

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

Alliant Energy Corporation



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## 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,” “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; unanticipated construction issues, delays or expenditures; 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 including due to tariffs, duties or other assessments, such as any additional tariffs resulting from U.S. Department of Commerce investigations into 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 and project costs, 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 solar generation, battery storage and electric and gas distribution projects, which may result from geopolitical issues, supplier manufacturing constraints, labor issues or transportation issues, and thus affect the ability to meet capacity requirements and result in increased capacity expense; the future development of technologies to reliably store and manage electricity, as well as electrification of other economic sectors; 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 generating facilities such as Interstate Power and Light Company's (IPL's) and Wisconsin Power and Light Company's (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 new process, or procure capacity in the market whereby such costs might not be recovered in rates; failure of equipment and technology to perform as expected; political conditions in Alliant Energy Corporation's (Alliant Energy's) service territories; continued access to the capital markets on competitive terms and rates, and the actions of credit rating agencies; inflation and higher interest rates; 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, IPL and WPL have contractual arrangements; the direct or indirect effects resulting from the ongoing COVID-19 pandemic and the spread of variant strains; economic conditions in Alliant Energy's service territory; and other risk factors discussed to Alliant Energy's most recent Annual Report on Form 10-K filed with the U.S. Securities and Exchange Commission, 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.

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

# 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 \$4.2 billion. Our company is primarily engaged in electric generation and the distribution of electricity and natural gas. We serve approximately 995,000 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. Based on electric sales, the largest cities served in Iowa and Wisconsin are Cedar Rapids and Beloit, respectively.

## Our mission, purpose and strategy

Alliant Energy’s mission is to deliver affordable energy solutions and exceptional service that its customers and communities count on – affordably, safely, reliably, and sustainably. This mission aligns with Alliant Energy’s purpose – to serve customers and build stronger communities – which guides it through the ever-changing dynamics of the economy and the energy industry.

Alliant Energy takes its responsibility as a corporate citizen seriously and remains a careful steward of the environment and supports the communities in its service territories. Alliant Energy’s mission and purpose is supported by a strategy focused on meeting the evolving expectations of customers while 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, all of our employees are trained on and expected to adhere to our company’s [Code of Conduct](#).

### Our Values



#### Live safety. Everyone. Always.

Our first priority is that nobody gets hurt.



#### Do the right thing.

We keep our promises and conduct our business openly and honestly.



#### Care for others.

Together we create a workplace where people feel like they belong and can use their unique backgrounds, talents and perspectives to their fullest potential.



#### Make things better.

We partner with our customers and communities to solve problems, create opportunities and help make life better.



#### Act for tomorrow.

We use resources wisely, care for the environment and continuously improve ourselves and our company.



#### Think beyond. Be bold.

We create and embrace change, innovate beyond current practices and use our curiosity to find new solutions.

## 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. Our company recognizes that businesses can also connect to the SDGs and help to successfully achieve this worldwide vision. Alliant Energy's [SDG map](#) was developed based on a review of the SDG global indicator framework and aligns the SDGs to Our Values. Annually, we also update the [Sustainability and Our Values](#) website with examples of how our company's actions connect with Our Values and with the United Nations' goal for affordable and clean energy (SDG 7) along with other SDGs to support a better and more sustainable future.

## Reporting frameworks

Alliant Energy is committed to being transparent in our sustainability reporting on environmental, social and governance (ESG) matters. There are many possible voluntary frameworks, guidelines and recommendations to choose from for sharing this information.

Our company's perspective is to report on those ESG-related issues most commonly requested by our stakeholders. The voluntary reporting frameworks that we currently provide in addition to this comprehensive summary include the following:

- [Alliant Energy Climate Report \(Task Force on Climate-Related Financial Disclosures framework\)](#)
- [Edison Electric Institute \(EEI\) ESG/Sustainability Reporting Template](#)
- [Sustainability Accounting Standards Board \(SASB\) guidelines](#)
- [CDP Climate questionnaire](#)
- [CDP Water questionnaire](#)

The most recent versions of these reports are available in our online [ESG Data and Reports](#) library. Our company also updates information on our strategic plans in Alliant Energy's [Annual Report to Shareowners](#) and [Securities and Exchange Commission \(SEC\) filings](#).

As sustainability reporting practices continue to evolve, we will provide future updates to our Corporate Responsibility Report, Climate Report, and share information on other relevant ESG-related issues considering both voluntary frameworks and mandatory disclosure requirements.

## Sustainability priorities

We recognize the importance that sustainability management has on our operations, including oversight of environmental, social and governance (ESG) matters. Alliant Energy participates in the Electric Power Research Institute (EPRI) programs on Strategic Sustainability Science to proactively advance our industry's knowledge, collaborate on best and next practices, and benchmark performance with peer companies. Our sustainability framework is built upon this research that establishes [twenty priorities](#) of sustainability for the electric utility industry.

Sustainability priorities are defined as economic, environmental and social factors that have the potential to influence the long-term value creation of an electric power company and its stakeholders.

The EPRI research has further identified sustainability management elements that are applied by an electric power company to support integration of these priorities into its operations. In addition, emerging priorities represent future areas of focus and growth for sustainability programs.



## Stakeholder outreach

Alliant Energy’s communications and engagement with our external stakeholders occur on many levels in person and virtually. This ongoing dialogue gives us the opportunity to learn what they consider to be important sustainability priorities. These discussions help us to understand key issues and identify potential concerns to find common ground and potential collaboration opportunities.

In addition to these voluntary outreach efforts, Alliant Energy also engages with our stakeholders through formal regulatory proceedings and public comment hearings. As part of our Clean Energy Blueprint development, our company conducts broad outreach and holds stakeholder meetings in both Wisconsin and Iowa to discuss and obtain input on our resource planning efforts.

