a notice of noncompliance from a regulatory agency, which can result in fines or penalties. In 2023, we were issued four notices of noncompliance, one related to a wastewater issue, one related to an air equipment issue and two related to stormwater issues.

Environmental compliance summary			
Year	**2021**	**2022**	**2023**
Number of notices of noncompliance	2	2	4
Fines or penalties ($)	$0	$14,576	$0

Facility closure

Since 2014, our company has decommissioned 18 fossil-fueled electric generating facilities, including nine smaller combustion turbine sites, totaling approximately 1,865 megawatts nameplate capacity. These facility closures directly affect the communities in which they are located. Our goal is to provide as much lead time as possible to employees and the community regarding facility decommissioning. This allows us to take action to assist affected employees, keep regular communications with the community and work to support the transition throughout and after the facility closure.

Once we retire a generating station, we work to decommission it and restore the site. Our goal is to leave the site safe and environmentally sound for future development. We work closely with local officials as well as state and federal regulatory agencies to meet all environmental, health and safety requirements to restore the land. This includes identification of any hazardous substances on-site such as asbestos or lead, as well as any subsurface impacts from hazardous substance leaks or spills. Whenever possible, we repurpose or recycle facility assets and demolition materials. In fact, our decommissioning contracts include a requirement that the contractor targets a rate for salvage and recycling of at least 75%. These materials typically include oil, bricks, concrete, metal and universal waste such as mercury-containing switches, batteries, and fluorescent bulbs. Over the life of the decommissioning program, we have – depending on the facility – averaged between 75% and 95% diversion of materials from landfills through our salvage and recycling program.

Our company's director for strategic projects manages our decommissioning projects; our senior manager of strategic projects executes them.

Closure and rehabilitation costs

We recover the costs we incur during decommissioning from retail customers upon regulatory approval by the Iowa Utilities Commission (for IPL) and the Public Service Commission of Wisconsin (for WPL). We use funds we recovered through this process to cover decommissioning costs that exceed the money we receive for scrap or sale of retired assets. The timing of recovery can vary; we collect some costs over the life of the asset and recover others after we incur costs. Thus far, our regulators have approved requests to obtain full recovery for the prudent decommissioning costs associated with our company's retired generating facilities in both Iowa and Wisconsin.

We also recognize asset retirement obligations (AROs). An ARO is a legal or contractual obligation associated with the retirement of a tangible long-lived asset. AROs include, but are not limited to, legal obligations for the removal, closure, dismantlement or final disposition of certain assets. We recover ARO costs from our customers upon regulatory approval.

See our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission for additional information on removal costs and AROs, specifically in Note 1(j), Note 2 and Note 14.

Greenhouse gases

Scope 1 direct emissions

Scope 1 greenhouse gas (GHG) emissions are direct emissions from owned or controlled sources. The estimated Scope 1 GHG direct emissions for Alliant Energy in 2023 based on available information were approximately 13.6 million metric tons of carbon dioxide equivalent (CO_2e). The primary GHG source from Alliant Energy's utility subsidiaries (approximately 99%) are direct emissions of carbon dioxide (CO_2) from fossil-fueled electric generation. There are also GHG emissions from our regulated utility auxiliary combustion equipment, company vehicle fleet, natural gas transmission and distribution system, and Travero logistics operations. In addition, there are various other GHG direct emissions from our operations that our company has evaluated and considers de minimis.

We monitor and calculate our GHG emissions in accordance with applicable U.S. Environmental Protection Agency (EPA) reporting requirements and voluntary inventory protocols to track progress on achievement of our **clean energy vision** goals. Our company's electric utility GHG emissions will continue to vary year-to-year due to a number of factors including but not limited to fluctuations in customer demand for energy, increased electrification, and changing dispatch needs to meet energy market reliability requirements. As we deliver on our **Clean Energy Blueprint** plans, we expect our company's GHG emissions will decrease over the longer term with the transition to natural gas, retirement of several of our coal-fired units, and expansion of renewable resources. We also expect vehicle GHG emissions to decrease as we continue to replace our fleet with electric and hybrid models. The natural gas transmission and distribution system GHG emissions are primarily (approximately 99%) from fugitive methane (CH_4) losses. We monitor our natural gas system closely to minimize product loss and ensure regulatory compliance with applicable environmental and safety requirements.

Find a detailed breakdown of our Scope 1 direct emissions in **Appendix B**.

Scope 1 direct greenhouse gas emissions (metric tons of CO_2e)			
Year	**2021**	**2022**	**2023**
IPL	7,384,976	6,085,602	5,767,456
WPL	8,297,507	7,147,376	7,863,454
Travero	361	421	363
Alliant Energy total	**15,682,844**	**13,233,399**	**13,631,273**

- Total CO_2e was calculated with global warming potentials (GWP) as follows: carbon dioxide (CO_2) = 1, methane (CH_4) = 25, nitrous oxide (N_2O) = 298. These greenhouse gases were included in the total CO_2e consistent with the U.S. Environmental Protection Agency (EPA) Annual Mandatory GHG Reports requirements (40 CFR Part 98).

Scope 2 emissions from purchased electricity

Scope 2 GHG emissions primarily refer to indirect emissions associated with generation of electricity or heat purchased by an entity for its own use. We account for purchased electricity for our company's business operations located within our utility service area in our Scope 1 direct GHG emissions resulting from electric generation production. However, at some facilities, our regulated utilities (IPL and WPL) and logistics company (Travero) need to purchase electricity for business operations outside of the Alliant Energy service area. This is considered an indirect Scope 2 GHG emission because another utility company provides the energy. Our estimated Scope 2 GHG emissions from this purchased electricity in 2023 were approximately 806 metric tons of CO_2e using the location-based method or 786 metric tons of CO_2e using the market-based method.

Find a detailed breakdown of our Scope 2 emissions in **Appendix C**.

Scope 2 indirect greenhouse gas emissions (metric tons CO_2e)			
Location-based Scope 2 greenhouse gas emissions			
Year	**2021**	**2022**	**2023**
IPL	140	137	134
WPL	391	348	348
Travero	364	335	324
Alliant Energy total	**895**	**820**	**806**

Market-based Scope 2 greenhouse gas emissions			
Year	**2021**	**2022**	**2023**
IPL	124	117	114
WPL	391	348	348
Travero	364	335	324
Alliant Energy total	**879**	**800**	**786**

- The location-based method considers average emission factors for the electricity grids that provide electricity.
- The market-based method considers contractual arrangements under which power is purchased from specific suppliers or sources.
- Based on internal records for energy usage and U.S. Environmental Protection Agency (EPA) published eGRID2022 emission factors.
- Estimates based on the **World Resources Institute guidance for Scope 2** emissions calculations.

Other Scope 2 and Scope 3 indirect emissions

Indirect GHG emissions can be either Scope 2 or Scope 3. In addition to indirect GHG emissions from purchased electricity, Scope 2 can also include certain other energy-related indirect sources such as electric transmission and distribution line losses. Scope 3 emissions are all other indirect GHG emissions not included in Scope 2. Scope 3 indirect emissions are the result of activities occurring upstream and downstream within our operational value chain from assets our company does not own or control.

There are several technical quantification challenges when accounting for value chain GHGs as well as important considerations related to data availability, accessibility and accuracy. Accounting for indirect GHG emissions is complicated by the various business models in the energy industry (for example, vertically integrated versus transmission and/or distribution only) as well as the different types of purchase power agreements. For example, one area not adequately addressed in technical reporting guidance for the energy sector relates to accounting for GHG emissions associated with common carrier energy infrastructure. Updating GHG accounting methodologies for new evolving technologies such as battery energy storage systems is also a relevant consideration.

Evolving greenhouse gas accounting frameworks

There are multiple frameworks that a company may use to estimate and report GHG emissions, including both mandatory compliance requirements and voluntary guidelines. The methods in these GHG accounting frameworks are not harmonized and subject to varying interpretations. Furthermore, the frameworks are changing due to technical reviews and regulatory updates. While the various inconsistencies and differences in these evolving frameworks currently present challenges to reporting emissions, our focus remains on collaborating on technically sound approaches and addressing double-counting issues when evaluating GHGs from the energy industry. We accomplish this by participating in various peer working groups and providing input through our trade organizations on proposed updates to the EPA's mandatory reporting regulations under 40 CFR Part 98 and the voluntary Greenhouse Gas Protocol, developed by World Resources Institute and World Business Council on Sustainable Development.

We also support relevant research to help address technical issues and provide recommendations on improving GHG accounting protocol implementation. Specifically, this includes the publicly available resources listed below from the Electric Power Research Institute.

- **Overview of GHG Emissions Accounting.**
- **Key Challenges in Electric Company Greenhouse Gas Emissions Accounting.**
- **Scope 2 GHG Emissions Accounting for Electric Power Companies.**
- **Scope 3 Greenhouse Gas Emissions Accounting for Electric Companies and Combined Utilities: A Compendium of Technical Briefing Papers and Frequently Asked Questions.**
- **Greenhouse Gas Emissions Accounting for Common Carrier Energy Infrastructure: Electricity Transmission and Distribution Systems and Natural Gas Pipelines.**
- **Using Renewable Energy to Reduce Corporate Scope 2 Greenhouse Gas Emissions.**
- **Understanding Source-based and Load-based Greenhouse Gas Emissions Accounting.**
- **Greenhouse Gas Emissions Accounting for Battery Energy Storage Systems (BESS).**
- **Greenhouse Gas Emissions Accounting for Electric Companies: A Compendium of Technical Briefing Papers and Frequently Asked Questions.**

Our company's GHG emissions reporting will leverage the insights from technical research as well as be informed by various initiatives to improve GHG accounting frameworks. We will assess further GHG reporting plans based on the status of mandatory requirements, voluntary guidelines, feasibility and best practices for our industry. Guiding our approach this way supports more consistent, accurate, and comparable GHG emissions information for the energy sector and our external stakeholders.

Facility energy use

Facility energy use includes buildings that support our operations such as offices, garages, warehouses and equipment maintenance sites. Primary energy uses include electricity for lighting, company electric vehicles and to power equipment as well as natural gas combusted to heat space and water. We further break electricity and natural gas use down by whether it was directly supplied by our company's utility subsidiaries (IPL and WPL) or indirectly supplied by and purchased from other energy providers outside our service area. We use the indirectly supplied and purchased electricity energy use amounts to determine our company's Scope 2 greenhouse gas emissions.

Facility energy use: Electric (kilowatt-hours)			
Year	**2021**	**2022**	**2023**
IPL supplied	22,701,877	22,282,670	25,022,700
WPL supplied	13,980,083	13,802,378	13,665,994
Travero (Alliant Energy supplied)	1,294,100	1,304,850	1,342,254
Other utility	1,595,976	1,558,198	1,524,138
Alliant Energy total	**39,572,036**	**38,948,096**	**41,555,086**

- Energy use for operations facilities based on Alliant Energy internal records including electric meter readings and utility bills.

Facility energy use: Natural gas (therms)			
Year	**2021**	**2022**	**2023**
IPL provided	232,809	253,825	220,478
WPL provided	264,816	285,979	253,530
Travero (Alliant Energy supplied)	352	892	2,823
Other utility	385,997	421,056	370,894
Alliant Energy total	**883,974**	**961,752**	**847,725**

- Energy use for operations facilities based on Alliant Energy internal records including gas meter readings and utility bills.
- Alliant Energy provides gas service to Travero's facility in Stoughton, Wisconsin. All other Travero gas services are provided by other utilities.

We receive almost all our electric energy directly from the grid. The exceptions are a solar array located at the Madison Headquarters and a 4-megawatt solar facility that offsets auxiliary electricity needs for the adjacent West Riverside Energy Center. In 2023, 99% of our facility electric energy consumption came from the distribution grid located in our service area. Therefore, the amount of renewable energy provided for our operations is based on our company's own energy mix. For the electric energy consumed in 2023 at our facilities, approximately 39% (16,182,146 kilowatt-hours (kWh)) came from renewable sources, and the remaining 61% (25,372,940 kWh) came from nonrenewable resources.

In addition to implementing on-site renewable energy systems, we also construct, operate and maintain our facilities and buildings with sustainability and energy efficiency in mind. We take the approach that makes sense for each site. In some cases, we upgrade existing buildings based on energy assessments, and in others we build new infrastructure. We look to specific design standards such as the U.S. Green Building Council's Leadership in Energy and Environmental Design (LEED®) program or the Institute for Sustainable Infrastructure's Envision™ program. To date, 10 of our operations facilities received LEED® certification, three are Envision™ verified and others incorporate sustainable systems, such as the geothermal system at our Spring Green operations facility in Spring Green, Wisconsin. For details regarding sustainable building features, see **Appendix D**.

Company energy use

Company energy use includes facility energy use and the energy we use to generate electricity for a total picture of our energy usage. Primary facility energy uses include lighting, company electric vehicles, powering equipment, space heating and water heating. At our generating stations, electric energy use is primarily for auxiliary power to run equipment, whereas gas energy use is primarily for energy generation. In the case of facility energy, electricity or gas may be indirectly supplied and purchased from other energy providers outside our service area. Here we combined indirectly supplied energy usage with IPL or WPL's usage as appropriate to show total company energy use. See **Facility energy use** for more details and a breakout of indirectly supplied facility energy.

Company energy use: Electric (megawatt-hours)			
	2021	**2022**	**2023**
Facility electric use			
IPL	23,010	22,603	25,335
WPL	14,522	14,318	14,182
Travero	2,007	2,027	2,038
Facility subtotal	39,539	38,948	41,555
Generation electric use			
IPL	502,344	483,851	378,422
WPL	534,360	473,695	496,160
Generation subtotal	1,036,704	957,546	874,582
Alliant Energy total	**1,076,243**	**996,494**	**916,137**

- Electric use for operations facilities is based on Alliant Energy internal records including electric meter readings and utility bills, and includes electricity provided by IPL or WPL and electricity purchased from other utilities.
- Generation electric use is assumed to be the difference between gross and net generation.
- Generation electric use at WPL includes the West Riverside solar array, contributing 5,618, 5,079 and 5,784 megawatt-hours in 2021, 2022, and 2023. respectively.

Company energy use: Gas (therms)			
	2021	**2022**	**2023**
Facility gas use			
IPL	379,570	409,338	364,925
WPL	410,144	459,776	407,142
Travero	94,260	92,638	75,658
Facility subtotal	883,974	961,752	847,725
Generation gas use			
IPL	305,396,354	355,693,475	490,951,555
WPL	441,776,319	486,407,655	603,722,474
Generation subtotal	747,172,673	842,101,130	1,094,674,029
Alliant Energy total	**748,056,647**	**843,062,882**	**1,095,521,754**

- Gas usage is based on Alliant Energy internal records.
- For generation subtotal, gas use values are converted from MMCF to therms using an assumed average heat rate content of 10.36 therms/MCF.

We assume electricity used at our generating facilities comes from the on-site generator but does not contribute to net power production. Most of this energy usage is from the combustion of fossil fuels. However, a 4-megawatt solar facility at the West Riverside Energy Center in Beloit, Wisconsin, serves the generating station's auxiliary electricity needs. In 2023, the West Riverside solar facility generated

5,784 megawatt-hours of electricity. In 2023, 2% of our company-wide electric energy consumption came from renewable energy use.

Our plan to reduce our company's energy consumption from nonrenewable resources is part of our **Clean Energy Blueprint** plans for a balanced and diverse resource portfolio. . We expect renewable resources to comprise approximately 50% of overall generation capacity by 2030 and are working toward our voluntary clean energy vision goal to eliminate all generation from coal by 2040.

Thermal air emissions

Air emissions sources

Thermal emissions are pollutants released into the air through electrical energy production at fossil-fueled electric generation facilities. The thermal emissions in **Appendix E** include the total mass emissions and the emissions rate per megawatt-hour (MWh), both on a net and gross MWh basis. All information is on a heat input basis, adjusting for the IPL and WPL share of jointly owned facilities.

Goals and reductions achieved

We continue to track our progress on reduction goals for thermal emissions. We fully achieved our air emissions performance goal reductions for sulfur dioxide (SO_2), nitrogen oxides (NO_x) and mercury (Hg) in 2019 – one year ahead of our 2020 goal.

We have installed air quality control systems at our remaining fossil-fueled electric generating units to keep remaining emissions low. The technologies installed include: Electrostatic precipitators; baghouse/fabric filters; activated carbon injection; dry flue gas desulfurization; low NO_x burners; over-fired air; and selective catalytic reduction.

Emissions on a mass basis were similar in 2023 compared to the prior year, and in some cases higher, due to increased use of our electric generating facilities, however all emission rates on a utility basis were lower than the prior year. As a result, we generated more energy on behalf of our customers with a lower rate of emissions. These changes were the result of several factors, but primarily driven by our **Clean Energy Blueprint** transition as well as changes in energy market dispatch and demand.

Our short-term incentive compensation plan includes metrics to drive leadership accountability to advance our environmental stewardship. These metrics are applicable company-wide, including to executive leadership, directors, managers, supervisors and non-bargaining company employees. In 2023, this included an environmental emissions reduction goal for annual progress toward achieving a 50% reduction in carbon dioxide (CO_2) emissions by 2030 from 2005 levels. We tracked metrics on emissions levels throughout the year to communicate progress toward achieving the CO_2 reduction goal and included these metrics in the corporate scorecard. We set a 2023 target reduction range of 38% - 49% reduction from 2005 levels and successfully achieved a 38% reduction of our annual CO_2 emissions from fossil-fueled electric generation.

Alliant Energy's voluntary thermal air emissions performance goals					
Pollutant	**Baseline year**	**Reduction goal**	**2021 % reduction**	**2022 % reduction**	**2023 % reduction**
NO_x	2005	80% by 2020	81%	86%	86%
SO_2	2005	90% by 2020	89%[1]	94%	94%
Hg	2009	90% by 2020	93%	95%	97%
CO_2	2005	50% by 2030, eliminate coal by 2040, Aspire to be net-zero by 2050	28%	39%	38%

- [1] Alliant Energy achieved its sulfur dioxide (SO_2) 90% reduction goal in 2019, one year early, and again in 2020, however the reduction percentage was slightly below 90% in 2021 due to increased dispatch of our electric generating units.

Water management

Water use sources

We use water in electricity production predominantly to make steam and cool equipment at fossil-fueled facilities. Most of this is noncontact cooling water pumped through the generating facility in piping systems where the water cools process equipment indirectly. Therefore, our actual water consumption is low, with approximately 96% returned overall for subsequent reuse.

In addition, our company has general water use at our office buildings and other facilities that provide operational support, such as garages, warehouses and equipment maintenance. This water use includes potable drinking water as well as for sanitary and various ancillary uses. This general water use represents less than 1% of our total water consumption.

Primary watersheds for regulated utility operations include the Great Lakes and upper Mississippi River drainage basins of the United States. Groundwater from on-site wells and municipal water systems are additional sources of water supply. All water discharges meet federal and state regulations for quality to protect receiving water bodies. Find additional data regarding our water use and management in **Appendix F**.

Wastewater monitoring and measurement

We monitor wastewater discharges in accordance with the requirements and standards set forth in National Pollutant Discharge Elimination System permits and state statutes. We determine wastewater discharge quantity using methods set forth in Wisconsin and Iowa statutes using a combination of flow meters and pump operation hours at the point of discharge. Certified laboratories evaluate wastewater quality using approved analytical procedures. We either have samples analyzed at on-site laboratories or send them to certified, third-party laboratories using appropriate preservation and chain-of-custody procedures. We store results of wastewater samples in our environmental management information system, which we also use to report them through Wisconsin and Iowa's electronic reporting systems to help ensure data integrity and reduce human error.

Goals and reductions achieved

We continue to track progress on our voluntary 75% reduction goal for water withdrawals. Our water reduction goal covers all our electric utility operations, including owned fossil-fueled electric generation, hydroelectric generation and our supporting facility operations. In 2023, we achieved 62% reduction compared to 2005 levels, a reduction in volume of over 286 billion gallons of water. In our future efforts, we'll continue to focus on water conservation measures and add renewable resources to further reduce water use from our electric utility operations.

Alliant Energy total electric utility water reductions

Year	2005 (million gallons)	2023 (million gallons)	Volume reduced 2005-2023 (million gallons)	% reduction 2005-2023
IPL generation	323,729	116,518	207,211	64%
WPL generation	134,838	56,027	78,811	58%
Facilities	34	29	5	15%
Alliant Energy total	**458,601**	**172,574**	**286,027**	**62%**

- Freshwater withdrawal volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units.
- Facility water use volumes based on Alliant Energy internal records including water meter readings and utility bills.
- IPL generation includes the equity share volumes for units MidAmerican Energy operates.

Planning, risks and resilience

We always consider water reduction and reuse when designing new projects. For example, we designed the West Riverside Energy Center to operate with a wastewater treatment system that, in conjunction with other designs at the facility, results in approximately 65% less water discharged by volume than its nearby predecessor, the Riverside Energy Center. In addition to the benefits of increased water efficiency, the lower discharge volume results in less pollutants to the Rock River. The design of the facility also incorporated stormwater reuse by diverting roof drains for process makeup water; this reduces groundwater use by approximately 70,000 gallons per year. As an effort to improve site infiltration, we converted nearby areas previously used for agricultural row crops to native prairie.

In 2023, the Lansing Generating Station did not operate and underwent decommissioning. Our closure of this coal-fired generating unit that used once-through cooling technology and wet ash handling significantly decreased our water use. In 2022, Lansing withdrew approximately 73 billion gallons of water; in 2023, we used no water at Lansing for electric utility operation.

We also implemented measures to reduce water use at the Emery Generating Station. We designed Emery to utilize Clear Lake Sanitary District gray water as cooling tower makeup. In 2023, we used approximately 304 million gallons of gray water that otherwise would have come from another source such as groundwater.

At our Edgewater Generating Station we completed several projects to reduce overall water use. We installed a dry bottom ash handling system on Unit 5. We retired Unit 3 and Unit 4 that employed once-through cooling water. We also redirected some wastewater streams for use as makeup water in the facility's Unit 5 scrubber air quality control system; this was to not only reduce water use, but also

minimize arsenic and mercury in the facility's wastewater discharges. This redirected water reduces freshwater withdrawals from Lake Michigan we would otherwise need for the scrubber.

All remaining coal-fired generating stations have either converted to natural gas or otherwise eliminated wet ash handling requiring discharge to ash ponds. This further reduces water use and discharges. For example, we converted the Ottumwa Generating Station to a dry ash conveyor system, eliminating the need for water to sluice ash to ponds. We converted the Burlington Generating Station from coal to natural gas, eliminating the need for water to sluice ash from boilers. We also converted the Columbia Energy Center's ash handling system to one that recirculates handling water rather than discharging to ash ponds.

Being in the Midwest, historically we have not been directly affected by droughts or water scarcity issues that have caused operational slowdowns or temporary shortages for utilities in water-stressed regions of the United States. However, we proactively consider both water availability and quality in our planning and ongoing operations. We also participate in an ongoing Electric Power Research Institute technical workgroup focused on improving water quality and quantity in the Great Lakes region.

We also proactively take steps to protect our facilities in the event of increased precipitation by developing flood plans. These plans consider the key to successful flood preparations is advanced planning, careful monitoring of predicted water levels, early preparation and training.

In 2017 at the Riverside Energy Center in Beloit, Wisconsin, we developed a phosphorus trading plan as an environmentally sustainable compliance option to meet phosphorus discharge limits. The plan included over 100 acres of land near the facility that we converted from high-phosphorus agricultural land to perennial native vegetation that surrounds a solar array. We carry out inspections of vegetation growth and species composition in the trading area annually and report the condition to the Wisconsin Department of Natural Resources. We reevaluate the trading plan and make necessary revisions each year.

Coal combustion residuals

Management and compliance

Coal combustion residuals (CCR) are what remain after the direct combustion of coal at generating stations and include residuals from air quality control systems. We manage CCR safely and responsibly to protect both the environment and the public, and to comply with state and federal regulations.

The U.S. Environmental Protection Agency issued the CCR rule in 2015 and amended it in 2024 to protect human health and the environment by establishing a comprehensive set of requirements for the safe disposal of coal ash. As of the end of 2023, we completed the earthwork to close our ash ponds. Our CCR website, **ccr.alliantenergy.com**, shares required compliance information and monitoring data.

Our facilities manage all CCR dry, whether for beneficial use or landfill disposal. We work with state regulatory agencies to identify approved beneficial uses for CCR. We temporarily store materials intended for beneficial use on-site in contained areas prior to sale. We place material we must landfill in engineered facilities that meet or exceed applicable federal, state and local requirements. Each facility has a fugitive dust control plan to minimize uncontrolled dispersion.

There are different types of CCR:

- Fly ash is a fine powder-like particle emission controls collect.
- Bottom ash is a course, granular sand-like material we collect from the bottom of boilers.
- Scrubber by-products consist of lime that reacts in air quality control systems to reduce sulfur dioxide emissions.

For data regarding our CCR management, see **Appendix G**.

Beneficial use highlights

Recycling coal ash for beneficial use reduces the amount of material landfilled. In 2023, we were able to beneficially use 65% of CCR generated. Nearly all (94%) of the beneficially used material went to encapsulated applications such as use in cement ready-mix, cement raw feed, subbase under hard surfaces and asphalt. Beneficial use fluctuates year-to-year based on the utilization of individual coal-fired units.

We test CCR prior to any beneficial use, as required under Iowa and Wisconsin state regulations and in accordance with the Alliant Energy Coal Combustion Residual Sampling Guide. The internal guidance specifies the materials to be sampled, the sample collection methods, laboratory analysis procedures and methods for comparing the lab results to applicable standards. We must evaluate test results within five days of receipt. The individual states set the testing standards we compare our lab reports against to determine compliance with beneficial use regulations.

Beneficial use activity ceases immediately if there is a confirmed exceedance of an applicable standard. We report all exceedances to applicable state agencies as required. We maintain records related to byproduct management at the facility or within our corporate electronic document storage system for at least five years.

Waste management

General waste sources

We manage multiple waste streams including construction and demolition waste, hazardous waste, electronic waste, renewable energy waste and other solid waste. We continue to focus on improving how we manage waste in our daily operations as well as our construction and decommissioning projects at our facilities. We work to divert as much waste as possible from landfills and to reduce waste, reuse what makes sense and recycle what we can.

Goals and reductions achieved

Our large construction and decommissioning projects require contractors to divert at least 75% of construction waste from landfills. In 2023, we achieved a 92% diversion rate for this waste stream primarily comprised of metal, wood and concrete. Find data regarding waste management in **Appendix H**.

Waste reduction strategy

In 2022, we compiled a waste management summary we use to guide ongoing waste reduction activities. The summary defines and describes our current waste streams, highlights successful waste reduction strategies and identifies opportunities to reduce the waste we send to landfills. Our path forward aligns with the U.S. Environmental Protection Agency waste management hierarchy that emphasizes reducing, reusing and recycling wastes as integral to sustainable materials management. Below are highlights from our waste management summary.

Summary of current waste reduction strategies	
Waste stream	**Key success factors**
Construction and demolition (C&D) waste	• **Clearly established goals**. Our C&D contracts consistently contain a 75% waste diversion goal, agreed upon prior to project initiation. • **Planning**. We develop project-level waste management plans to describe the expected waste and define preferred management procedures that minimize landfilling. • **Education**. All relevant workers receive training on the appropriate disposition of C&D materials. We develop and post signage prominently to provide clear direction on how to separate recyclable materials from other waste.
Hazardous waste	• **Training and tracking**. To help ensure our personnel understand their obligations for proper disposal of hazardous waste, we perform training throughout the company and track all tasks related to environmental compliance in our environmental information management system. • **Waste minimization efforts**. Operational units that generate hazardous waste continue to minimize hazardous waste generation through product substitutions and clean-sweep events that reduce hazardous material inventories.
Electronic waste	• **Strong partnership with Cascade Asset Management**. The Information Technology (IT) department partners with Cascade Asset Management to implement an electronic waste (e-waste) recycling and repurposing program that consistently exceeds contract expectations. • **Leadership commitment to responsible disposition of e-waste**. Our commitment to responsible management creates certainty and enables long-term planning and investment in our e-waste recycling program.
Renewable energy waste	• **Pledge to minimize renewable energy waste**. We developed comprehensive decommissioning plans for our retiring fossil-fueled electric generation facilities as part of our transition to lower carbon energy. In addition, we are engaged with the Electric Power Research Institute and other research organizations on recycling and life cycle management for renewable resource issues such as solar panels, batteries and wind turbine components.
Other solid waste	• **Partnership with our company's facility services provider**. We consolidated these services under a single agreement that covers how we manage normal operating waste to increase efficiency, support compliance and provide greater focus on recycling and landfill diversion.

Sustainable management of electronic waste

How we address our e-waste is a good example of a successful waste management program. We have been committed to recycling electronic equipment for more than 15 years. We initiated our e-waste

program in 2006 with a focus on personal computers and computer monitors. In 2014, we expanded the program to include servers, switches, radios and other items. Cascade Asset Management (Cascade) in Madison, Wisconsin, processes all items accepted for the program for reuse or to recycle.

Cascade processes e-waste in accordance with the **e-Stewards Standard for responsible recycling**, the most stringent independently certified standard for secure and responsible electronics recycling. It processes all equipment in the United States and ships no e-waste overseas to developing countries for disposal. Cascade securely destroys electronic data before it cleans, tests and either refurbishes or recycles the equipment. In 2022, we verified Cascade's compliance with these standards as well as state and federal environmental regulations through a third-party audit coordinated by CHWMEG Inc.

Cascade recycles most of our e-waste except for handheld mobile devices and laptop computers, which it mostly refurbishes and donates. The Alliant Energy Foundation works with Cascade and our Information Technology department to identify community organizations that can benefit from the refurbished computers.

Sustainable management of renewable energy wastes

Wind energy continues to play a significant role in the U.S. and many energy industry experts have raised concerns about the disposal of retired turbine blades.

Seeking a solution to divert these materials from landfills, our logistics subsidiary, Travero, launched a new company called REGEN Fiber®. The company repurposes blade material in an innovative way. Without heat or chemicals, REGEN Fiber uses an entirely mechanical process to recycle the material into reinforcement fibers and additives for concrete, mortar, asphalt and composite products.

In 2021, REGEN Fiber began to pilot the process and collaborate with the concrete industry. Travero began commercial-scale operation at a Fairfax, Iowa, production facility in June 2024.

By leveraging these successes and implementing recommendations from the waste management summary, we expect to further reduce our environmental footprint and yield additional benefits, such as reduced disposal costs.

Waste vendor audit process

In 2019, we joined CHWMEG Inc., a nonprofit organization comprised of companies interested in collaborating to efficiently conduct waste vendor audits. Routine audits assess a waste disposal company against industry standards and applicable regulatory compliance requirements. This helps ensure our contracted waste vendors perform work in a safe and environmentally responsible manner.

Our company's participation provides comprehensive, independent audits of commercial waste companies we may hire to treat, store, dispose of, recycle/refurbish or transport waste and spent materials. Our membership offers us an opportunity to complement our current waste management program.

In 2023, we conducted five audits of our contracted waste vendors' primary and secondary waste disposal facilities through CHWMEG Inc., and all met or exceeded our standards.

Natural capital and biodiversity management

Biodiversity commitment

Alliant Energy's Biodiversity Commitment Statement shows our interest in preserving natural resources and wildlife. It provides guidance to our employees on the management of natural capital and communicates our specific actions related to biodiversity.

Our Biodiversity Commitment

Alliant Energy integrates natural capital and biodiversity into planning, decision-making, construction, operating and maintenance activities we perform. Employees must conduct work in a manner demonstrating Alliant Energy's interest for preserving natural resources and wildlife protection – acting in accordance with our Value to ***Act for Tomorrow*** and our company's Code of Conduct. The Board of Directors Operations Committee has oversight of environmental policy, planning and compliance issues including land use and biodiversity. Executives and management are committed to meeting our biodiversity program objectives and tracking performance through the company's Environmental Management Program.