<b>Communication and engagement</b>	
<b>External interest group</b>	<b>Examples of our outreach efforts</b>
<b>Customers</b>	<ul style="list-style-type: none"> <li>• Key account management and Business Resource Center for commercial and industrial customers</li> <li>• Power Thinkers online residential advisory panel</li> <li>• Market research and focus groups</li> <li>• Energy efficiency surveys</li> <li>• Social media</li> <li>• Mobile applications</li> <li>• Monthly newsletter</li> <li>• Bill messaging</li> <li>• Local media and news distribution</li> <li>• Clean Energy Blueprint development</li> </ul>
<b>Communities</b>	<ul style="list-style-type: none"> <li>• Alliant Energy Foundation grants and corporate giving</li> <li>• Employee and retiree volunteering</li> <li>• Event support</li> <li>• Group and association memberships</li> <li>• Community conversation events</li> <li>• Facility decommissioning project updates</li> <li>• Company executive visits and forums</li> <li>• Clean Energy Blueprint development</li> </ul>
<b>Future facility neighbors</b>	<ul style="list-style-type: none"> <li>• Project update meetings</li> <li>• Letters and newsletter</li> <li>• Clean Energy Blueprint development</li> </ul>
<b>Governmental and regulatory agencies</b>	<ul style="list-style-type: none"> <li>• Periodic individual meetings</li> <li>• Participation in working groups and task force committees</li> <li>• Clean Energy Blueprint development</li> </ul>
<b>Nongovernmental organizations and other stakeholders</b>	<ul style="list-style-type: none"> <li>• Periodic individual meetings</li> <li>• Involvement in collaborative groups that facilitate broader group discussions</li> <li>• Clean Energy Blueprint development</li> </ul>
<b>Investors</b>	<ul style="list-style-type: none"> <li>• Periodic individual meetings</li> <li>• Quarterly earning calls</li> <li>• Attendance at investor relations conferences</li> </ul>

## Responsible energy

Alliant Energy is proud of our long-standing tradition of being a trusted partner by providing responsible energy. We remain focused on meeting our customers' future energy needs in an affordable, safe, reliable and sustainable manner. Our actions are guided by Alliant Energy's [purpose, mission and Our Values](#).

Our company strategy is to advance the transition toward a low-carbon economy through our [Clean Energy Vision](#) goals and [Blueprint](#) plans. To accomplish our strategy, our path is to promote responsible energy based on the best interests of the customers and communities we have the privilege to serve through a balanced resource portfolio.

With this responsible energy approach, we take the following actions as we develop and implement our [sustainable energy plans](#):

- Evaluate the broader impacts of our strategy through integrated resource planning.
- Assess new infrastructure projects holistically for sustainability, resiliency and equity.
- Conduct proactive, meaningful stakeholder outreach as we develop our plans.
- Participate in collaborative technology research, development and deployment.
- Advance innovative, affordable and fair energy regulatory policies.
- Understand the environmental and social concerns of our customers.
- Partner with communities to foster economic development and growth.
- Support a culture of diversity, equity and inclusion for all stakeholders.
- Encourage engagement through our giving and volunteering programs.
- Establish goals to support our environmental, social and governance (ESG) programs.
- Report on our [actions](#) and [progress](#) annually in our [Corporate Responsibility Report](#).

Though the way we provide modern power will evolve over time, Alliant Energy will remain focused on our strategy to provide customers with responsible energy – today and into the future.

## Equitable transition

Energy services are essential to the health and welfare of society. As a regulated electric and natural gas utility, we embrace our responsibility to provide energy to the customers in our service area. As an integral aspect to supporting an equitable transition to a cleaner energy future, we are developing an understanding of the environmental and social justice concerns of our stakeholders.

We continue to listen, learn and proactively engage with our stakeholders and industry groups like the Electric Power Research Institute and the Edison Electric Institute to foster continued growth of our equitable transition initiatives and programs.

Our company recognizes that 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. We also recognize the important role our company can have in helping to shape an equitable transition to a low-carbon economy.

As we transform our company's energy services, it is highly important to consider the diverse ways our stakeholders are affected in the implementation of our company's Clean Energy [Blueprint](#) plans.

Our company's actions demonstrate our support of an equitable transition in addition to complying with applicable laws and regulations. Though this does not represent an exhaustive list, a few ways we support these efforts include:

- Our innovative community solar program that offers clean, affordable energy options to customers who are interested.
- Development of partnerships and flexible approaches to communicate with local community groups during project development efforts to understand community priorities and interests.
- Robust undergrounding plans and other energy resiliency initiatives to enhance reliability across our primarily rural service territory.
- Workforce development programs that increase social resiliency by training and providing skills to our current and future employees.
- Strong advocacy for and deployment of customer assistance programs including the Low-Income Home Energy Assistance Program (LIHEAP), our Hometown Care Energy Fund and weatherization programs that 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 Clean Energy Vision

Alliant Energy is advancing clean energy and recognizes the importance of using resources responsibly in the company's Clean Energy Vision goals. These goals align with our Value to **Act for tomorrow** – we use resources wisely, care for the environment and continuously improve ourselves and our company. To accomplish this, our company is finding innovative ways to address environmental challenges, operate more efficiently and provide flexible energy resources.

### Our Clean Energy Vision goals

Successful execution of our Strategy will enable us to achieve our clean energy initiatives.

#### 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
- Reduce greenhouse gas emissions from our utility operations by 80% from 2005 levels

#### By 2050:

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

We will continue to review and update our [Sustainable Energy Plan](#) and [Clean Energy Vision](#), based on future economic developments, evolving energy technologies and emerging trends in the communities we serve.

Alliant Energy's [Climate Report](#) explains the pathway to achievement of our Clean Energy Vision goals through implementation of our strategy and plans. Alliant Energy's transition plans are also described in our Climate Report and encompass long-term reductions in our greenhouse gas emissions as well as other measures to adapt and mitigate the impacts of climate change. Our goals reflect our company's role in supporting the transition to a low-carbon economy. Key aspects of our goals include:

- Covering Scope 1 emissions of carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O).
- Providing both near-term and interim quantifiable greenhouse gas emissions reductions in addition to retiring our company's owned and operated coal generation.
- Addressing electricity generation and natural gas distribution from our regulated utility operations.
- Measuring performance based on the U.S. Environmental Protection Agency Mandatory Reporting of Greenhouse Gases Rule (40 CFR part 98: Subparts C, D and W).