Our environmental stewardship includes a longstanding tradition of ecosystem and habitat support for various species, including those that are or may become threatened or endangered. Our biodiversity management approach evaluates the effects of our business operations across the value chain. We work diligently to prevent harm to natural areas and protected species through comprehensive plans that are implemented based on the standard mitigation hierarchy strategy:

Step 1: Avoiding impacts whenever practical;

Step 2: Minimizing unavoidable impacts;

Step 3: Restoring or rehabilitating affected areas; and

Step 4: Addressing remaining impacts when required.

Alliant Energy's commitment to supporting the communities we serve extends to improving the natural environment for future generations. Therefore, we strive to implement the following actions to attain a positive net impact:

- Support research to advance scientific understanding and development of technologies to address biodiversity issues.
- Foster good relationships with regulatory agencies and other stakeholders whose missions are to protect biodiversity and natural resources.
- Share progress on our biodiversity initiatives, monitor performance and provide program results in our Corporate Responsibility Report.
- Perform construction projects in a manner protective of water and wetland quality on our sites, easements and neighboring lands by following best management practices for storm water and offsite sedimentation control.
- Implement our voluntary Avian Protection Plan for new construction projects and rebuilds of our energy infrastructure, including electric distribution, solar and wind generation facilities by following industry guidelines to increase avian safety.

- Provide environmental training as applicable for internal employees whose jobs involve erosion control, invasive species control and prevention, species protection and environmental permit compliance.
- Practice responsible land management that complies with environmental standards and pursues initiatives to prevent or reduce chemical use minimizing the need for insecticides and fertilizers as well as through efforts to plant perennial vegetation.
- Establish targets to help restore natural habitat and biodiversity such as our 2021 initiative to donate and help plant more than one million trees by the end of 2030.
- Work proactively to limit impacts to threatened and endangered species by pre-screening projects and taking the necessary precautions for affected state and federally protected species.
- Collaborate to create natural habitat where practical at our solar fields, operations facilities and distribution infrastructure that minimizes the need for mowing to further support biodiversity.
- Conduct vegetation management activities that reduce the need for herbicides by using targeted applications based on label requirements and by following careful tree trimming best practices.
- Utilize Horizontal Directional Drilling where practical for energy infrastructure construction projects to minimize impacts to wetlands, waterways and environmentally sensitive areas.

Approved by Alliant Energy's Executive Review and Risk Committee and the Operations Committee of the Board of Directors.

Initiatives and support

Our environmental stewardship includes a longstanding tradition of ecosystem and habitat support. We work diligently to enhance biodiversity and to continually improve the natural environment. Our efforts include the following:

- Since 1999, we've been a partner in Wisconsin's Habitat Conservation Plan to protect the endangered Karner Blue butterfly.
- As part of our wind energy generation program, we actively work on a Habitat Conservation Plan (HCP) and incidental take permitting activities under the Endangered Species Act. The HCP will establish a long-term conservation plan that protects, avoids, minimizes, restores and enhances habitats for select bat species while minimizing operational impacts to our owned wind operations.
- We are studying the emerging concept of agrivoltaics through partnerships with **Iowa State University** and the **University of Wisconsin-Madison**.
- We work toward our goal to plant one million trees through various tree planting programs as described in the following sections.
- We partnered with Natural Power LLC to use the EchoSense smart bat curtailment system at our English Farms Wind Farm to mitigate impacts on bat species while increasing wind generation.
- We partnered with Electric Power Research Institute on a proposal for U.S. Department of Energy funding to study ultraviolet bat deterrents at wind farms.

One Million Trees initiative

In 2021, we announced our One Million Trees initiative, an effort to help plant a million trees by the end of 2030. In addition to providing shade, as these trees grow and mature, they will naturally reduce

greenhouse gases, improve water quality and provide wildlife habitat. Our approach includes supporting public land restoration efforts, residential tree events for our customers and public tree planting projects in the communities we serve. As of December 2023, 463,393 trees have been planted through our state and community partnerships. We track progress toward our goal on our **website**.

Community tree planting programs

We have partnered with community tree planting programs for over 31 years and historically offered assistance to Iowa communities where our company provides service. We award grants for community-based tree planting projects that provide energy-saving benefits. **Trees Forever** administers and facilitates the program, providing educational and planning support. In 2022, we made the program available to communities in Wisconsin. Here is how the program has made an impact over its lifetime to date:

- Cumulative number of trees and seedlings planted: 1,111,865.
- Cumulative number of projects in communities we serve: 3,335.
- Cumulative community tree planting dollars awarded: More than $8 million.

In 2024, for the 25th year, the Arbor Day Foundation named Alliant Energy a Tree Line USA® award recipient in honor of our commitment to protecting and enhancing urban trees. Tree Line USA is a partnership between the Arbor Day Foundation and the National Association of State Foresters that recognizes utilities for their efforts. We conserve trees where feasible and ensure we use best practices to preserve the quality and health of trees.

Avian Protection Plan

Our voluntary Avian Protection Plan (APP) formalizes and enhances our past practices of avian protection and incorporates industry best management practices on electric distribution projects, and solar and wind operations. Our plan applies a risk-based approach that considers various factors and includes use of a geographic information system-based mapping tool to assess risks to avian species based on location. This tool allows us to take enhanced action in high-risk regions to protect birds.

The APP includes best management practices at our owned wind facilities to reduce impacts to bats and birds. During periods of bat migration, our standard practice is to adjust turbine blades to reduce their revolution speed and decrease the risk to bats.

Approximately 27% of our electric distribution lines are now underground rather than overhead. Underground electric lines are the preferred infrastructure, where feasible and cost-effective, when planning new lines or upgrading existing facilities. Construction of underground infrastructure will reduce land and vegetation impacts and protect avian species and other wildlife from overhead power line interactions.

Minimizing construction impacts

We review all projects for potential effects on threatened and endangered species and environmentally sensitive areas. We route qualifying projects through the appropriate state and/or federal agencies for review. We follow federal and state regulatory requirements to protect listed species. We implement

monitoring and reporting protocols as required to ensure resource protection. For example, we complete wild lupine surveys annually as part of our compliance and conservation efforts to support the Karner Blue butterfly.

We achieve avoidance measures through a variety of mechanisms. For example, we may complete projects during specific times of year to avoid effects on different species. Tree clearing during winter months minimizes the effects on protected bat species. We design construction projects to use the least impactful installation method. We frequently use horizontal directional drilling on our electric, natural gas and fiber optic cable projects to avoid effects to wetlands and waterways; state and federal agencies recognize this construction method as a way to reduce or avoid environmental impacts.

Natural capital

We aspire to increase our natural capital by strategically incorporating beneficial habitat into infrastructure projects. This not only supports sensitive species and the environment, but also reduces operation and maintenance costs and provides a means to mitigate impacts from future species protections. We help protect lands rich in biodiversity through mechanisms such as private land trusts and habitat conservation plan participation. The table below illustrates our support of environmentally sensitive habitats throughout our service area.

Habitat protected, enhanced or restored by Alliant Energy

Habitat type	Description	Acres
Pollinator	An area designated and planted with a variety of forbs (flower plants) intended to provide nectar resources (food) and nesting space for pollinators.	76
Prairie	Land dominated by grasses and forbs providing valuable habitat for wildlife and pollinators.	68
Wetland	A place covered by water either seasonally or permanently as designated by federal and state regulatory rules and policies.	359
Other	Includes: • Private land trusts defined with a 501c3. • Habitat conservation plan (HCP) land specially designated to protect and/or promote threatened or endangered species. • Land that does not meet any other Alliant Energy-defined primary use categories.	14,478
	Total acres	**14,981**

- Acres listed only include those established and documented.
- Established habitats are those that have had at least two full growing seasons following planting and are actively managed; active management requires annual evaluation by a trained professional and completed maintenance work as needed.
- Acreage estimates are based on internal records.
- Other habitat types may include sites encompassing multiple habitat types.

Envision™ recognition

Verification history

The Institute for Sustainable Infrastructure (ISI) designed the **Envision™** Sustainability Framework to enhance infrastructure projects across the full range of environmental, social and economic impacts. We continue to leverage the rating system to guide our plans, designs and delivery of sustainable and resilient infrastructure.

We were an early adopter of Envision. We registered our first project in 2016 under the first publicly available version of the rating system, Envision v2. Using ISI's independent third-party verification process, we've obtained final overall project scores and award levels for eight projects to date. Our initial five projects used Envision v2 and our recent utility scale solar projects are aligned with the updated standards of Envision v3.

Both versions of Envision include a breadth of sustainability topics, represented by credits, spanning the categories: Quality of Life; Leadership; Resource Allocation; Natural World; and Climate and Risk (or Resilience). Envision v3 updated the fifth category to climate and resilience and places a greater emphasis on long-term community benefits, construction impacts and resilience.

We pursued formal Envision verification for nine of our WPL utility-scale solar projects that became operational in 2022 and 2023. All these sites received final award levels of Platinum. We continue to utilize the Envision framework for many of our upcoming solar energy projects and we may verify some of these projects under Envision v3 guidelines.

Envision™ verified Alliant Energy sites

Project	Location	Verification date	Envision™ award level
Marshalltown Generating Station	Marshalltown, Iowa	April 2017	Platinum
Dubuque Solar	Dubuque, Iowa	April 2018	Platinum
English Farms Wind Farm	Montezuma, Iowa	June 2019	Platinum
Upland Prairie Wind Farm	Everly, Iowa	June 2019	Platinum
West Riverside Energy Center	Beloit, Wisconsin	March 2020	Platinum
Wood County Solar Project	Town of Saratoga, Wisconsin	March 2023	Platinum
Bear Creek Solar Project	Town of Buena Vista, Wisconsin	June 2023	Platinum
North Rock Solar Project	Town of Fulton, Wisconsin	January 2024	Platinum

Paddock Solar Project	Town of Beloit, Wisconsin	April 2024	Platinum
Cassville Solar Project	Town of Cassville, Wisconsin	June 2024	Platinum
Wautoma Solar Project	Town of Dakota, Wisconsin	June 2024	Platinum
Albany Solar Project	Town of Decatur, Wisconsin	June 2024	Platinum
Springfield Solar Project	Lomira, Wisconsin	July 2024	Platinum
Beaver Dam Solar Project	Dodge County, Wisconsin	August 2024	Platinum

Applications of Envision

Any infrastructure project may use the Envision Sustainability Framework and its guidelines, regardless of whether the project pursues ISI's formal third-party verification program. We further applied the Envision v2 guidelines and best practices to develop our wind farms in Iowa including Whispering Willow North (201 megawatts (MW)), Golden Plains (200 MW), Richland (131 MW) and Kossuth (152 MW).

Applying Envision™ v2 guidelines at Alliant Energy's commissioned wind farms	
Quality of life	New construction brings a temporary increase in labor work hours needed in the area. This brings more revenue and spending activity into the community. Local landowners and governments benefit with local landowner lease payments totaling approximately $100 million and property tax payments of $238 million from these four wind projects over a 30-year period.
Leadership	To build relationships with local stakeholders, we held meetings to discuss public concerns and integrate community needs into the projects. For example, we worked with the Federal Aviation Administration to reduce overall light pollution from turbine light fixtures while ensuring compliance with safety requirements. We also worked closely with the U.S. Fish and Wildlife Services in pursuit of habitat conservation plans for bat species and eagle conservation plans for the bald eagle to minimize impact risks to sensitive species.
Resource allocation	We supported community growth during the construction of the four wind farms by using local and regional suppliers when available. All four projects sourced 95% of their materials within the 500-mile Envision requirement, with most of those materials being sourced within 50 miles of each project site. Sourcing locally distributed materials injected a total of approximately $34 million into local economies.
Natural world	We assessed wetland and surface water, pesticide and fertilizer impacts, species biodiversity, invasive species and soil health. For example, we took proactive steps to help ensure turbines avoided wetland impacts and protected bat and avian habitat. We also undertook an additional commitment to plant native prairie grass in a section of land near the Golden Plains Collector

	Substation to create a new corridor habitat for pollinator species and other local bird and animal species.
Climate and risk	We developed projects to maximize resiliency to severe weather and stronger storms. We designed our turbines to withstand wind speeds up to 120 miles per hour, with emergency shut-off capabilities and warning systems for conditions such as ice accumulation. We also use turbine lightning protection and established safety protocols using weather-associated operating practices such as warnings of any lightning within 60 miles of a turbine.

Social

Cyber and physical security

We continue to focus on the security, reliability and resilience of the energy grid and our data systems. We routinely review and update our programs to improve performance and report results to the Board of Directors.

Cyber security

We describe our cybersecurity program in our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission. The disclosure covers the following elements of our cyber security program:

- Risk identification and management for internal and third-party risks.
- Program policies, procedures and tools.
- Program governance.

Physical security

Our programs and response strategies continue to evolve to improve our situational awareness, proactively reduce risk and prepare us to respond to events beyond our control.

As an integral part of our program, we have protocols in place to address physical breaches and threats. We routinely practice drills of these protocols and address them according to our Incident Response Plans. In 2022, to enhance our threat intelligence gathering, we conducted a review and deployed a proof of concept with a threat intelligence tool to timely alert us of incidents, threats and general events to improve our response and communications.

Programs and management

For the past five years, the Edison Electric Institute (EEI) has offered a security culture self-assessment exercise. All member utilities can elect to participate to evaluate their security. We have participated each year. Our scores remain consistent with utilities of similar size and geographic location. We have made steady growth in our scores and improved every year. The exercise helps advance our knowledge and corporate culture in five categories: Cybersecurity protections; physical security protections; response/recovery exercises; external partnerships and information sharing; and security governance, risk and workforce management.

It is important we have mitigation strategies in place for our customers' comfort, safety and service reliability. Therefore, we continue to be an involved member of the EEI. We are also active in collaborative networks to rapidly share security information with the Electricity Information Sharing Analysis Center and the Downstream Natural Gas Information Sharing and Analysis Center.

Through the EEI and the American Gas Association (AGA), we share best practices with peers to improve performance. Additionally, we adhere to all applicable compliance requirements, protocols and reporting procedures, including federal and state information privacy laws and regulations.

Alliant Energy's cyber and physical security programs	
Oversight	• Board of Directors. • President and Chief Executive Officer. • Executive Vice President and Chief Financial Officer. • Senior Vice President and Chief Information Officer. • Senior Manager of Physical and Cyber Security.
Management and collaboration	• Integrated Security Operation Center staffed 24/7/52, Crisis Management Team, Rapid Response Team and Cyber Security Incident Response Team with access to dedicated Emergency Operations Center. • Periodic drills with the full executive team, including the Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Accounting Officer (CAO), Chief Information Officer (CIO) and General Counsel. • Government partnerships to understand potential threats and develop response strategies. • EEI mutual assistance network member to speed recovery from significant energy grid damage events. • An incident response team composed of individuals from the information technology, operations, accounting, finance, legal, and communications departments, as needed, which is activated to respond to cybersecurity incidents.
Risk identification, prevention, preparation and response guidelines	• Review of third-party relationships by our legal, sourcing and cybersecurity teams to identify potential risks introduced by vendors, software and hardware manufacturers and professional services providers. • Periodic drills and exercises to address risks and prepare for extraordinary scenarios, including industry collaboration on incident preparation, such as GridEx drills hosted by the North American Electric Reliability Corporation (NERC), participation in a full activation drill at least annually, and several tabletop drills during the year. • Periodic security assessments of evolving risks and threats that lead to strengthening of cybersecurity measures. • Regular security assessments of threats and vulnerabilities that lead to strengthening cyber and physical security measures at our operating facilities to deter malicious attacks. • Implementation of automation solutions to strengthen detection and response capabilities. • Team dedicated to operational technology security and the support of cybersecurity tools. • Maintenance of cyber liability insurance.
Training, education and awareness	• Employee security awareness training. • Phishing training and testing program. • Education via blog posts, emails and lunch-and-learn events. • Workplace violence employee training exercises. • Field worker security and safety training material.

Communication protocols and internal reporting	• Emergency Operations Center Incident Command Center for communication and coordination with local and regional stakeholders. • Company-wide employee emergency mass notification system. • A security operations center that continuously monitors information technology and telecommunications systems. • Company-wide security policies and procedures covering physical, cyber and critical infrastructure protection. • Standardized incident command structure with unified language and reporting regardless of incident type. • Information technology and telecommunication systems implemented with segmentation and multiple levels of access controls.

Employee security training

We conduct physical and cyber training for our employees and contractors who access our networks. The training program includes role-based and other ad-hoc training sessions for targeted audiences as needed. We require all employees and contractors to take annual general security awareness training, tracked through our learning management systems. We conduct monthly phishing tests as a core component of our cybersecurity awareness program designed to measure the efficacy of our cybersecurity training and education efforts. We collect results and present them to the executive leadership team each month. In 2022, we initiated an increased effort to reinforce secure behaviors, resulting in consistently low phishing test failure rates. In addition to training all employees, we conduct monthly internal exercises and training scenarios for physical security staff and leadership designed to evaluate incident readiness. In 2023, physical and cyber security expanded its outreach efforts to collaborate with field workers and other business units to be part of ongoing security training and to craft videos related to protecting materials and project assets, as well as reporting suspicious email activity. This alliance continues to demonstrate and reinforce personal accountability to protect Alliant Energy assets and review incident reporting procedures.

Emergency Management Services

The energy services our company provides are essential to the health, safety, and well-being of our customers and economically critical to businesses in the communities we serve. Therefore, we are vigilant in our planning and preparedness to ensure we provide safe, reliable services.

We assess and prepare for potential risks that could affect our operations. We have an established Incident Command Structure and strategic framework for our company's Incident Response, Disaster Recovery and Response Planning efforts. Specifically, Emergency Management Services is responsible for the management and implementation of these programs, integrating all levels of planning for incidents across the enterprise.

- **Incident Response Plans** define the roles and responsibilities that support response, recovery and decision-making activities. They cover primary and alternate communication paths, redundant systems, training on alternative methods of operations, and forms of recovery to mitigate and minimize disruptions. Incident response plans ensure robust planning, heightened preparedness, mitigation, expeditious response, and overall resiliency responding to any type of event.

- **Disaster Recovery Plans** focus on the loss of facilities or equipment that affect our ability to provide the essential services our customers, employees and stakeholders expect. They address immediate intervention to minimize further losses brought on by an incident and begin the recovery process, including activities and programs to restore critical business functions and return our organization to an acceptable condition.
- **Emergency Management** is the ongoing planning, training, exercising, and improvement of processes related to incident response. Our organization's training and exercise program encompasses a variety of efforts to better prepare and equip us to respond and recover.

We structure our Corporate Incident Response Team (CIRT) using the standardized Incident Command System many organizations and agencies use around the world. An Incident Commander, who engages the team and each CIRT member represents one or more functional areas throughout our organization. Team members' responsibilities include working to resolve critical resource issues and channeling communications between their respective business units and the CIRT.

Our service area is located in a region with low risk for wildfires. However, our company is taking steps to assess mitigation strategies and operational protocols to use in the event of active wildfires. Our distribution system operations team monitors the electric system 24/7 and has procedures for immediate response to system abnormalities and public safety. We collaborate with the Electric Power Research Institute, natural resource agencies and various other groups to identify best practices and make informed decisions related to our procedures and emergency response protocols.

Human capital

Programs and management

We provide information on our human capital programs and management in our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission, specifically this disclosure covers our:

- Total Rewards program.
- Diversity, equity, inclusion and belonging initiatives and achievements.
- Talent development and workforce readiness.

The following sections expand upon these topics and other corporate human capital initiatives and actions.

Human rights policy

Our human rights statement reflects our policies and values, which guide how we interact with our employees and external stakeholders. The Compensation and Personnel Committee of the Board of Directors oversees our employee programs and policies, including diversity, equity and inclusion (DEI) initiatives. In addition, the Chief Executive Officer and the Vice President and Chief Human Resource Officer are responsible for development and implementation of employee-related business strategies as well as advancing diversity, equity, inclusion and belonging (DEIB) efforts.

Human Rights at Alliant Energy

At Alliant Energy, we believe in the dignity, human rights and personal aspirations of all people. This belief is foundational to Our Values, our Code of Conduct and our commitment to diversity and inclusion. Our approach to human rights is inspired by applicable international human rights principles expressed in the Universal Declaration of Human Rights and the United Nations' Guiding Principles on Business and Human Rights.

Our Values, Code of Conduct, general business practices and compliance with applicable laws demonstrate our commitment to the human rights of all those with whom we interact on behalf of the Company. Our Values reflect this commitment, but more importantly, we demonstrate it through our actions.

Employees

We treat all our employees with respect and dignity and promote diversity in the workplace. We provide equal employment opportunities to all employees and job applicants regardless of gender, race, religion, sexual orientation, gender identity, genetics, disability, age, national origin, veteran/ military status or any other basis prohibited under applicable federal, state or local law. We will not tolerate any form of harassment, including sexual harassment of an employee or employment candidate.

We are committed to:

- Adhering to all applicable laws concerning non-discrimination
- Adhering to all applicable laws concerning forced labor, human trafficking, and child labor
- Providing work hours, wages and benefits in compliance with applicable laws and regulations and applicable collective bargaining agreements
- Complying with applicable wage, work hours, overtime and benefits laws
- Providing fair, competitive wages for all employees

We respect the right of our employees to join, form or not to join a labor union consistent with applicable organizing law without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives and bargaining in good faith.

Safety

We are committed to providing a safe environment for our employees, visitors, customers, contractors, vendors and the communities in which we live and work. Our first priority is that nobody gets hurt. It is critical that we all promote an environment in which we do not knowingly violate safety laws, rules, regulations or policies, or create conditions that are unsafe physically and emotionally. Each of us has the responsibility to report a workplace condition that may be unsafe and has the right – at any time – to shut down an unsafe job or report a safety concern in good faith.

We are committed to adhering to all laws concerning workplace safety, including OSHA requirements. We go beyond compliance and are committed to providing a workplace where everyone has a voice. Leadership is vested in our executive and local safety leadership teams. Our Leadership Team routinely conducts crew visits and meets with employees in the field to get first-hand information regarding the technical aspects of the work, culture, barriers and any other issues that could affect the safety of the work that they are performing. Ensuring that our employees have a healthy work/life balance and quality of life during their working years and into

retirement is of paramount importance. We have embraced wellness and ergonomics programs into all workplace activities to help ensure that our employees' physical and mental health is at peak condition throughout their lives.

Community

We engage with our communities on important human rights issues and make efforts to mitigate and/or remediate adverse human rights impacts of our operations where possible.

Suppliers

When a third party, such as a supplier or vendor, is acting on behalf of Alliant Energy, the third party's behavior must conform to applicable sections of our Code of Conduct.

Human Rights

Human rights are rights inherent to all human beings, regardless of race, color, national origin, ancestry, citizenship, religious creed, physical or mental disability including HIV and AIDS, cancer, genetic characteristics, marital status, sex, sexual orientation, gender identity or expression, age, pregnancy, childbirth, or related medical conditions, family and medical care leave, military status, or political affiliation. Human rights include the right to life and liberty, freedom from slavery and torture, freedom from harassment and discrimination, freedom of opinion and expression, the right to work and education, access to water, and many more. Everyone is entitled to these rights, without discrimination.

Our Values, Code of Conduct, general business practices, and compliance with applicable laws demonstrate our commitment to the human rights of all those with whom we interact on behalf of the Company. Our Code of Conduct applies to all our employees and operations. Employees receive training on our Code of Conduct annually. We provide options for reporting concerns, including human rights concerns, under the Code of Conduct including anonymous channels, and we prohibit retaliation.

Approved by Alliant Energy's Executive Review and Risk Committee and the Compensation and Personnel Committee of the Board of Directors.

Total Rewards

Our market-competitive Total Rewards programs are designed to meet the varied and evolving needs of our employees. Through a variety of health, welfare and compensation programs, we offer employees choice and control and support their financial, physical and mental well-being. We provide tools and resources to employees to help maintain and improve their health. Short- and long-term incentive plans have a mix of operational and financial metrics that align employees with strategic corporate goals.

In addition to competitive salaries and wages, our Total Rewards programs include:

- Competitive short- and long-term incentive compensation.
- A 401(k) savings plan with an employer contribution and employer match.
- Healthcare and insurance benefits, including medical, vision, dental, life, short-term disability and long-term disability insurance.
- Voluntary legal, critical illness, accident and hospital indemnity insurance.
- Health savings and flexible spending accounts.

- Enhanced offerings to support the well-being of employees and their families.
- Paid time off to use for vacation, personal time, sick time, holidays, bereavement, jury duty, military leave, parental leave, maternity leave and adoption leave.
- Adoption assistance.
- Legal planning assistance.
- Tuition reimbursement.
- Vacation Donation program.
- Volunteer Grants and the Matching Gifts program.

Annually, we award up to 25 scholarships to children of current employees and eligible retirees. Recipients have achieved excellent records in high school and are pursuing higher education. They may enroll in any accredited two- or four-year college, university or vocational/technical school in the U.S.

We provide parental leave programs for the birth or adoption of a child. For employees in our non-bargaining group, as well as some employees represented in a bargaining unit, we offer an employee who gives birth 10 weeks of paid maternity leave plus two weeks of parental leave for a total of 12 weeks of paid leave. We also offer two weeks of paid parental leave to nonbirth and adoptive parents. We provide an additional four weeks of paid leave for adoptive parents to support bonding time.

Health and wellness

We care about the wellness of our employees and their families. Our company provides a comprehensive program to support all employees in all aspects of well-being including physical, mental and emotional well-being. We also provide non-bargaining employees up to 40-hours of paid family emergency medical leave to care for a family member.

To enable a balance between work and personal commitments, we offer hybrid work options for many positions as well as flexible schedules and part-time work options. To maintain our strong culture in a hybrid work setting, we find meaningful ways to connect our teams in person such as all employee calls, town halls, lunch and learn opportunities with our Employee Resource Groups (ERGs) and other in-person connections throughout the year that bring employees together with opportunities to connect, learn and grow. Our bargaining unit contracts allow for compressed work weeks, and corporate leadership actively partners with union leadership to develop flexible work options for our bargaining unit employees. As an example of this partnership, 35% of employees in the International Brotherhood of Electrical Workers Local 965 collective bargaining unit work a compressed work schedule.

Diversity, equity, inclusion and belonging

Our efforts to advance DEIB in our workforce and the communities we serve include:

- **Learning**: Learning opportunities for employees include inviting them to participate in area diversity summits and supporting company-wide listening sessions; training opportunities in Thrive, our on-demand learning platform; speakers; and other programs.

- **Listening and responding**: We collect and act upon feedback through employee sentiment surveys.
- **Empowering**: With a focus on inclusion, we promote ERGs with executive sponsorship. The company has five ERGs that work to foster an atmosphere of inclusion and belonging. ERGs give interested employees various opportunities to collaborate, network and share their insights and talents.

Alliant Energy's ERGs

Evolving Professionals Connection
Equality Alliance
Multicultural Network
Women's Network
Veterans' Alliance

- **Leading**: Our DEIB Leadership Team identifies and champions initiatives and programs to advance a culture that values diversity, equity, inclusion and belonging.
- **Investing and innovation**: We invest financially and with our time to support nonprofit organizations in our communities. We invest in regional and national clean technology companies. We also support opportunities for underrepresented groups in areas related to our core business. We discuss our charitable giving and volunteer efforts in more depth in the **Community giving** section.

Here are some of our 2023 DEIB accomplishments.

- We participate in the Bloomberg Gender Equality Index to track our gender inclusion progress.
- The 2023 VETS Indexes Employer Awards awarded us the VETS Indexes 3-Star Employer, which recognizes an organization's commitment to recruiting, hiring, retaining, developing and supporting veterans and the military-connected community.
- We encourage participation in diversity programs, including unconscious bias training, which we integrate into the continuous learning and development of all employees. For example, leaders throughout the company facilitated conversations around creating a culture of inclusion and belonging and an understanding and awareness of microaggressions as part of our fourth annual Day of Understanding. Eighty-eight percent of our employees voluntarily participated in 2023.
- All people leaders completed training on reducing unconscious bias in the interview process.
- We measure external diverse interview slates in our corporate scorecard. Our goal is to include at least one person of color or woman on the interview slate for 90% of all salaried positions filled externally.
- We introduced "Supporting an Inclusive Culture" training for all new hires that highlights our DEIB journey and the importance of creating an inclusive culture at Alliant Energy.
- Our Women's Network ERG hosted a session on career and professional development with company leaders on intersectionality, career development, the path to leadership and serving as a leader. In 2023, women represented 4% of our workforce in our Information Technology and Engineering departments and accounted for 37% of our total new hires. Women also accounted for 26% of all promotions and 37% of all salaried promotions.

- The Equality 100 Award through the Human Rights Campaign Foundation recognized us as a leader in LGBTQ+ workplace inclusion.

Goals and performance

All non-bargaining employees work collaboratively with their leaders to develop annual performance and development goals. They formally discuss goals quarterly to ensure alignment, share feedback and identify any barriers. Employees complete self and leader performance assessments at mid-year and year-end. Having clear expectations, regular performance discussions and frequent feedback all play a key role in successful performance and career growth at Alliant Energy.

Our short- and long-term incentive compensation plans include DEI metrics to drive leadership accountability for efforts to advance a diverse and inclusive culture where employees feel a strong sense of belonging. The short-term incentive plans are applicable to multiple levels throughout the organization including executive management, directors, managers, supervisors and non-bargaining employees. These long-term incentive compensation plans are applicable to our executive and director levels.

Our 2023 long-term incentive compensation plan incorporated performance measurements related to DEI that included the percentage of women and people of color in our workforce and are reported in our annual **Proxy Statement**.

Our diversity goals support and reward an inclusive culture. They measure our achievement on two metrics that we believe are important in creating a culture of inclusivity and belonging. The components include developing and advancing diverse talent in succession pools for director and above positions and diverse candidate slates for salaried roles that are filled externally. We provide further transparency on our DEI progress by publishing our Equal Employment Opportunity (**EEO-1**) Consolidated Report online.

Talent development and workforce readiness

To prepare our workforce and build our talent pipeline, we support our employees in their skill development and career growth, offering several training opportunities, development programs and tuition reimbursement. We encourage all employees to have individual development goals and ongoing development conversations with their leaders. Development goals help identify opportunities to learn through a mix of on-the-job experience, collaboration and formal content to build needed skills for today and the future.

We offer all employees online, self-paced content that contains extensive skill and leadership development opportunities. In addition, we offer leader learning sessions in which leaders share best practices and hear from peers on various leadership topics such as giving feedback, inclusion, goal setting and transformation.

Each year, we require all employees to take online training on our Code of Conduct, cyber security, physical security and sexual harassment. Managers take additional compliance-related courses. Employees in our operations workforce, who have more physical attributes to their jobs, complete several courses on safety, standards and tools. Our new employee onboarding includes courses related to our values, purpose and strategy; industry; safety; and inclusion.

We also have an early-apprenticeship program and apprenticeship program that allows us to teach our company values, methods and procedures. It combines supervised, structured, on-the-job training with related instruction to produce highly skilled trade and technical workers. Our program builds lifetime skills and comprehensive knowledge in the high-demand technical trades necessary for our success. The program gives us the flexibility to tailor training to match our needs, training employees in our facilities and on our equipment, consistent with our safety standards and employee expectations.

Through these various channels, our bargaining and non-bargaining employees completed an estimated 57,187 hours of content in 2023, an average of about 18 hours per employee.

Alliant Energy 2023 training hours

Training and development topic	Number of courses completed	Estimated employee training hours
Technical/safety	62,225	40,292
General/onboarding	9,078	2,396
Compliance/required	9,562	3,418
Cyber/physical security	14,128	3,160
Leadership/professional	7,810	7,921
Total	**102,803**	**57,187**

- Training hours are estimated based on data collected from internal records and training courses logged.