Our Clean Energy Vision goals are reviewed by the Operations Committee of the Board of Directors, which maintains environmental, social and governance (ESG) oversight of greenhouse gas emissions and

progress made toward achievement of goals. In addition, the goals are reviewed by the Nominating and Governance Committee of the Board of Directors, which maintains oversight of corporate environmental and social responsibility matters and approves the Corporate Responsibility Report.

## Task Force on Climate-Related Financial Disclosures

The Task Force on Climate-Related Financial Disclosures (TCFD) was established in 2015 by the Financial Stability Board (FSB) to develop voluntary, consistent climate-related disclosures for use by companies. Detailed information on our company’s energy and climate actions is provided in our [Climate Report](#) organized using the following [TCFD framework](#): Governance, Strategy, Risk Management, Metrics and Targets. In addition, information related to our strategic plan investments and risk factors is provided in our annual [Form 10-K report](#) to the U.S. Securities and Exchange Commission.

## Energy efficiency and demand response

Energy efficiency is a significant part of Alliant Energy’s strategy because it represents an important way for our company to reduce environmental impacts associated with energy production and use. Our company’s energy efficiency portfolio includes programs targeted at reducing total energy usage as well as managing peak periods by reducing or shifting energy use through demand response. Alliant Energy’s customers benefit from our energy efficiency programs as an option to conserve energy, reduce costs and help the environment.

Alliant Energy’s programs continue to evolve as we move toward providing cleaner energy, and to support the flexibility needed by our residential, commercial and industrial customers. An overall summary of these programs is provided in the table below.

<b>Alliant Energy: Energy efficiency portfolio*</b>			
<b>Products</b>	<b>Sector</b>	<b>Wisconsin</b>	<b>Iowa</b>
Equipment Rebates	Residential, Commercial	X**	X
Instant Discounts	Residential, Commercial		X
Custom Rebates	Commercial, Industrial	X**	X
Agricultural Rebates	Agriculture	X**	X
Online Marketplace	Residential	X**	X
<b>Services</b>	<b>Sector</b>	<b>Wisconsin</b>	<b>Iowa</b>
Home Energy Reports	Residential		X
Small Business Energy Solutions	Commercial		X
Appliance Recycling	Residential, Commercial		X
Commercial New Construction	Commercial, Industrial	X	X
<b>Income Qualified</b>	<b>Sector</b>	<b>Wisconsin</b>	<b>Iowa</b>
Low Income Weatherization	Residential	X	X
Moderate Income Weatherization	Residential	X	X
Low Income Multifamily	Multifamily, Non-Profits	X	X
<b>Energy Awareness and Education</b>	<b>Sector</b>	<b>Wisconsin</b>	<b>Iowa</b>
My Home Energy Portal	Residential		X
Energy Edge	Commercial, Industrial	X	X

Sense Education	Residential	X	
Online Assessments	Residential	X	X
Commercial and Industrial (C&I) Audits	Commercial, Industrial	X	X
Small Business Audits	Commercial	X	X
Ag Audits	Agriculture		X
Feasibility Studies	Commercial, Industrial	X	X
Strategic Energy Management	Community, Commercial	X	X
LivingWise Student Education	Residential		X
Community Tree Planting Program Grants	Community		X
Dealer Network	Commercial		X
PowerHouse Energy Education	Residential	X	X
<b>Demand Response</b>	<b>Sector</b>	<b>Wisconsin</b>	<b>Iowa</b>
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.			
**Offered in Wisconsin through the Focus on Energy (FoE) program.			

## Iowa Energy Efficiency Plan

In March 2019, IPL received Iowa Utilities Board (IUB) approval of its 2019-2023 Energy Efficiency Plan (EEP). This EEP includes savings targets of 610.8 gigawatt-hours and 2.5 million therms over five years. The EEP budget of \$233 million reflects the 2018 energy law that capped spending at a percentage of utility retail revenues. Annual reports for the EEP reports are filed under docket number EEP-2018-0003.

In November 2022, IPL also submitted a 2024-2028 EEP for approval with the IUB under docket number EEP-2022-0150. The proposed 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. Approval of the new energy efficiency plan is expected in late 2023.

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

- In 2022, IPL had over 7,500 customers enrolled in the Alliant Energy® Smart Hours demand response pilot. This pilot uses smart thermostats for summer and winter energy events. IPL averaged approximately 1 kilowatt demand savings per customer per event. The pilot enrollment goal is 15,000 customers enrolled by the end of 2023. Customers may automatically enroll in the [Smart Hours program](#) when buying 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 vehicle telematics, smart room air conditioners and controlled water heating.
- IPL also expanded the [Energy Edge](#) program to include outbound communications to industrial and commercial customers. Energy Edge 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, IPL made it easier for commercial and residential customers to get rebates for qualified heating and cooling equipment and commercial lighting through a midstream incentive. The Alliant Energy Instant Discount Program lowers the cost of energy efficient equipment on the invoice with no rebate application required. IPL expects to drive availability of more energy-efficient products in Iowa and capturing additional plan savings.

**Wisconsin Focus on Energy programs**

Since 2001, the energy savings for Wisconsin residential and certain business programs were consolidated under the state-managed Focus on Energy (FoE) program, Wisconsin’s state-wide energy efficiency and renewable energy resource program. WPL contributes 1.2% of its annual retail utility revenues to help fund FoE. Program goals and incentives are established on a statewide basis working with participating utilities and are publicly reported on the [FoE website](#).

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

- In 2021, the [Energy Advantage](#) pilot program was expanded, enrolling 1,000 small- to mid-sized business customers. After completing an initial energy assessment, this program provides monthly scorecards, customized energy savings options and FoE rebate opportunities for one year. WPL also continues to promote the [Energy Edge](#) program for Wisconsin business customers.
- WPL was one of the first utilities in the U.S. to test the [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. WPL enrolled over 400 customers in 2021. Initial pilot results showed that residential electric customers could reduce their overall energy use by up to 9% by taking a thorough inventory of everything that is plugged in and selectively shutting down unused, always-on devices. In 2022, WPL enlisted an additional 500 residential customers exhibiting high electric demand and further explored the capabilities of home energy monitoring technologies. This phase seeks to build off of findings from prior phases to better understand how load disaggregation technology has the potential to encourage customer behavioral changes by offering device upgrade savings; identify customer end use loads that could be shifted to off peak periods helping contribute toward demand response initiatives; and provide flexibility to manage energy bills for those customers on time-of-use rates.
- In 2022, WPL also began offering enrollment in the Alliant Energy® [Smart Hours program](#). To date, WPL has enrolled 6,600 customers in the Smart Hours program with smart thermostats.

**Annual energy savings**

Our company’s energy savings results are summarized below based on the applicable methodologies for regulatory reporting in each state.

<b>First year annual savings: Electric (megawatt-hours)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	107,761	95,658	88,427
<b>WPL</b>	104,788	105,645	103,431
<b>Alliant Energy</b>	212,549	201,303	191,858
<ul style="list-style-type: none"> <li>• 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.</li> <li>• First year savings represent energy saved in the initial year an efficiency measure is put into place.</li> </ul>			

<b>Lifetime savings: Electric (megawatt-hours)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	1,293,134	1,147,899	1,061,127
<b>WPL</b>	1,257,456	1,469,775	1,412,410
<b>Alliant Energy</b>	2,550,590	2,617,674	2,473,537
<ul style="list-style-type: none"> <li>• Lifetime savings represent energy saved over the lifespan of the energy efficiency measures from the year they were put into place.</li> <li>• 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.</li> </ul>			

<b>First year annual savings: Gas (therms)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	556,611	560,021	586,832
<b>WPL</b>	2,062,073	2,504,137	3,088,507
<b>Alliant Energy</b>	2,618,684	3,064,158	3,675,339
<ul style="list-style-type: none"> <li>• Energy efficiency data provided in the table are based on incremental annual gas savings for the reporting year as required under state regulatory programs.</li> <li>• First year savings represent energy saved in the initial year an efficiency measure is put into place.</li> </ul>			

<b>Lifetime savings: Gas (therms)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	6,679,338	6,720,249	7,041,989
<b>WPL</b>	24,744,876	38,505,452	46,995,356
<b>Alliant Energy</b>	31,424,214	45,225,701	54,037,345
<ul style="list-style-type: none"> <li>• Lifetime savings represent energy saved over the lifespan of the energy efficiency measures from the year they were put into place.</li> <li>• 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.</li> </ul>			

## Customer renewable options

Alliant Energy offers 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](#)<sup>®</sup> program allows our residential and non-residential customers to support electricity generated from wind and solar resources located in Iowa and Wisconsin. There is no special equipment to buy and no lifestyle changes 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 2022, there were 7,011 customers participating in Wisconsin and 4,822 customers participating in Iowa. A third party verifies annually that all electricity purchased on behalf of Second Nature participants comes from qualified renewable resources.

In 2022, Alliant Energy®'s Second Nature program resulted in 56,663 megawatt-hours of renewable generation supplied to enrolled customers. The Renewable Energy Credits (RECs) generated for this program are registered, tracked and retired in the third-party Midwest Renewable Energy Tracking System. For a complete list of the 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 another option for customers to participate in solar energy as a renewable alternative for those who may not choose to or be able to host solar power on their home or business. It also provides them with a way to support their sustainable energy goals.

Alliant Energy's first Community Solar facility went in service in Fond du Lac, Wisconsin in January 2022 and was 100% subscribed prior to starting operation. Over 140 residential and commercial customers will be receiving the benefits of solar as a bill credit on their electric utility bill for the next 20 years. The Fond du Lac facility is the first of what we expect to be multiple community solar locations across Iowa and Wisconsin. The second site is under construction in Cedar Rapids, Iowa.

In 2022, Alliant Energy's community solar program supplied 1,650 megawatt-hours of renewable generated energy. The Renewable Energy Credits (RECs) generated from this program are registered and tracked in the third-party Midwest Renewable Energy Tracking System.

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	03/2024

## Customer-Hosted Renewables

The [Customer-Hosted Renewables](#)® program enables Alliant Energy to partner with commercial and industrial customers to advance renewable energy. The program allows Alliant Energy to build, own and operate a solar and/or battery energy storage project on customer-owned land. Alliant Energy's distribution system benefits from the added renewable energy generation and the customer benefits from a lease payment. In addition, customers who host solar projects can purchase the Renewable Energy Credits (RECs) generated by the system they host.

In 2022, Alliant Energy screened more than 20 potential projects for the Customer Hosted Renewables program. The table below shows projects that are either complete, under construction or approved for construction as of the end of the first quarter of 2023.

Alliant Energy's customer-hosted program supplied 3,627 megawatt-hours of solar energy in 2022. The RECs generated from this program are registered and tracked in the third-party Midwest Renewable Energy Tracking System. These RECs were transferred, retired or held in an account.

Customer-hosted solar sites		
Customer name and location	Project size (Megawatts)	In-service date (future dates estimated)
Michels Corporation – Fond du Lac County, Wisconsin	0.245	12/2021
City of Sheboygan – Sheboygan County, Wisconsin	1.00	04/2022
Kohler – Sheboygan County, Wisconsin	2.25	06/2022
Iowa County Law Enforcement – Iowa County, Wisconsin	0.30	04/2022
Fareway – Boone County, Iowa	1.00	Q4/2023
City of Perry – Dallas County, Iowa	1.00	Q4/2023
Hy-Vee – Lucas County, Iowa	2.25	Q4/2023
Marshalltown YMCA – Marshall County, Iowa	0.50	Q4/2023
Iowa State University – Story County, Iowa	1.375	Q2/2024
UW Madison Kegonsa Research Campus – Dane County, Wisconsin	2.25	Q3/2024
Bonduelle USA – Fond du Lac County, Wisconsin	1.60	Q3/2024
Rock County – Janesville, Wisconsin	1.40	Q3/2024

### Renewable Energy Partner

With the [Renewable Energy Partner](#)<sup>®</sup> program, Alliant Energy will build, own and maintain or, through a Power Purchase 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 at an off-site location that may be more suitable. In addition, customers with multiple accounts are able to aggregate their service under a single renewable energy contract. The customers will receive an energy bill credit from the project for all coincident energy produced by the renewable facility and a capacity bill credit for all generation produced during the high-rate periods of the day. The customer will also receive all Renewable Energy Credits (RECs) produced by the renewable facility. The price for renewable energy is fixed at the beginning of the term.