In our efforts to redeploy our workforce when business needs change, we help coordinate employee interests, skills and abilities with internal opportunities. Supporting activities include resume development, interview assistance, cross-training between positions to build new skill sets, access to apprenticeship modules, job shadowing and career days to explore other jobs in the company. Through our commitment, resources and coordinated activities, 31% of employees impacted by our generation facility retirements transferred into new roles within Alliant Energy between March 2020 and December 2023. In anticipation of these facility retirements, in 2022, we created a program to future date positions to provide additional options for affected employees. Through the end of 2023, 54% of interested employees have been awarded future positions, providing comfort and stability in their futures.

Collective bargaining and labor relations

We are committed to constructive dialogue and good faith negotiations with legally recognized unions. As of the end of 2023, 53% of our employees were covered under collective bargaining agreements. We respect the right of our employees to form, join or not join a labor union without fear of reprisal, intimidation or harassment. Most of IPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 204 (Cedar Rapids) collective bargaining agreement and all of WPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 965 collective bargaining agreement. We provide updates to the status of these agreements in our **Annual Form 10-K** and 10-Q reports to the U.S. Securities and Exchange Commission.

We partner with our unions as they serve an important role in developing our talent pipeline and training our employees. In our quest for a workplace free of serious injuries and fatalities, our union partnerships include safety goals to ensure all workers are engaged.

Employee and contractor safety

Our safety commitment: Live safety. Everyone. Always.

Our safety commitment statement provides the guiding principles for employees to demonstrate our value, “Live safety. Everyone. Always.” The Board of Directors has delegated to the Operations Committee oversight of all safety management programs and compliance. The Operations Committee reviews and advises the Board of Directors, which has final approval authority.

Our Safety Value – *Live safety. Everyone. Always.*

Alliant Energy is committed to providing a safe environment for our employees, visitors, customers, contractors, vendors and the communities in which we live and work. Our first priority is that nobody gets hurt. It is critical that we all promote an environment in which we do not knowingly violate safety laws, rules, regulations or policies, or create conditions that are unsafe physically and emotionally. Each of us has the responsibility to report a workplace condition that may be unsafe and has the right – at any time – to shut down an unsafe job or report a safety concern in good faith.

Safety culture

Safety is integral to our company’s culture. We are proud of our strong safety culture, which stems from our executive and local safety leadership teams. Working together, these teams establish the company’s safety vision, strategy and priorities. They also help ensure education and recognition of employee actions that improve our safety culture. This leadership provides strong support for sustained growth of both employee and public safety programs and initiatives at Alliant Energy. We report results quarterly to the Operations Committee of the Board of Directors, which oversees our safety programs.

In January 2024, we engaged Safemap International (Safemap) to conduct an employee safety perception survey. Safemap specializes in the field of safety culture, transformation, safety leadership development and fatal risk management. The objective of the survey is to assess team effectiveness through a culture of learning and continuous improvement, reinforce accountability and responsibility for safety throughout the organization, and create a roadmap to a best-in-class safety program. We plan to use these results to continue to develop our programs.

Our safety strategy

Our comprehensive program makes use of leading indicators such as pre-job safety briefings; safety conversations; safety observations; and tracking and reporting near misses and unsafe conditions. This program prevents similar incidents from occurring elsewhere and helps identify and correct potential hazards to reduce risk to our employees.

Contractor and public safety

We are committed to hiring safe contractors. We partner with ISNetworld to provide a consistent process for prequalification, selection, performance monitoring, and review of safety, health and environmental aspects of contractor management. Our contractors are required to have a passing grade in ISNetworld. We have an established process to review contractor safety and health management programs. Our contracts have comprehensive minimum safety requirements that establish clear expectations to help us monitor and correct any safety issues or concerns that might occur during a project. We also require our contractors to complete our safety orientation training before performing work at our sites. These measures are to reduce risk and increase safety and health not only for the contractors, but for our employees and the public.

Public safety is equally important. We interact with our customers to provide energy to their homes and businesses. In addition to awareness campaigns, we offer natural gas and electric public safety presentations at no cost to the communities we serve. Other tools include our free online resources and training programs and guidance to assist local emergency responders.

Goals and performance

Safety is one of our core values; it defines what we stand for as a company. To demonstrate this value and further drive leadership accountability, our corporate scorecard and short-term incentive plan metrics began including safety performance in 2022. These metrics are applicable companywide, including to executive management, directors, managers, supervisors and non-bargaining employees.

We focus on proactive management of our safety performance. Our comprehensive behavioral safety-based program consists of leading indicators, lagging indicators and targeted focus programs. We employ the use of a formal safety management system to capture and track best practices, near misses, job site briefings, safety observations, safety conversations and any unsafe conditions. This system provides the insights we need to drive a positive safety culture and ensure compliance with safety rules, processes and procedures. We also use this system to broadly share lessons learned to shape mindsets and behaviors and prevent similar events. We develop annual safety management plans to target and reduce specific risks or incidents from the previous year.

The total recordable incident rate (TRIR) measures the number of work-related injuries per 100 full-time workers during a one-year period. The lost time incident rate (LTIR) measures the rate of lost time incidents per 100 employees. We measure progress by a reduction in TRIR and LTIR from our historical records. We update results monthly and make them accessible for employees to view. Our Internal Audit team audits our annual performance.

Our safety performance goals for 2023 were to achieve a TRIR of 2.01 and an LTIR of 0.48. Results at the end of the 2023 calendar year were a TRIR of 2.77 and an LTIR of 0.41. Though we did not fully achieve our safety goal for TRIR, we did achieve our goal for LTIR.

Alliant Energy's safety programs and management		
Leadership	Executive Safety Leadership Team	Local Safety Leadership teams
Employee programs	Employee Safety Perception surveys	Learning Teams to investigate incidents
	High Energy Hazard Recognition	Union Blue Hat program
Management systems	Safety management plans	Edison Electric Institute Safety Classification Learning Model
	Online safety management system	
Preventative measures	Safety conversations/observations	Project design reviews
	Leading indicator metrics	Pre-job safety briefing quality reviews
Contractor safety	ISNetworld system for safety performance and insurance reviews	
	Safety program and regulatory compliance reviews	
Public safety	Community safety resources and public presentations	
	Web-based safety educational and training programs	

Alliant Energy: Employee and contractor safety data			
Year	**2021**	**2022**	**2023**
Alliant Energy employee safety			
Employee recordable incident rate	2.22	2.62	2.77
Employee lost-time incident rate	0.72	0.56	0.41
Employee severity rate	16.90	14.98	11.91
Employee near miss frequency rate	6.03	6.79	7.72
Employee fatalities	1	0	0
Alliant Energy contractor safety			
Contractor recordable incident rate	1.06	1.00	1.10
Contractor fatalities	0	0	0

- Recordable incident rate is the number of work-related injuries or illnesses requiring more than first-aid treatment, per 100 employees.
- Lost-time incident rate is the number of lost workdays per 100 employees from a recordable incident resulting in an employee's inability to work the next full workday.
- Severity rate is the number of days away from work per 100 employees because of work-related injuries or illnesses.
- Near miss frequency rate is the number of near misses reported per 100 employees.
- Numbers are based on internal records and compliance data used for regulatory reporting.
- Incident rates above do not include COVID-19 Illnesses.

Supply chain

Programs and management

We approach relationships with suppliers the way we approach everything else we do: We focus on delivering energy and exceptional service our customers and communities count on affordably, safely, reliably and sustainably.

- **Conduct and ethics**: We expect all suppliers to adhere to our **Code of Conduct**. Our suppliers participate in bid processes and procurement practices in accordance with best practices. Best practices include communicating only with our named representatives during contract negotiations or bid evaluation, as well as refraining from back-door selling and attempts to influence our employees or senior management to obtain work.

- **Anti-bribery and anti-corruption**: We will not tolerate any kind of corrupt activity. We comply with all anti-corruption laws. We do not pay bribes (providing anything of value to illegally influence business decisions, obtain illegal advantages over other parties or reward another party for past illegal actions). We do not pay kickbacks (illegal compensation for favorable treatment in business relationships or improper services). We do not make facilitation payments (illegal payments to expedite services of governments or government officials). We also prohibit employees from receiving gifts or payments that may be illegal or that influence business judgment or decisions.
- **Supplier and contractor safety requirements**: Since 2013, our company has partnered with ISNetworld to monitor safety performance of contractors performing physical work, such as repairing equipment and building new facilities. This comprehensive process examines key leading and lagging safety performance indicators. In addition, some contractors have on-site safety evaluations in the field. The program enables our company to objectively manage contractor safety prequalification requirements. Additional information and metrics are above in the **Employee and contractor safety** section.
- **Supplier diversity**: We partner with small business owners who reflect the diversity of our communities, including minority owned (African American, Hispanic American, Native American, Asian Pacific American, or Asian Indian American descent), women owned, veteran owned (including service-disabled) and LGBTQ+ owned (including sexual orientation and gender identity). We also partner with businesses that participate in the HUBZone program and the Women-Owned Small Business Federal Contract program. We provide equal access to all qualified businesses, including both direct Tier 1 diverse suppliers and Tier 2 suppliers that report diverse spend. To promote our use of diverse suppliers, we require all request-for-proposal (RFP) events valued over $100,000 to consider a diverse supplier. We also invested in new technology to help identify opportunities to work with small and diverse suppliers and enhance our ability to track and monitor progress.
- **Contracts**: Our standard supplier contractual terms mandate compliance with all policies and procedures we've established, including without limitation health, safety, security, cybersecurity and environmental policies and procedures as well as establishing good faith effort regarding the utilization and reporting of direct spend with diverse firms. The contract terms are available at **alliantenergy.com/suppliers**.

Customer experience

Programs and management

We value our customers' perspectives. We survey them directly throughout the year to find out how our company is performing and in what ways we can improve. We ask customers to rate their experience with us when we restore power after an outage, install or exchange a meter or deliver other services.

Our key account managers (KAMs) are a team that provides high-level, proactive support to industrial and commercial customers. The team answers billing questions, explains tariffs and directs businesses to

programs and services we offer. The KAMs also connect customers with rebates and offer creative solutions to help reduce energy-related costs.

The Business Resource Center is staffed with employees trained to provide personalized assistance to business and agricultural customers. They typically handle inbound questions ranging from service and billing to energy efficiency programs, and payments.

We use **Power Thinkers**, our voluntary online residential community of nearly 4,000 customers in Iowa and Wisconsin, along with 21 small-business customers, to weigh in on topics. Power Thinkers provide valuable insights that enhance our decision making as we incorporate the voice of the customer into our decisions. For example, we asked customers about their content and format preferences as it related to our monthly **Illuminate newsletter**. Our marketing team is incorporating that customer feedback into future editions of the newsletter, and as a result we will alter the format and content to provide more energy-saving tips and programs that may save customers money. The feedback from the Power Thinkers proved to be very valuable and we intend to continue yearly surveys to stay up to date on what is most important to our customers.

Our customer support coordinators also provide information about energy use and financial options to help customers who may need assistance managing utility bills. We also provide energy assistance information on our website to explain **available resources**.

Goals and performance

Our short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance customer experience. These metrics are applicable companywide, including to executive management, directors, managers, supervisors and non-bargaining employees. Metrics help us measure our progress on efforts to create a simple, personalized experience for customers. For example, we use a corporate scorecard metric to target an average customer survey score. The target in 2023 was 8.47. We successfully exceeded this and achieved a customer survey score of 8.61. We are happy to share that in 2023, nearly 78% of our customers said it was easy to work with us.

Community giving

Programs and management

We are committed to building stronger communities. Some of our efforts take the form of charitable giving through the Alliant Energy Foundation, corporate and employee giving and volunteerism. Our Foundation offers support in four focus areas: Hunger and housing; workforce readiness; environmental stewardship; and community safety and engagement. The Foundation matches employee and retiree qualifying donations of $50 or more, up to an individual maximum of $3,500 per year, to eligible 501(c)3 charitable organizations.

Here are some highlights of our 2023 actions.

- In total, our Foundation, corporation, employees and retirees gave $10.9 million to support 1,265 organizations throughout our service area.

- We donated **$4 million to our Hometown Care Energy Fund** for electric and heating bill assistance.
- The Alliant Energy Foundation awarded over $1 million in grants to organizations across Iowa and Wisconsin.
- Our employees and retirees continue to give back to their communities. With help from our Foundation, our Matching Gifts program supported nonprofits with over $880,000 in donations. Additionally, our employees and retirees volunteered over 72,605 hours of their time for a variety of efforts including restoring native plants, building Habitat for Humanity® homes and distributing food boxes.
- We awarded $136,500 in scholarships directly to universities, colleges and tech schools for over 100 high school and college-bound students. This reduced the financial burden of college for our customers and promoted education in our communities, particularly in science, technology, engineering and mathematics (STEM) fields.
- Drive Out Hunger is an annual golf event our Foundation holds and our corporate partners support to fight hunger throughout our service area. Proceeds go to seven food banks that serve our communities. In 2023, the event raised $515,000 and supplied over 1.5 million meals. To date, the event has raised nearly $5.9 million and provided over 20 million meals.

- Our Foundation's **One Million Trees** program provided funding for 298,073 trees in 2023. The program's goal is to plant one million trees by the end of 2030 to improve the natural environment for generations to come. Since its launch, we partnered with the Iowa Department of Natural Resources, the Wisconsin Department of Natural Resources, Trees Forever, the Arbor Day Foundation and the Menominee and Ho-Chunk tribes among other organizations to plant trees in our communities in Iowa and Wisconsin.
- We launched the second book in our **Power Chronicles** series, graphic novels designed to capture the attention of girls in grades five through eight. The goal is to keep students interested in STEM and encourage them to consider careers in STEM fields. The first book, “Akilah Finds Her Power,” launched in 2022 and shares stories of women of color STEM leaders. Published in 2023, the second book, “Akilah and the Power of Nature,” focused on our One Million Trees program and ways to improve the environment. The third graphic novel released in early 2024, “Akilah and the Quest to Save Power!” highlights energy efficiency.
- A new initiative announced in 2024 will provide $1 million over the next two years to combat hunger across Iowa and Wisconsin. In partnership with local food banks, the Alliant Energy Foundation announced the **Rural Hunger Initiative**, a collaborative effort to combat the challenges surrounding food insecurity in rural communities. The Rural Hunger Initiative will allow foodbank partners to explore innovative opportunities across Iowa and Wisconsin to help solve critical and chronically challenging hurdles in the communities we serve.

Learn more about our **community giving efforts**.

Alliant Energy community support			
Year	**2021**	**2022**	**2023**
Corporate	$6,197,856	$7,271,953	$6,566,192
Foundation	$3,769,467	$3,048,819	$2,490,450
Employee and retiree	$1,163,759	$1,292,958	$1,363,819
Drive Out Hunger	$400,000	$500,000	$515,000
Total	**$11,531,082**	**$12,113,730**	**$10,935,461**
• Numbers are based on accounting financial data and internal records.			

Economic development

Growth initiatives

We provide professional and comprehensive economic development services to help existing and new businesses expand. This includes consultation on matters of property site selection, affordable access to reliable energy, community awareness and the many available cost-saving opportunities, economic development, and local and state resources. One primary focus is providing carbon reduction and sustainable energy solutions for existing and new businesses in our service area. Despite looming recessionary signs and economic uncertainty due to supply chain issues, global inflationary pressures and labor shortages, 2023 culminated with announced industrial growth across our electric and natural gas utility service area in both Iowa and Wisconsin. Project trends in 2023 showed a significant increase in the need for energy availability and delivery resulting in a strong 2023 performance. Due to new projects in our service area, we announced we will bring over 132 megawatts of new load online over the next five years.

We support and closely partner with our local, regional and state economic development organizations to grow business and strengthen our communities. With the support of our partners, we helped announce 50 projects in 2023, resulting in over $3.6 billion in new capital investments and more than 4,000 new jobs for our communities. As a result of our partnership efforts, Site Selection magazine recognized us as a **Top Utility in Economic Development** for the fifth consecutive year and Business Facilities magazine recognized us as a **Top Utility** for the fourth consecutive year.

In 2023, we continued our focus and support of legacy industries in Iowa and Wisconsin, attracting and supporting the expansion of industrial biotechnology; food and beverage manufacturing; original equipment manufacturing; suppliers and parts manufacturers; animal nutrition (pet food) and its packaging; and plastics and polymers. Our economic development team also focused on emerging industries like medical device manufacturing and pharmaceuticals; controlled environment agriculture (indoor agriculture); and data centers. In 2023, we played a significant role in the drafting, lobbying and eventual passing of a sales and use tax exemption for data centers in the state of Wisconsin. This exemption aims to help the state attract new data center opportunities.

Additionally, IPL completed a target industry analysis in 2023 in partnership with Schneider Consulting, a well-regarded economic development advisory firm. This analysis identified six key industries with robust growth projections and for which communities in the IPL service territory have compelling competitive advantages. Using the results of the target industry analysis, we developed a robust business attraction program to execute in partnership with local economic development organizations. Features of the initiative include direct outreach to prospective companies via phone, email and personal visits, as well as participation in national and international trade shows.

Community partnerships

We continue to develop strong partnerships with our local communities. We assign key account managers and our local operations teams to specific communities in our service area. These employees visit and communicate with communities regularly. They also serve on various area economic development boards of directors. Additionally, we offer organizational funding, strategic planning services and support to economic development organizations, and a newsletter to community representatives. We also sponsor numerous community events and are a member of the Wisconsin Policy Forum.

Growth sites

To support future community expansion efforts, we offer **16 growth sites** in Iowa and Wisconsin. Growth sites are locations designed to be ready for industrial or commercial customers to build or expand business. These sites include features such as easy access to transportation routes and at some sites rail connections; utility infrastructure already in place or confirmed readily accessible; key resource supply capability; and ability to provide a qualified workforce. Furthermore, our growth sites are state certified. This means the property has completed detailed predevelopment reviews such as a Phase I Environmental Site Assessment, endangered species study, archaeological survey, wetland delineation certification, preliminary subsurface geological investigation, zoning restrictions/title work confirmation and utility infrastructure and engineered plans evaluation. This provides critical information that businesses need to determine whether the site could be a good fit and eliminates predevelopment risk to help projects meet tight construction deadlines. We continue to work with state officials and our state economic development agencies to improve upon the certified site programs enabling utilities to better serve and meet the increasing energy demands and requirements of our new and existing industrial customers.

In early 2024, we joined business and economic development groups across the state to advocate successfully for passage of the Major Economic Growth and Attraction (MEGA) Program in Iowa. The MEGA program enhances the financial incentives available to businesses undertaking large-scale economic development projects, defined as more than $1 billion of investment on a certified site of at least 250 acres.

Electric system performance

Reliability

We continually work to improve our electric system reliability, yet some power outages still occur. Many are the result of weather-related events and interference from trees or wildlife. As preventive measures,

we conduct tree trimming near our distribution lines and install animal guards on our equipment. Underground electric lines are the preferred infrastructure, where feasible and cost-effective, when planning new lines or upgrading existing facilities. However, other events such as digging, construction and auto accidents can damage lines, poles or other equipment and cause service interruptions. An electrical overload can also cause equipment to fail. Regardless of the reason for an outage, we work to restore power as quickly, efficiently and safely as possible.

We focus on providing customers reliable electricity and restoring power quickly. In 2023:

- Fifty-eight percent of our customers experienced no power outages.
- We restored 78% of outage events within two hours.

On average, U.S. electricity customers experienced approximately five and one-half hours of electricity interruptions in 2022 including major events and approximately two hours after excluding major events (**U.S. Energy Information Administration**). Major events occur when the design and operational limits of the electrical system are exceeded resulting in power interruptions, such as by severe weather (snowstorms, hurricanes or wildfires) or interference from vegetation near power lines.

Line losses

Energy loss is the difference between the total energy generated and purchased. The transfer of electrical energy between generation facilities, substations and customers is impossible without some loss. We periodically assess the approximate distribution line loss for our electric system operations through studies that consider distribution substation transformers, primary distribution lines, distribution transformers, and secondary distribution and services. Based on these studies, we estimate the overall energy distribution loss factor for our utility subsidiaries to be 3.09% for IPL and 3.12% for WPL. We work to minimize natural line losses on our distribution system through ongoing investments in our electric system infrastructure.

Our company does not directly own any transmission for our IPL utility subsidiary. Our WPL utility subsidiary does have partial ownership of the Wisconsin transmission company, American Transmission Company, which **reported** its loss as 2.0% in 2023 to the Midcontinent Independent System Operator Regional Transmission Organization. In comparison, the **U.S. Energy Information Administration** estimates electricity transmission and distribution losses equaled about 5% of the electricity transmitted and distributed in the United States from 2018 to 2022.

Goals and performance

Our short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our electric reliability. These metrics are applicable companywide, including to executive management, directors, managers, supervisors and non-bargaining employees. This includes metrics to meet the 10-year average of both the System Average Interruption Duration Index (SAIDI) and the System Average Interruption Frequency Index (SAIFI). In 2023, the SAIDI result was 68.0 which was lower than the 10-year average of 86.1. In 2023, the SAIFI result was 0.69 which was lower than the 10-year average of 0.84. Thus, for 2023, we successfully achieved both metrics at 127% and 120% for SAIDI and SAIFI, respectively.

Alliant Energy electric reliability data			
Year	**2021**	**2022**	**2023**
System Average Interruption Duration Index (SAIDI) in minutes			
IPL	81.5	68.6	83.8
WPL	81.2	71.1	52.1
Alliant Energy	81.3	69.8	67.9
System Average Interruption Frequency Index (SAIFI)			
IPL	0.82	0.76	0.79
WPL	0.69	0.67	0.60
Alliant Energy	0.75	0.72	0.69
Customer Average Interruption Duration Index (CAIDI) in minutes			
IPL	99.8	90.0	106.4
WPL	117.9	106.4	86.8
Alliant Energy	108.1	97.7	97.9

- SAIDI is the average length of an interruption experienced by the average customer measured in minutes. It is the annual sum of all customer interruption durations over the year divided by the total number of customers served during the year.
- SAIFI is the number of sustained interruptions the average customer experiences. It is the total annual number of customer interruptions divided by the total number of customers served during the year.
- CAIDI is the average length of an interruption experienced by an interrupted customer measured in minutes. In this index, a customer can be counted as many times as they experience an outage.
- Numbers are based on Alliant Energy outage management system records. Metrics are reported excluding planned and major events according to the guidance set forth by applicable regulatory agencies. A major event is declared whenever extensive physical damage to transmission and distribution facilities has occurred within an electric utility's operating area due to unusually severe and abnormal weather or event and: Wind speed exceeds 90 mph for the affected area; or one-half inch of ice is present and wind speed exceeds 40 mph for the affected area; or 20% of the affected area total customer count is incurring a loss of service for a length of time to exceed five hours; or 20,000 customers in a metropolitan area are incurring a loss of service for a length of time to exceed five hours.

Natural gas system performance

Our natural gas transmission pipelines deliver gas directly to some large industrial customers and to our gate stations, where we lower pressure for final distribution to utility customers. The distribution systems consist of mains, usually located along or under city streets, and smaller service lines that branch off the mains and distribute natural gas service to homes and businesses. None of these pipeline systems are made of potentially high-risk materials such as cast or wrought iron, or unprotected bare steel.

We are dedicated to keeping our employees, customers and communities safe through training, education and awareness. All Alliant Energy journeymen crews and service responders are trained on emergency response and are available 24 hours a day, seven days a week. In addition, our company's Transmission and Distribution Integrity Management programs include processes to inspect and assess the condition of Alliant Energy-owned natural gas pipelines and establish a maintenance program based on regulatory requirements and best industry practices.

2023 natural gas system (miles)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Gas transmission pipeline	784	38	822
Distribution gas mains	4,410	5,086	9,496
• Numbers are based on internal records and compliance data used for regulatory reporting.			

2023 gas distribution main material (% based on miles)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Plastic	63%	73%	68%
Cathodically protected coated steel	37%	27%	32%
• Numbers are based on internal records and compliance data used for regulatory reporting.			

2023 gas distribution services material (% based on number of services)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Plastic	72%	87%	79%
Cathodically protected coated steel	28%	13%	21%
• Numbers are based on internal records and compliance data used for regulatory reporting.			

Gas emergency responses within 60 Minutes (%)		
2021	**2022**	**2023**
99.7%	99.4%	99.5%
• Numbers are based on internal records and compliance data used for regulatory reporting.		

Governance

Regulatory alignment

Our values guide our political engagement philosophy. Strategic legislative and regulatory alignment is crucial to our ability to deliver the energy solutions and exceptional service our customers and communities count on in a rapidly evolving energy industry. We advocate at the federal, state and local levels for constructive policies that enable our company to provide reliable, cost-effective and clean energy to our customers and further the foundation for growth in our communities.

Our Political Engagement Guidelines govern our advocacy and political activities. The Nominating and Governance Committee of the Board of Directors provides oversight and regularly reviews our company's participation in the political process. This Board committee approves political contributions to various organizations. We post the reports showing such contributions to our investor website twice per year. The website includes the current and last five years of **reports**.

We comply with all state and federal laws, including those surrounding disclosure, to provide transparency on lobbying activities and political contributions or expenditures. The company is prohibited from making direct contributions to candidates for political office. However, our employees can engage with elected officials through our voluntary, nonpartisan political action program.

Our key advocacy priorities include supporting the implementation of the Inflation Reduction Act (IRA), signed into law in 2022. The successful implementation of this law is important to make clean energy investments on behalf of our customers in the most cost-effective way. Due to the regulated nature of our business, IRA tax credits flow directly back to customers, and support our communities with shared revenue for grid-scale clean energy investments. Additionally, we support federal investments in electrification, clean energy research and development, grid infrastructure modernization and broadband and fiber deployment under the Infrastructure Investment and Jobs Act enacted into law in 2021. On a state level, we annually support policies including tax and permitting reforms to support economic development in our service territory to benefit our customers and communities. Lastly, we support enhancing federal energy assistance programs, including the Low-Income Home Energy Assistance Program (LIHEAP), for low-income households. We disclose our company's political engagement guidelines, spending and lobbying activities **online**.

We were again proud to partner with the Edison Electric Institute (EEI), American Gas Association (AGA) and the National Energy and Utility Affordability Coalition to brief Congress on the importance of LIHEAP funding. We also worked through our Foundation to encourage community organizations like community action agencies and the United Way to sign a letter of support for increased LIHEAP funding. Over 36,000 Alliant Energy customers received LIHEAP assistance in 2023, approximately $22 million in total allocated funds.

Our approach to transition to a low-carbon economy includes proactive participation and advocacy in climate and carbon-related policy discussions at both the federal and state levels. We expect several of the clean energy provisions in the IRA will deliver major benefits to our customers by enabling us to take advantage of tax credits that benefit our clean energy plans. We also are members in key national trade

associations, including the EEI, American Clean Power Association and the AGA, all of which are active in climate change policy discussions. Our company joined several other businesses and investors in signing a **letter** supporting U.S. commitment to climate action by setting an ambitious Nationally Determined Contribution pursuant to the Paris Agreement. In addition, we continue to engage in climate change research with the Electric Power Research Institute, a nonadvocacy, nonprofit scientific research organization with a public benefit mandate, including engagement with the organization's **Climate REsilience and ADaptation initiative** (Climate READi) and **Low-Carbon Resource Initiatives** (LCRI).

ESG oversight structure

Board diversity and qualifications

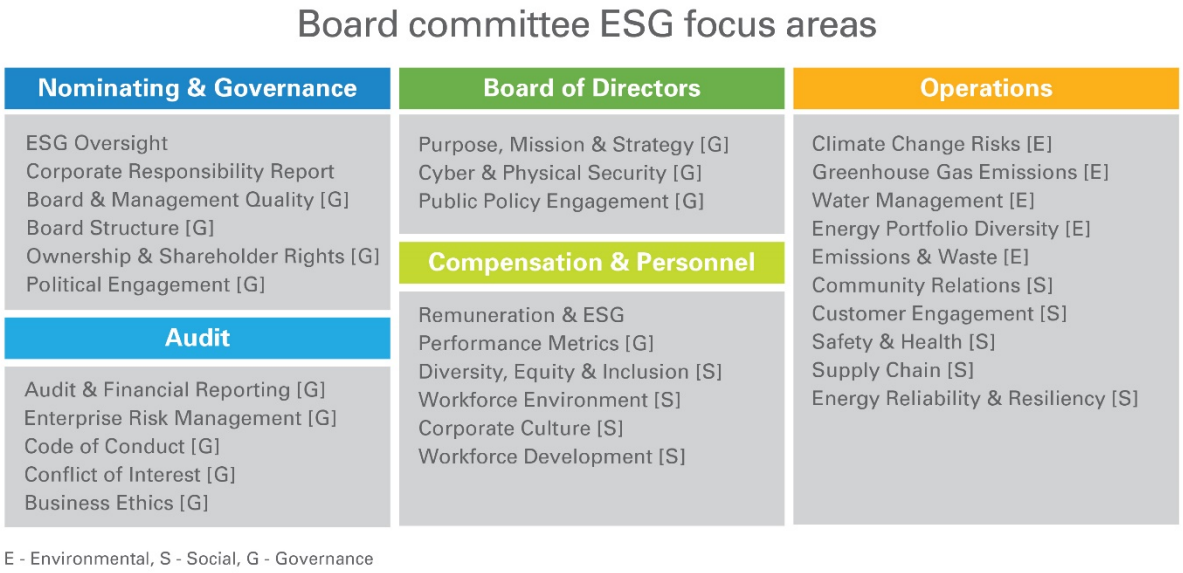
Corporate governance plays an important role in sustainability at Alliant Energy. Strong corporate governance starts with a strong, diverse and independent Board of Directors providing oversight over management and the company.

Our Board consists of directors who have a diversity of age, gender, ethnicity, race, tenure, skills, qualifications and experience. The Board's Nominating and Governance Committee oversees sustainability and consists solely of independent directors. We provide key aspects of our Board of Directors below. Find current information on corporate governance and Board leadership on **our investor website**.

- Total members: 11 comprised of five women (45%) and two racially or ethnically diverse (18%) directors in 2024.
- Nine of 11 directors are independent.
- Separate Board Chairman and Chief Executive Officer roles.
- The Lead independent director has clearly defined and robust responsibilities.
- We hold executive sessions of independent directors at each regularly scheduled board meeting.
- The Board and committees participate in annual self-assessments.
- Share ownership guidelines are based on total annual retainer.
- We have a majority voting bylaw provision for directors in uncontested elections.

Board committee focus areas

We recognize the importance sustainability matters have on our operations, including environmental, social and governance (ESG) matters. The Nominating and Governance Committee is responsible for general oversight of ESG issues, including review and approval for issuance of our annual Corporate Responsibility Report. The committee oversees progress on important ESG topics that include a broad range of issues managed by various committees. The Board of Directors and Board committees have ESG responsibilities as summarized below.



Compensation and pay practices

Our executive compensation program promotes our strategic plan. The Compensation and Personnel Committee of the Board of Directors approves performance compensation goals, which include ESG metrics.

The annual short-term incentive plan is tied directly to the achievement of key financial and operational goals. Compensation is based on achievement of goals guided by our purpose, our values and our strategic plan, including financial, customer experience, diversity, environmental and safety performance. The goals balance financial and operational objectives to drive value for both our shareowners and customers. Furthermore, to drive leadership accountability and support our ESG programs, we apply these short-term incentive plan metrics companywide, including to executive management, directors, managers, supervisors and all non-bargaining company employees. We communicate our progress achieving these metrics throughout the year in a corporate scorecard.

Our long-term equity incentive plan rewards long-term absolute growth, relative growth and achievement of diversity in our workforce. These metrics align management's interests with those of our shareowners and customers. We pay long-term equity incentive awards in company stock. This increases equity ownership by management and further aligns management's interests with those of our shareowners. Find more information in the **Compensation Discussion and Analysis section of our proxy statement**.

Our governance system includes the following performance and compensation practices.

- Regular reviews of the program by the Compensation and Personnel Committee.
- Strong linkage of compensation to achievement of our company's financial and operational goals.
- Performance metrics that encourage achievement of both absolute growth and relative growth.
- Dividends paid on equity awards only if performance targets are met or vesting is completed.
- All long-term equity awards settle in company stock.