### Renewable portfolio standards

Alliant Energy is subject to Renewable Portfolio Standards (RPS) in Wisconsin and Iowa. These standards establish the amount of energy electric utilities must supply from renewable resources to their retail electric customers. Our company continues to exceed its RPS requirements through company-owned renewables and purchase power agreements (PPAs).

- IPL is required to have at least 49.8 MW nameplate capacity from a renewable energy resource. In 2022, IPL’s owned renewable nameplate capacity totaled approximately 1,310 MW.
- WPL is required to have at least 9.28% of the energy provided to its retail electric customers from renewable energy on an annual basis. In 2022, WPL provided 23.6% renewable energy based on retail 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. Alliant Energy’s RECs are tracked in the Midwest Renewable Energy Tracking System. RECs can be sold and traded, giving the purchaser of the RECs claim to the renewable energy and environmental attributes. The RECs generated by Alliant Energy may be sold or exchanged on the renewable energy market, including to buyers not located in the states served with energy from IPL or WPL.

<b>Alliant Energy Renewable Energy Credit transaction amounts (RECs in MWh)</b>			
<b>Year REC was generated</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Total RECs from produced and purchased renewable resources</b>	9,056,538	8,995,840	11,123,175
<b>RECs retired for our customers' environmental benefit</b>	8,286,817	8,247,350	10,178,128
<b>RECs sold, transferred or retired for other purposes</b>	769,721	748,490	945,047
<ul style="list-style-type: none"> <li>• <b>RECs retired for our customers' environmental benefit:</b> Alliant Energy maintains the renewable energy and environmental attributes associated with these RECs on behalf of its retail electric customers. This includes RECs retired for RPS compliance and extra RECs retired for our customers' environmental benefit. IPL retires all of these extra RECs, whereas WPL may only retire a portion and plans to retire them at a future time in accordance with its ability to bank RECs up to four years for Wisconsin RPS compliance purposes.</li> <li>• <b>RECs sold, transferred, or retired for other purposes:</b> Alliant Energy no longer holds the renewable energy or environmental attributes associated with these RECs. This includes RECs sold on the REC market, transferred for wholesale agreements or PPAs, RECs from non-regulated assets, or retired for the Second Nature program.</li> </ul>			

<b>Renewable energy supplied to customers based on retail sales (%)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	43.8%	42.0%	52.7%
<b>WPL</b>	20.7%	20.0%	23.6%
<b>Alliant Energy</b>	33.7%	32.3%	40.0%
<ul style="list-style-type: none"> <li>• All RECs supporting these numbers have been or will be retired. 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.</li> </ul>			

## Electrification adoption

Alliant Energy encourages the transition to electric vehicles (EVs) and other electric technology by leading the electrification transition, collaborating with industry partners and supporting customers and communities with educational resources and events.

### Leading the electrification transition

In 2020, Alliant Energy [announced](#) a goal to electrify our active light-duty fleet by the end of 2030. At the end of 2022, 13% of our passenger vehicles, pickups trucks up to half a ton and forklifts were either a battery electric vehicle (BEV) or a plug-in hybrid electric vehicle (PHEV).

### Collaborating with industry partners

In 2021, Alliant Energy joined the Midwest Electric Vehicle Charging Infrastructure Collaboration to support expansion of charging infrastructure throughout its communities. The effort became part of the [National Electric Highway Coalition](#) led by the Edison Electric Institute (EEI) to support the development of electric vehicle fast-charging stations along major U.S. travel corridors by the end of 2023.

In February 2023, the U.S. Environmental Protection Agency (EPA) [announced](#) a partnership with EEI and Beneficial Electrification League (BEL) to support school bus electrification. Alliant Energy has provided technical support to school districts that applied for electric school buses through the Clean School Bus program. We are excited to assist more school districts with these efforts to realize lower maintenance costs and to improve noise and air quality through school bus electrification.

### Supporting customers and communities

In April 2022, Alliant Energy jointly hosted the [Transportation & Innovation Expo](#) in Madison, Wisconsin through partnerships with Madison Gas and Electric, Wisconsin Clean Cities, and the city of Madison. In May 2022, Alliant Energy partnered with the city of Cedar Rapids and the Cedar Rapids Metro Economic Alliance to host a Sustainable Economy & Transportation conference in Cedar Rapids, Iowa. Both events provided customers the opportunity to learn about alternative fuel vehicle solutions such as electric vehicles (EVs).

In 2022, Alliant Energy also offered rebates to residential, commercial, and community customers. Our 2022 customer electrification rebates supported:

- 276 residential customer and employee Level 2 EV charging stations
- 17 non-residential customer Level 2 EV charging stations
- 92 electric forklifts
- 2 electric truck refrigeration units (eTRUs)

Alliant Energy has also partnered with [WattPlan](#) to provide customers with a personalized view of how an EV might fit into their budget and lifestyle given some basic information about driving habits and energy use. Customers can enter basic information about their location and miles driven per year to discover how much they could save on maintenance costs and paying for electricity instead of gasoline, how much carbon they will reduce and how long it will take for net savings to equal the upfront investment of an electric vehicle.

Alliant Energy has been assisting customers in the deployment of electric technologies by engaging in pilots. These technology pilots provide an opportunity to provide data and insights on customer behavior, utilization, delivery system impacts and best practices. Our company is strategically assessing new opportunities as electrification technology continues to evolve.

# Environmental

## Our Environmental Commitment

Alliant Energy's Environmental Commitment Statement provides the guiding principles for employees to demonstrate our Value to **Act for tomorrow**. In support of these guiding principles, our company utilizes a comprehensive Environmental Management Program (EMP) that includes the monitoring of environmental incidents and the conducting of formal assessments of environmental risks.

The Board of Directors has delegated to 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 related matters. The Operations Committee reviews and advises the Board of Directors, which has final approval authority.