- Double-trigger change-in-control provisions in our severance agreements and long-term awards.
- Clawback policy that applies to our annual short- and long-term incentive plans.
- No hedging and pledging of company stock.
- Stock ownership guidelines for executive officers.
- Limited perquisites for our executive officers.
- Maximum multiplier for change in control cash severance benefit no greater than 2.99.
- No tax gross-up provisions in our change-in-control agreements.

Appendices

Appendix A: ISO 14001 alignment

Refer to the **ISO 14001 alignment** section for additional context behind this table.

Alliant Energy ISO 14001 alignment	
Context of organization	• Establish formal environmental management program. • Meet compliance obligations and regulatory requirements, including permits. • Identify and ensure the necessary processes and controls are in place. • Develop and implement environmental training for employees. • Ensure those working on behalf of environmental policy and procedures are trained. • Proactively improve environmental management programs. • Implement positive initiatives for air emissions, water, waste and biodiversity.
Leadership	• Board of Directors' Operations Committee. • President and Chief Executive Officer. • Executives and management. • Environmental Services and Corporate Sustainability department.
Planning	• Identify and evaluate significant environmental aspects of projects and new initiatives. • Preserve natural resources, safeguard ecosystems and promote biodiversity. • Determine the risks that can affect our organization's environmental performance. • Evaluate life-cycle environmental impacts of activities, products and services. • Identify risks and opportunities in relation to internal and external issues.
Support	• Identify the knowledge and skills necessary to achieve environmental objectives. • Establish and maintain formal environmental procedures and policy. • Identify resource needs and prepare a budget to address them. • Ensure contractual relationships comply with the company's environmental policy. • Use technology to control processes and prevent adverse results. • Provide employee training that addresses impact to the environment.
Operation	• Integrate a comprehensive environmental management approach into our business. • Mitigate adverse environmental effects caused by our operations. • Comply with all environmental laws and regulations and company procedures. • Strive for performance beyond environmental compliance. • Use efficiencies, technologies, recycling, reuse, materials and product substitution. • Provide employees training to operate and implement relevant procedures effectively. • Ensure proper operation and maintenance of equipment critical to the environment. • Sustain mechanical integrity and reliability and prevent environmental incidents. • Prioritize equipment repair to meet environmental requirements. • Analyze maintenance and equipment records to address performance issues.
Performance evaluation	• Perform routine environmental assessments. • Analyze root causes of assessment findings and environmental incidents. • Provide routine environmental compliance reporting. • Implement planning and projects to address environmental risk.

Improvement	• Implement corrective actions that address environmental risks. • Share lessons learned and apply best management practices. • Analyze trends in environmental performance indicators. • Implement environmental management programs. • Improve the environmental management program to reduce environmental risk.

Appendix B: Scope 1 direct emissions

Refer to the **Scope 1 direct emissions** section for additional context behind this table.

2023 Scope 1 direct greenhouse gas emissions (metric tons of CO_2e)					
Emissions Source	**Company**	**CO_2**	**CH_4**	**N_2O**	**Total CO_2e**
EPA Subpart C - Combustion	**IPL**	410,730	5.46	4.90	412,326
EPA Subpart D - Electric Generation	**IPL**	5,305,812	77.36	49.16	5,322,396
EPA Subpart W - Natural Gas Distribution	**IPL**	26	853.82	-	21,371
Vehicle fleet	**IPL**	11,288	0.09	0.24	11,363
IPL subtotal		**5,727,856**	**936.73**	**54.30**	**5,767,456**
EPA Subpart C - Combustion	**WPL**	8,795	0.16	0.02	8,804
EPA Subpart D - Electric Generation	**WPL**	7,794,358	108.33	82.30	7,821,593
EPA Subpart W - Natural Gas Distribution	**WPL**	278	928.52	-	23,491
Vehicle fleet	**WPL**	9,511	0.08	0.18	9,566
WPL subtotal		**7,812,942**	**1,037.09**	**82.50**	**7,863,454**
Travero vehicle fleet	**Travero**	362	0.003	0.002	363
Travero subtotal		**362**	**0.003**	**0.002**	**363**
EPA Subpart C - Combustion	**Alliant Energy**	419,525	5.62	4.91	421,130
EPA Subpart D - Electric Generation	**Alliant Energy**	13,100,170	185.69	131.46	13,143,989
EPA Subpart W - Natural Gas Distribution	**Alliant Energy**	304	1,782.34	-	44,863
Vehicle Fleet	**Alliant Energy**	21,161	0.17	0.42	21,291
Alliant Energy 2023 Overall Total		**13,541,160**	**1,973.82**	**136.80**	**13,631,273**
2022 Scope 1 direct greenhouse gas emissions (metric tons of CO_2e)					
Emissions Source	**Company**	**CO_2**	**CH_4**	**N_2O**	**Total CO_2e**
EPA Subpart C - Combustion	**IPL**	413,095	5.31	5.18	414,772
EPA Subpart D - Electric Generation	**IPL**	5,616,436	74.47	66.08	5,637,990
EPA Subpart W - Natural Gas Distribution	**IPL**	26	850.92	-	21,299
Vehicle fleet	**IPL**	11,465	0.09	0.25	11,541
IPL subtotal		**6,041,022**	**930.79**	**71.51**	**6,085,602**
EPA Subpart C - Combustion	**WPL**	11,581	0.21	0.02	11,592

EPA Subpart D - Electric Generation	**WPL**	7,077,451	96.04	79.31	7,103,488
EPA Subpart W - Natural Gas Distribution	**WPL**	259	904.75	-	22,877
Vehicle fleet	**WPL**	9,364	0.08	0.18	9,419
WPL subtotal		**7,098,654**	**1,001.08**	**79.51**	**7,147,376**
Travero vehicle fleet	**Travero**	416	0.01	0.02	421
Travero subtotal		**416**	**0.01**	**0.02**	**421**
EPA Subpart C - Combustion	**Alliant Energy**	424,675	5.52	5.20	426,364
EPA Subpart D - Electric Generation	**Alliant Energy**	12,693,887	170.51	145.40	12,741,477
EPA Subpart W - Natural Gas Distribution	**Alliant Energy**	284	1,755.67	-	44,176
Vehicle fleet	**Alliant Energy**	21,246	0.18	0.44	21,382
Alliant Energy 2022 Overall Total		**13,140,092**	**1,931.88**	**151.04**	**13,233,399**
2021 Scope 1 direct greenhouse gas emissions (metric tons of CO_2e)					
Emissions Source	**Company**	**CO_2**	**CH_4**	**N_2O**	**Total CO_2e**
EPA Subpart C - Combustion	**IPL**	399,572	5.07	5.12	401,226
EPA Subpart D - Electric Generation	**IPL**	6,920,802	86.16	91.89	6,950,338
EPA Subpart W - Natural Gas Distribution	**IPL**	26	851.90	-	21,323
Vehicle fleet	**IPL**	12,009	0.10	0.26	12,088
IPL subtotal		**7,332,408**	**943.23**	**97.27**	**7,384,976**
EPA Subpart C - Combustion	**WPL**	11,180	0.20	0.02	11,191
EPA Subpart D - Electric Generation	**WPL**	8,221,434	106.06	102.38	8,254,596
EPA Subpart W - Natural Gas Distribution	**WPL**	163	881.14	-	22,191
Vehicle fleet	**WPL**	9,476	0.08	0.17	9,529
WPL subtotal		**8,242,252**	**987.48**	**102.58**	**8,297,507**
Travero Vehicle fleet	**Travero**	356	0.01	0.01	361
Travero subtotal		**356**	**0.01**	**0.01**	**361**
EPA Subpart C - Combustion	**Alliant Energy**	410,752	5.27	5.15	412,417
EPA Subpart D - Electric Generation	**Alliant Energy**	15,142,235	192.22	194.27	15,204,934
EPA Subpart W - Natural Gas Distribution	**Alliant Energy**	188	1,733.04	-	43,514
Vehicle fleet	**Alliant Energy**	21,841	0.18	0.45	21,979
Alliant Energy Overall 2021 Total		**15,575,016**	**1,930.71**	**199.86**	**15,682,844**

- Total CO_2e was calculated with global warming potentials (GWP) as follows: carbon dioxide (CO_2) = 1, methane (CH_4) = 25, nitrous oxide (N_2O) = 298. These greenhouse gases were included in the total $CO2_e$ consistent with the U.S. Environmental Protection Agency (EPA) Annual Mandatory GHG Reports requirements (40 CFR Part 98).
- Protocols based on data collected for the EPA Annual Mandatory GHG Reports requirements issued at 40 CFR Part 98 for Subparts C, D and W for combustion, electric generation and natural gas distribution. Direct CO_2e emissions are based on IPL's and WPL's equity-share for joint electric generation units. For Columbia Units 1 and 2, Ottumwa Unit 1, Louisa Unit 1 and Neal Units 3 and 4, this is based on generation share, whereas for Riverside Units 3 and 4, this is based on ownership share. Emissions include all fossil-fueled generation and auxiliary combustion sources, including those facilities below the EPA reporting thresholds. Fleet vehicle emissions based on internal records for fuel usage or mileage and EPA published GHG emission factors.
- Fossil-fueled electric generating unit CO_2 emissions are monitored as required under Clean Air Act 40 CFR Part 75 regulations. This includes operation of continuous emissions monitoring systems (CEMS), fuel flow meters and supplier fuel analysis. For 2023, CEMS were over 98% accurate and over 99% available based on independent third-party test results. The Mandatory Relative Accuracy Test Audit (RATA) compliance reports for CEMs are submitted to the EPA and certified under penalty of law. The CO_2 emissions reported for our natural gas electric generating units utilize certified fuel flow meters that are over 99% accurate, certified supplier fuel analysis and EPA emission factors specifying carbon content. The CO_2 emissions are also reported for 40 CFR Part 70 Operating Permits that require compliance certification by a Responsible Official.
- In accordance with Pipeline and Hazardous Materials Safety Administration (PHMSA) regulations, Alliant Energy's integrity management program has been developed to maintain safe, compliant natural gas pipelines for our local distribution system operations. Our company completes regular distribution system inspections including leak surveys, implements routine maintenance to minimize releases of natural gas, and submits regulatory reports on program compliance results.

Appendix C: Scope 2 direct emissions

Refer to the **Scope 2 emissions** section for additional context behind this table.

Scope 2 indirect location-based greenhouse gas emissions (metric tons)				
Location-based	**2023 CO_2**	**2023 CH_4**	**2023 N_2O**	**2023 CO_2e**
IPL	132.76	0.01	0.002	134
WPL	346.17	0.03	0.004	348
Travero	322.54	0.03	0.004	324
Alliant Energy 2023 Total	**801.47**	**0.07**	**0.010**	**806**
Location-based	**2022 CO_2**	**2022 CH_4**	**2022 N_2O**	**2022 CO_2e**
IPL	136.22	0.01	0.002	137
WPL	345.92	0.03	0.004	348
Travero	332.78	0.03	0.004	335
Alliant Energy 2022 Total	**814.92**	**0.07**	**0.010**	**820**
Location-based	**2021 CO_2**	**2021 CH_4**	**2021 N_2O**	**2021 CO_2e**
IPL	139.36	0.01	0.002	140
WPL	388.96	0.04	0.005	391
Travero	361.54	0.03	0.005	364
Alliant Energy 2021 Total	**889.86**	**0.08**	**0.012**	**895**

- The location-based method considers average emission factors for the electricity grids that provide electricity.
- Based on internal records for energy usage and U.S. Environmental Protection Agency (EPA) published eGRID2022 emission factors.
- Estimates based on the **World Resources Institute guidance for Scope 2** emissions calculations.

Scope 2 indirect market-based greenhouse gas emissions (metric tons)				
Market-based	**2023 CO_2**	**2023 CH_4**	**2023 N_2O**	**2023 CO_2e**
IPL	113.41	0.01	0.002	114
WPL	346.17	0.03	0.004	348
Travero	322.54	0.03	0.004	324
Alliant Energy 2023 Total	**782.12**	**0.07**	**0.010**	**786**

Market-based	2022 CO_2	2022 CH_4	2022 N_2O	2022 CO_2e
IPL	116.03	0.01	0.002	117
WPL	345.92	0.03	0.004	348
Travero	332.78	0.03	0.004	335
Alliant Energy 2022 Total	**794.73**	**0.07**	**0.010**	**800**
Market-based	**2021 CO_2**	**2021 CH_4**	**2021 N_2O**	**2021 CO_2e**
IPL	122.57	0.01	0.002	124
WPL	388.96	0.04	0.005	391
Travero	361.54	0.03	0.005	364
Alliant Energy 2021 Total	**873.07**	**0.08**	**0.012**	**879**

- The market-based method considers contractual arrangements under which power is purchased from specific suppliers or sources.
- Based on internal records for energy usage and U.S. Environmental Protection Agency (EPA) published eGRID2022 emission factors.
- Estimates based on the **World Resources Institute guidance for Scope 2** emissions calculations.

Appendix D: Alliant Energy facility buildings: Certifications and renewable systems

Refer to the **Facility energy use** section for additional context behind the table.

Alliant Energy facility buildings: Certifications and renewable energy systems		
Facility	**Location**	**Building Features**
Cedar Ridge Wind Farm Operations	Eden, WI	LEED: Gold Geothermal System
Baraboo Operations	Baraboo, WI	LEED: Silver
Iowa Technical Training	Marshalltown, IA	LEED: Gold
Sheboygan Operations	Sheboygan, WI	LEED: Gold
Osceola Operations	Osceola, IA	LEED: Certified
Whispering Willow Wind Farm Operations	Iowa Falls, IA	LEED: Gold
Bent Tree Wind Farm Operations	Hartland, MN	LEED: Certified
Prairie du Chien Operations	Prairie du Chien, WI	LEED: Gold
Ottumwa Operations Center	Ottumwa, IA	LEED: Silver
Ottumwa Generating Station Administration	Chillicothe, IA	LEED: Certified
Spring Green Operations	Spring Green, WI	Geothermal System
Grinnell Operations	Grinnell, Iowa	Envision verified
Marshalltown Generating Station	Marshalltown, IA	Envision verified 2.55-MW AC solar facility with 548 kWh battery
West Riverside Energy Center	Town of Beloit, WI	Envision verified 4.0-MW AC solar facility
Alliant Energy Headquarters	Madison, WI	**Solar Demonstration Project**

- The Marshalltown solar/battery facility is connected to the grid and the power generated is delivered to electricity customers through an interconnection agreement with Midcontinent Independent System Operator, Inc.
- The West Riverside solar facility is not grid connected and auxiliary power generated offsets energy use from the generating station.

Appendix E: Thermal air emissions

Refer to the **Thermal air emissions** section for additional context behind the following data tables.

Thermal emissions: Mass				
NO_x (tons)	**2005**	**2021**	**2022**	**2023**
IPL	23,141	3,950	2,705	2,639
WPL	10,789	2,641	2,085	2,096
Alliant Energy	33,930	6,591	4,790	4,735
SO_2 (tons)	**2005**	**2021**	**2022**	**2023**
IPL	43,060	7,270	3,618	3,385
WPL	39,222	1,659	1,292	1,169
Alliant Energy	82,282	8,929	4,910	4,554
Hg (pounds)	**2009**	**2021**	**2022**	**2023**
IPL	673	40	31	19
WPL	465	37	25	18
Alliant Energy	1,138	77	56	37
CO_2 (tons)	**2005**	**2021**	**2022**	**2023**
IPL	14,123,532	8,056,267	6,626,501	6,281,671
WPL	9,683,626	9,062,487	7,801,474	8,591,721
Alliant Energy	23,807,158	17,118,754	14,427,975	14,873,392
PM (tons)	**2005**	**2021**	**2022**	**2023**
IPL	-	682	469	327
WPL	-	384	299	233
Alliant Energy	-	1,066	768	560
PM10 (tons)	**2005**	**2021**	**2022**	**2023**
IPL	-	461	346	194
WPL	-	370	291	224
Alliant Energy	-	831	637	418
Lead (tons)	**2005**	**2021**	**2022**	**2023**
IPL	-	0.20	0.11	0.11
WPL	-	0.06	0.03	0.02
Alliant Energy	-	0.26	0.14	0.13
Volatile organic compounds (tons)	**2005**	**2021**	**2022**	**2023**
IPL	-	68	47	28
WPL	-	108	85	87
Alliant Energy	-	176	132	115

- Figures are based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the U.S. Environmental Protection Agency, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.
- Quality Assured and Controlled Data for mercury were first measured in 2009 with the installation of CEMS.
- We have no performance goals for particulate matter (PM), particulate matter with a diameter of 10 micrometers or smaller (PM10), lead or volatile organic compounds; 2005 data for these emissions is not applicable.
- Emissions are based on IPL's and WPL's equity-share for joint electric generation units. For Columbia Units 1 and 2, Ottumwa Unit 1, Louisa Unit 1 and Neal Units 3 and 4, this is based on generation share, whereas for Riverside Units 3 and 4, this is based on ownership share.

Thermal emissions: Rate per net MWh			
NO_x (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.89	0.67	0.58
WPL	0.46	0.39	0.34
Alliant Energy	0.65	0.51	0.44
SO_2 (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	1.64	0.90	0.75
WPL	0.29	0.24	0.19
Alliant Energy	0.88	0.52	0.43
Hg Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.0000045	0.0000038	0.0000021
WPL	0.0000033	0.0000023	0.0000014
Alliant Energy	0.0000038	0.0000030	0.0000017
CO_2 Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	1,818	1,652	1,391
WPL	1,591	1,460	1,387
Alliant Energy	1,690	1,542	1,389
PM Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.15	0.12	0.07
WPL	0.07	0.06	0.04
Alliant Energy	0.11	0.08	0.05
PM10 Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.10	0.09	0.04
WPL	0.06	0.05	0.04
Alliant Energy	0.08	0.07	0.04
Lead Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.000046	0.000028	0.000025
WPL	0.000010	0.000006	0.000004
Alliant Energy	0.000026	0.000015	0.000012
Volatile Organic Compounds Rate (lbs./MWh net)	**2021**	**2022**	**2023**
IPL	0.02	0.01	0.01
WPL	0.02	0.02	0.01
Alliant Energy	0.02	0.01	0.01

- Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the U.S. Environmental Protection Agency, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.
- Emissions are based on IPL's and WPL's equity-share for joint electric generation units. For Columbia Units 1 and 2, Ottumwa Unit 1, Louisa Unit 1 and Neal Units 3 and 4, this is based on generation share, whereas for Riverside Units 3 and 4, this is based on ownership share.

Thermal emissions: Rate per gross MWh			
NO_x rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	0.84	0.64	0.56
WPL	0.44	0.37	0.33
Alliant Energy	0.62	0.49	0.42
SO_2 rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	1.55	0.85	0.72
WPL	0.28	0.23	0.18
Alliant Energy	0.84	0.50	0.41
Hg rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	0.0000043	0.0000036	0.0000020
WPL	0.0000031	0.0000022	0.0000014
Alliant Energy	0.0000036	0.0000028	0.0000017
CO_2 Rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	1,721	1,558	1,335
WPL	1,520	1,398	1,334
Alliant Energy	1,608	1,467	1,334
PM rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	0.15	0.11	0.07
WPL	0.06	0.05	0.04
Alliant Energy	0.10	0.08	0.05
PM10 rate (lbs./MWh Gross)	**2021**	**2022**	**2023**
IPL	0.10	0.08	0.04
WPL	0.06	0.05	0.03
Alliant Energy	0.08	0.06	0.04
Lead rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	0.000044	0.000027	0.0000238
WPL	0.000009	0.000006	0.0000035
Alliant Energy	0.000024	0.000014	0.0000117
Volatile organic compounds rate (lbs./MWh gross)	**2021**	**2022**	**2023**
IPL	0.01	0.01	0.01
WPL	0.02	0.02	0.01
Alliant Energy	0.02	0.01	0.01

- Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the U.S. Environmental Protection Agency, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.
- Emissions are based on IPL's and WPL's equity-share for joint electric generation units. For Columbia Units 1 and 2, Ottumwa Unit 1, Louisa Unit 1 and Neal Units 3 and 4, this is based on generation share, whereas for Riverside Units 3 and 4, this is based on ownership share.

Appendix F: Water management

Refer to the **Water management** section for additional context behind the following data tables.

Fossil-fueled generating station water sources			
Utility	**Generating facility**	**Cooling technology**	**Primary water source**
WPL	Columbia	Recirculating	Wisconsin River
WPL	Edgewater	Once-through	Lake Michigan
WPL	Riverside	Recirculating	Groundwater
WPL	West Riverside	Recirculating	Groundwater
IPL	Burlington	Once-through	Mississippi River
IPL	Emery	Recirculating	Groundwater and Clear Lake Sanitary District
IPL	Marshalltown	Recirculating	Marshalltown Water Works
IPL	Ottumwa	Recirculating	Des Moines River
IPL	Prairie Creek	Once-through	Cedar River

- Generating facilities listed above include coal-fired and natural gas combined cycle plants operated by Alliant Energy that are the primary users of water for our company's electricity production.
- Fossil-fueled electric generation units operated by Alliant Energy that have joint ownership with other utility companies include Columbia, West Riverside and Ottumwa. Alliant Energy also holds an equity-share of fossil-fueled electric generation units operated by MidAmerican Energy Company, including Louisa Unit 1 and George Neal Units 3 and 4.
- Noncontact cooling water is returned to the river or lake that is the primary source of water, except as noted below.
    - Columbia Energy Center uses an on-site cooling pond to recirculate water for cooling purposes in accordance with a Wisconsin Pollutant Discharge Elimination System (WPDES) permit. Water from the Wisconsin River is used as needed to make up for evaporative losses from the cooling pond and on-site cooling towers.
    - Riverside Energy Center and West Riverside Energy Center use groundwater as the main supply and discharges to the Rock River.
    - Emery Generating Station uses groundwater and treated sanitary water, also called gray water, that is returned to the local publicly owned treatment works (POTW).
    - Marshalltown Generating Station uses city water supply that is discharged to the city POTW.

Freshwater withdrawal: Electric generation (million gallons)			
Year	**2021**	**2022**	**2023**
IPL	165,753	177,903	116,518
WPL	61,963	52,279	56,027
Alliant Energy total	227,715	230,182	172,545

- Freshwater withdrawal volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units. IPL generation includes the equity share volumes for units operated by MidAmerican Energy.
- Figures are based on Alliant Energy records and EPRI 2015 Technical Report, Evaluation of Freshwater Withdrawal and Consumption in Electricity Generation Based on Future Projections to 2030.

Freshwater consumption: Electric generation (million gallons)			
Year	**2021**	**2022**	**2023**
IPL	2,252	2,148	2,251
WPL	4,963	4,327	5,215
Alliant Energy total	7,215	6,475	7,466

- Freshwater consumption volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units. IPL generation includes the equity share volumes for units operated by MidAmerican Energy.

- Figures are based on Alliant Energy records and EPRI 2015 Technical Report, Evaluation of Freshwater Withdrawal and Consumption in Electricity Generation Based on Future Projections to 2030.
- Consumption primarily includes water losses due to evaporation and process use sent to the sanitary system or off-site treatment facilities.

Water use: Operational facilities (million gallons)			
Year	**2021**	**2022**	**2023**
IPL	27	27	23
WPL	5	4	6
Alliant Energy total	32	31	29

- Facility water use volumes based on Alliant Energy internal records including water meter readings and utility bills.

Water use: Percentage recycled (million gallons)			
Year	**2021**	**2022**	**2023**
IPL	98%	99%	98%
WPL	92%	92%	91%
Alliant Energy	97%	97%	96%

- Percent recycled based on total withdrawals minus total consumption for fossil-fueled generation and operational use.

Water from alternative sources (million gallons) and % of total withdrawals						
Year	**2021**		**2022**		**2023**	
	Volume	**%**	**Volume**	**%**	**Volume**	**%**
IPL	253.89	0.15%	230.34	0.13%	304.27	0.26%
WPL	0	0%	0	0%	0	0%
Alliant Energy	253.89	0.11%	230.34	0.10%	304.27	0.18%

- Percent withdrawal from alternative sources compared to company-wide water withdrawals.
- Alternative sources of water withdrawals include gray or recycled water.

Wastewater volume discharged: Electric generation (million gallons)			
Year	**2021**	**2022**	**2023**
IPL	163,572	176,766	113,458
WPL	57,647	48,527	51,460
Alliant Energy	221,219	225,292	164,918

- Wastewater discharge volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units. IPL generation includes the equity share volumes for units operated by MidAmerican Energy.
- Wastewater discharged through National Pollutant Discharge Elimination System-permitted outfalls to receiving waterbodies. These discharges may include nonprocess water such as stormwater or water that has been reused within the plant.

Appendix G: Coal combustion residuals management

Refer to the **Coal combustion residuals** section for additional context to the following data tables.

Alliant Energy coal combustion residuals management amounts			
Year	**2021**	**2022**	**2023**
Product use (tons)	249,656	204,028	181,747
Product use %	58%	61%	65%
Product use (metric tonnes)	226,486	185,093	164,880
Storage on-site (tons)	9,298	17,244	0
Storage on-site %	2%	5%	0%
Storage on-site (metric tonnes)	8,435	15,644	0
Disposal (tons)	171,795	112,253	97,003
Disposal %	40%	34%	35%
Disposal (metric tonnes)	155,851	101,835	88,001
Total CCR generated (tons)	430,748	333,525	278,751

- Product use includes material beneficially used.
- Storage on-site includes material that is neither beneficially used nor landfilled during the reporting year.
- Disposal includes material that is not and will not be beneficially used.
- Total CCR generated is the amount of fly ash, bottom ash and scrubber byproduct produced by coal-fired facilities, including the equity share of facilities operated by MidAmerican Energy.

2023 coal combustion residual management breakdown			
Utility company	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
CCR product beneficial use (tons)	78,229	103,519	181,747
% CCR product use	59%	70%	65%
CCR product beneficial use (metric tonnes)	70,969	93,912	164,880

- Figures are based on internal records and compliance data accepted by the Department of Energy, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.

Appendix H: Waste management

Refer to the **Waste management** summary for additional context behind the data table.

Alliant Energy waste management summary				
2021	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% Recycled**
Hazardous	16.75	0.11	16.64	1%
Nonhazardous	16,409.85	7,315.63	9,094.22	45%
Universal	20.1	20.1	0	100%
Construction and demolition	57,710.58	54,599.34	3,111.24	95%
2022	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% Recycled**
Hazardous	4.32	0.4	3.92	9%
Nonhazardous	26,078.13	15,841.29	10,236.84	61%
Universal	26.17	26.17	0	100%

Construction and demolition	4,753.23	4,155.86	597.38	87%
2023	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% Recycled**
Hazardous	40.04	0.18	39.86	0%
Nonhazardous	34,262.83	23,933.85	10,328.98	70%
Universal	32.33	32.33	0	100%
Construction and demolition	27,411.61	25,133.76	2,277.85	92%

- Alliant Energy waste management summary table includes nonregulated operations from Travero plus our regulated utility operations for IPL and WPL.
- Data are reported as equity-share, based on internal records and compliance data accepted by the EPA, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.
- Data listed in this table includes the equity-share for jointly owned electric generation units including the IPL Ottumwa Generation Station, WPL Columbia Energy Center and WPL West Riverside Energy Center.
- These totals do not include the equity-share of jointly owned electric generation units operated by MidAmerican Energy including Neal 3, Neal 4 and Louisa.

Forward-looking Statements

This material includes forward-looking statements. These statements can be identified because they include words such as “expects,” “expected,” “plans,” “will,” “outlook,” “estimate,” “target,” “may,” “believe,” “goal,” “potential,” “projected,” “projection,” or other words or expressions of similar import. Similarly, statements that describe future plans or strategies, our clean energy vision, transitioning our energy resources, planned resource additions, scenarios and scenario results and future emissions reductions are forward-looking statements. These forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed in, or implied by, the statements. Actual results could be materially affected by the following factors, among others: The ability to obtain regulatory approval for construction projects with acceptable conditions; federal and state regulatory or governmental actions, including the impact of legislation, and regulatory agency orders and changes in public policy, including potential repeal of the Inflation Reduction Act of 2022; the ability to complete construction of renewable generation and storage projects by planned in-service dates and within the cost targets set by regulators due to cost increases of and access to materials, equipment and commodities, which could result from tariffs, duties or other assessments, such as any additional tariffs resulting from U.S. Department of Commerce investigations into and any decisions made regarding the sourcing of solar project materials and equipment from certain countries, labor issues or supply shortages, the ability to successfully resolve warranty issues or contract disputes, the ability to achieve the expected level of tax benefits based on tax guidelines, project costs and the level of electricity output generated by qualifying generating facilities, and the ability to efficiently utilize the renewable generation and storage project tax benefits for the benefit of customers; disruptions to ongoing operations and the supply of materials, services, equipment and commodities needed to construct capital projects, which may result from geopolitical issues, supplier manufacturing constraints, regulatory requirements, labor issues or transportation issues; the future development of technologies related to electrification, and the ability to reliably store and manage electricity; changes to the Midcontinent Independent System Operator, Inc. (MISO) resource adequacy process establishing capacity planning reserve margin and capacity accreditation requirements that may impact how and when new and existing generating facilities, including IPL’s and WPL’s additional solar generation, may be accredited with energy capacity, and may require IPL and WPL to adjust their current resource plans, to add resources to meet the requirements of MISO’s process, or procure capacity in the market; failure of equipment and technology to perform as expected; economic conditions in Alliant Energy’s service territory; changes in demand for energy in Alliant Energy’s service territory; geopolitical conditions; continued access to the capital markets on competitive terms and rates, and the actions of credit rating agencies; inflation and higher interest rates; changes to tax laws; issues associated with environmental remediation and environmental compliance, including compliance with all current environmental and emissions laws, regulations and permits and future changes in environmental laws and regulations, including the Coal Combustion Residuals Rule, the Cross-State Air Pollution Rule and federal, state or local regulations for greenhouse gases (GHG) emissions reductions from new and existing fossil-fueled EGUs under the Clean Air Act, and litigation associated with environmental requirements; increased pressure from customers, investors and other stakeholders to more rapidly reduce GHG emissions; impacts that excessive heat, excessive cold, storms, wildfires or natural disasters may have of operations and construction activities; changes in technology that alter the channels through which customers buy or utilize Alliant Energy’s products and services; current or future litigation, regulatory investigations, proceedings or inquiries; reputational damage from negative publicity, protests, fines, penalties and other negative consequences resulting in regulatory and/or legal actions; employee workforce factors, including the ability to hire and retain employees with specialized skills, impacts from employee retirements, changes in key executives, ability to create desired corporate culture, collective bargaining agreements and negotiations, work stoppages or restructurings; changes to the creditworthiness of, or performance of obligations by, counterparties with which Alliant Energy has contractual arrangements; the direct or indirect effects resulting from pandemics; and other risk factors discussed in Alliant Energy’s most recent Annual Form 10-K report to the U.S. Securities and Exchange Commission (SEC), including the section therein titled “Risk Factors,” and its other filings with the SEC. All statements included herein are made as of the publication date hereof and Alliant Energy undertakes no obligation to update publicly such statements to reflect subsequent events or circumstances.

This report identifies certain priority issues. Priority issues are not necessarily material for financial reporting purposes.

Performance is as of year-end 2023 unless otherwise identified in this report. Information provided reflects results of operations based on available resource records, data collection processes and technology systems at the time of publication. Methodologies for reporting ESG data may be updated and previously reported data may be adjusted to reflect improvement in availability and quality of third-party data, changing assumptions, changes in the nature and scope of our operations and other changes in circumstances.

Due to rounding, some numerical totals may not correspond with the sum of the separate figures. Information provided in this document supersedes values previously published in Alliant Energy's Corporate Responsibility Report.

Alliant Energy undertakes no obligation to update performance information published in this report to reflect subsequent events, obligations or other changes.