### **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 Alliant Energy’s 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 the Environmental Management Plan are to:

- Identify gaps in existing processes that may impede the successful completion of environmental obligations for our operations.
- Develop or refine processes in order to ensure continued compliance with all environmental requirements, regulations and responsibilities.
- Communicate best practices across the organization as a means of preventing environmental incidents.
- Drive to achieve zero environmental incidents.

Utilizing the Environmental Management Plan, Alliant Energy reviews historical trends in environmental incidents and provides a framework for prioritizing the 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. As part of our Environmental Management Program, we also manage our environmental impacts to help ensure compliance and to continuously improve our performance. Even though we are not officially certified under the ISO 14001 standard, our Environmental Management Program is designed to align with the seven ISO 14001 clauses containing the Environmental Management Program mandatory requirements: Context of Organization, Leadership, Planning, Support, Operation, Performance Evaluation and Improvement.

<b>Alliant Energy ISO 14001 alignment</b>	
<b>Context of Organization</b>	<ul style="list-style-type: none"><li>• Establish and document a formal Environmental Management Program.</li><li>• Meet compliance obligations and regulatory requirements, including permits.</li><li>• Identify and ensure the necessary processes and controls are in place to minimize environmental impacts and risks.</li><li>• Develop and implement training for employees and those working on our behalf in environmental policy, procedures, and processes.</li><li>• Explore opportunities to proactively improve environmental management programs by implementing initiatives that will positively impact air emissions, water, waste and biodiversity.</li></ul>

## Alliant Energy ISO 14001 alignment

<b>Leadership</b>	<p><b>Board of Directors’ Operations Committee</b></p> <ul style="list-style-type: none"> <li>• Review and oversee environmental policy and planning issues.</li> <li>• Review and monitor issues of strategic importance related to company operations.</li> <li>• Review and assess risk in relation to the company’s operations.</li> <li>• Review environmental performance results and approve publication of external reports to enhance transparency.</li> </ul> <p><b>Executives and Management</b></p> <ul style="list-style-type: none"> <li>• Establish environmental policy and environmental objectives that are compatible with the strategic direction and context of the organization.</li> <li>• Ensure the necessary resources are available and that the Environmental Management Information System (EMIS) can interact with the existing business processes.</li> <li>• Allocate adequate budgets for environmental compliance and initiatives.</li> <li>• Delegate and direct people to ensure environmental compliance performance objectives are met.</li> <li>• Commit to continual improvement of our Environmental Management Program to enhance performance.</li> <li>• Ensure that the entire organization is accountable for environmental performance.</li> <li>• Engage in open relationships, communication and education with our customers, regulators and other stakeholders on environmental matters.</li> </ul> <p><b>Environmental Services and Corporate Sustainability</b></p> <ul style="list-style-type: none"> <li>• Report on environmental compliance performance to executives, management and Board of Director’s Operations Committee.</li> <li>• Ensure that critical objectives, aspects, and performance metrics and results are communicated effectively to interested stakeholders.</li> <li>• Identify opportunities to improve environmental performance and the Environmental Management Program.</li> <li>• Monitor new and evolving environmental regulatory actions.</li> <li>• Develop new environmental compliance programs.</li> <li>• Monitor company’s environmental programs to reduce risk and liability.</li> <li>• Perform routine environmental assessments to evaluate compliance.</li> </ul>
<b>Planning</b>	<ul style="list-style-type: none"> <li>• Identify and evaluate significant environmental aspects of projects and new initiatives.</li> <li>• Preserve natural resources, safeguard ecosystems and promote biodiversity through hazard reduction measures and enhanced land management.</li> <li>• Determine the risks that can affect the environmental performance of the organization.</li> <li>• Evaluate the environmental impacts of activities, products and services that can be controlled or influenced, considering a life cycle perspective.</li> <li>• Identify risks and opportunities to be addressed in relation to internal and external issues.</li> </ul>
<b>Support</b>	<ul style="list-style-type: none"> <li>• Identify the knowledge and skills necessary to achieve environmental objectives.</li> <li>• Establish and maintain a procedure to identify any new or modified environment aspect or impact.</li> <li>• Identify resource needs and prepare a budget to address those needs.</li> <li>• Ensure that contractual relationships, including outsourced activities, comply with the company’s environmental policy.</li> <li>• Use technology to control processes and prevent adverse results.</li> <li>• Provide employee training that addresses the organization’s environmental policy and the ways in which their job may impact the environment.</li> </ul>
<b>Operation</b>	<ul style="list-style-type: none"> <li>• Integrate a comprehensive environmental management approach into our overall business and mitigate adverse environmental impacts caused by our operations.</li> <li>• Comply with all applicable environmental laws and regulations and company procedures.</li> </ul>

<b>Alliant Energy ISO 14001 alignment</b>	
	<ul style="list-style-type: none"> <li>• Strive for performance beyond environmental compliance through operational efficiencies, technologies, recycling, reuse, materials and product substitution.</li> <li>• Provide employees training on operating and implementing relevant procedures so that they are effectively executed.</li> <li>• Ensure equipment critical to the environment is operated and maintained to sustain mechanical integrity and reliability so as to prevent environmental incidents.</li> <li>• Prioritize appropriate equipment failures to receive appropriate repair so that regulatory requirements and other obligations are met.</li> <li>• Analyze maintenance and equipment records to anticipate and address performance issues.</li> </ul>
<b>Performance Evaluation</b>	<ul style="list-style-type: none"> <li>• Perform assessments to evaluate environmental compliance with internal and external requirements.</li> <li>• Analyze root causes of environmental assessment findings and environmental incidents.</li> <li>• Provide routine environmental compliance reports to executives, management and the Board of Directors' Operations Committee.</li> <li>• Demonstrate that planning and projects have been successfully implemented for environmental risk.</li> </ul>
<b>Improvement</b>	<ul style="list-style-type: none"> <li>• Implement corrective actions that address underlying causes to reduce the likelihood of a recurrence, with more formal and rigorous investigations carried out for the most significant assessment findings and incidents.</li> <li>• Share lessons learned and apply best management practices from internal and external sources as appropriate to further mitigate risk and improve performance.</li> <li>• Analyze trends in environmental incidents, assessment findings and other performance indicators to put appropriate proactive measures in place.</li> <li>• Implement Environmental Management Programs to improve environmental compliance.</li> <li>• Determine the need or opportunities for improvements within the Environmental Management Program to reduce environmental risk.</li> </ul>

**Environmental Assessment program**

The purpose of Alliant Energy’s 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 that environmental affairs are being effectively managed, and that the company’s exposure, including the exposure of responsible company officials, to compliance-related issues and identified hazards are minimized.

Our leadership team endorses these compliance reviews, approves the assessment plans, and monitors the assessment outcomes and resolutions. The results of each assessment are discussed with facility managers and site personnel. The resolution of each issue that is identified is tracked to completion in our Environmental Management Information System (EMIS). Assessment reports are shared with business unit management and other facilities to transfer knowledge of best environmental practices identified during the assessment process. The overall assessment outcomes are used to plan and implement training programs, as well as improve practices and procedures to help ensure compliance.

Facilities with operations that are subject to environmental regulatory requirements are eligible for environmental assessments and are selected using a risk-based approach. We conduct both formal onsite environmental assessments and perform virtual environmental records reviews. Alliant Energy

conducted environmental assessments on approximately 41% of eligible facilities during 2022. The resolution of each identified issue is tracked to completion in our EMIS. The overall assessment outcomes are used to plan and implement training programs, as well as improve practices and procedures used to help ensure compliance.

### Incident monitoring process

Our company goal is to meet all of our environmental requirements – all the time. We maintain an Environmental Management Information System (EMIS) to manage and track over 3,200 environmental tasks to help ensure compliance.

Occasionally, environmental incidents occur for a variety of reasons including, but not limited to, mechanical failures, human performance, wildlife, and extreme weather. We define an environmental incident as a nonroutine occurrence that has the potential to result in direct or indirect impact to the environment and involves an actual consequence or potential risk to our company, including risk to company reputation. Environmental incidents have the potential to result in an official Notice of Non-Compliance from a regulatory agency and are treated very seriously.

When environmental incidents do occur, we learn from them and implement corrective measures to prevent them from occurring again. We conduct a root cause analysis of any environmental incident. The outcome of this analysis is an action plan which describes the corrective actions and timelines that will be implemented to proactively develop targeted processes and programs to prevent reoccurrence. When required, corrective actions are reported to the appropriate regulatory agencies and implementation is tracked through completion. Relevant information is shared on a monthly basis with pertinent employees, business unit management, senior management and the Operations Committee of the Board of Directors.

### Compliance results

Alliant Energy strives to operate in compliance with environmental requirements. However, there are occasions when the company does receive a Notice of Non-Compliance from a regulatory agency, which can result in fines or penalties. In 2022, Alliant Energy was issued two notices of non-compliance: one related to a spill and one related to a storm water issue. A civil penalty was imposed for the spill related notice of non-compliance.

<b>Environmental compliance summary</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Number of notices of non-compliance</b>	5	2	2
<b>Fines or penalties (\$)</b>	\$0	\$0	\$14,576

### Facility closure

Our company has decommissioned 17 fossil-fueled electric generating facilities (including nine smaller combustion turbine sites) since 2014 as we continue to transition toward cleaner energy. These facility closures directly impact the communities where 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 the impacted employees, keep regular communications with the community and work to support the transition throughout and after the facility closure.

Once a generating station is retired, we work to decommission it and restore the site. Our goal is to leave the site safe and environmentally sound for future economic 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. Plant assets and demolition materials are repurposed or recycled whenever possible. 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 and depending on the facility, we have averaged between 75% and 95% diversion of materials from landfills through our salvage and recycling program.

Management responsibility for Alliant Energy's decommissioning projects is provided by the company's Assistant Vice President for Strategic Projects and executed by the Senior Manager of Strategic Projects.

### Closure and rehabilitation costs

The costs Alliant Energy incurs during decommissioning are recovered from customers upon regulatory approval by the Iowa Utilities Board for IPL and Public Service Commission of Wisconsin for WPL. Funds recovered through this process are used to cover decommissioning costs that exceed the money received for scrap or sale of retired assets. The timing of recovery can vary with some costs being collected over the life of the asset and others recovered after the costs are incurred. Thus far, Alliant Energy's regulators have approved requests to obtain full recovery for the prudent decommissioning costs associated with our company's retired generation facilities in both Iowa and Wisconsin.

Alliant Energy also recognizes 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. ARO costs are recovered from Alliant Energy customers upon regulatory approval.

See Alliant Energy's [Annual Form 10-K](#) for additional information on removal costs and AROs, specifically found 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 2022 based on available information was approximately 13.2 million metric tons of CO<sub>2</sub>-equivalent (CO<sub>2</sub>e). The primary GHG source from Alliant Energy's utility subsidiaries (approximately 99%) are direct emissions of carbon dioxide (CO<sub>2</sub>) from fossil-fueled electric generation. There are also combustion emissions from the operation of our company's vehicle fleet and from our natural gas distribution system operations. In addition, there are various other GHG direct emissions from our operations that our company has evaluated and considers de minimis. In aggregate, these other sources are estimated to be less than 0.20% of our overall total Scope 1 GHG direct emissions.

Alliant Energy continues to monitor and track our GHG emissions in accordance with applicable reporting requirements and to support achievement of our [Clean Energy Vision](#) goals. Total company-

wide Scope 1 GHG emissions in 2022 were 16% lower compared to the prior year – primarily attributable to continued successful implementation of our company’s strategy and [Clean Energy Blueprint](#) plans.

Our company’s electric utility greenhouse gas emissions will continue to vary year-to-year due to a number of factors, including but not limited to, fluctuations in the customer demand for energy, increased electrification, and changing dispatch needs to meet energy market reliability requirements. However, by delivering on our Clean Energy Blueprint plans, our company’s greenhouse gas emissions are expected to decrease over the longer term with the transition to natural gas, retirement of several of our coal-fired units, and expansion of renewable resources. Vehicle GHG emissions are also expected to decrease as we continue to replace our fleet with electric and hybrid models. The natural gas distribution GHG emissions are primarily (approximately 99%) from fugitive methane (CH<sub>4</sub>) losses. Our gas distribution system is monitored closely to minimize product loss as well as help ensure regulatory compliance with applicable environmental and safety requirements.

<b>2022 Scope 1 direct greenhouse gas emissions (metric tons of CO<sub>2</sub>e)</b>					
<b>Emissions Source</b>	<b>Company</b>	<b>CO<sub>2</sub></b>	<b>CH<sub>4</sub></b>	<b>N<sub>2</sub>O</b>	<b>Total CO<sub>2</sub>e</b>
EPA Subpart C - Combustion	IPL	413,094	5.31	5.18	414,771
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		<b>6,041,021</b>	<b>930.79</b>	<b>71.51</b>	<b>6,085,601</b>
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		<b>7,098,654</b>	<b>1,001.08</b>	<b>79.51</b>	<b>7,147,376</b>
Travero vehicle fleet	Travero	416	0.01	0.02	421
Travero subtotal		<b>416</b>	<b>0.01</b>	<b>0.02</b>	<b>421</b>
EPA Subpart C - Combustion	Alliant Energy	424,675	5.52	5.20	426,363
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		<b>13,140,092</b>	<b>1,931.88</b>	<b>151.04</b>	<b>13,233,398</b>
<b>2021 Scope 1 direct greenhouse gas emissions (metric tons of CO<sub>2</sub>e)</b>					
<b>Emissions Source</b>	<b>Company</b>	<b>CO<sub>2</sub></b>	<b>CH<sub>4</sub></b>	<b>N<sub>2</sub>O</b>	<b>Total CO<sub>2</sub>e</b>
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		<b>7,332,408</b>	<b>943.23</b>	<b>97.27</b>	<b>7,384,976</b>
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		<b>8,242,252</b>	<b>987.48</b>	<b>102.58</b>	<b>8,297,507</b>
Travero vehicle fleet	Travero	356	0.01	0.01	361
Travero subtotal		<b>356</b>	<b>0.01</b>	<b>0.01</b>	<b>361</b>
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 2021 Overall Total		<b>15,575,016</b>	<b>1,930.71</b>	<b>199.86</b>	<b>15,682,844</b>
<b>2020 Scope 1 direct greenhouse gas emissions (metric tons of CO<sub>2</sub>e)</b>					
Emissions Source	Company	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	Total CO <sub>2</sub> e
EPA Subpart C - Combustion	IPL	337,411	4.18	4.60	338,886
EPA Subpart D - Electric Generation	IPL	5,812,508	78.54	65.48	5,833,985
EPA Subpart W - Natural Gas Distribution	IPL	25	828.07	-	20,727
Vehicle fleet	IPL	13,010	0.11	0.27	13,094
IPL subtotal		<b>6,162,953</b>	<b>910.90</b>	<b>70.35</b>	<b>6,206,691</b>
EPA Subpart C - Combustion	WPL	6,440	0.12	0.01	6,447
EPA Subpart D - Electric Generation	WPL	6,321,371	84.09	73.88	6,345,488
EPA Subpart W - Natural Gas Distribution	WPL	60	852.52	-	21,373
Vehicle fleet	WPL	9,997	0.08	0.19	10,055
WPL subtotal		<b>6,337,868</b>	<b>936.81</b>	<b>74.07</b>	<b>6,383,363</b>
Travero Vehicle fleet	Travero	386	0.01	0.02	391
Travero subtotal		<b>386</b>	<b>0.01</b>	<b>0.02</b>	<b>391</b>
EPA Subpart C - Combustion	Alliant Energy	343,851	4.30	4.61	345,333
EPA Subpart D - Electric Generation	Alliant Energy	12,133,879	162.63	139.36	12,179,473
EPA Subpart W - Natural Gas Distribution	Alliant Energy	85	1,680.59	-	42,099
Vehicle fleet	Alliant Energy	23,393	0.19	0.48	23,540
Alliant Energy Overall 2020 Total		<b>12,501,208</b>	<b>1,847.71</b>	<b>144.44</b>	<b>12,590,445</b>

- Total CO<sub>2e</sub> was calculated with global warming potentials (GWP) as follows: carbon dioxide (CO<sub>2</sub>) = 1, methane (CH<sub>4</sub>) = 25, nitrous oxide (N<sub>2</sub>O) = 298. These greenhouse gases were included in the total CO<sub>2e</sub> consistent with the U.S. Environmental Protection Agency (EPA) Annual Mandatory GHG Reports requirements.
- 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<sub>2e</sub> emissions are adjusted for generation share of jointly-owned electric generating units. 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<sub>2</sub> 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 2022, 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<sub>2</sub> 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<sub>2</sub> 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.

## Scope 2 emissions from purchased electricity

Scope 2 emissions refer to indirect emissions associated with generation of electricity or heat purchased by an entity for its own use. At some facilities, IPL and WPL need to purchase electricity for business operations outside of the Alliant Energy service area. The Scope 2 greenhouse gas (GHG) emissions estimated for this purchased energy in 2022 was approximately 452 metric tons of CO<sub>2</sub>-equivalent (CO<sub>2e</sub>) using the location-based method or 436 metric tons of CO<sub>2e</sub> using the market-based method.

<b>Scope 2 indirect location-based greenhouse gas emissions (metric tons)</b>				
<b>Location-based</b>	<b>2022 CO<sub>2</sub></b>	<b>2022 CH<sub>4</sub></b>	<b>2022 N<sub>2</sub>O</b>	<b>2022 CO<sub>2e</sub></b>
IPL	144.84	0.02	0.002	146
WPL	303.99	0.03	0.004	306
Alliant Energy	448.83	0.04	0.006	452
<b>Location-based</b>	<b>2021 CO<sub>2</sub></b>	<b>2021 CH<sub>4</sub></b>	<b>2021 N<sub>2</sub>O</b>	<b>2021 CO<sub>2e</sub></b>
IPL	139.36	0.01	0.002	140
WPL	304.31	0.03	0.004	306
Alliant Energy	443.67	0.04	0.006	446
<b>Location-based</b>	<b>2020 CO<sub>2</sub></b>	<b>2020 CH<sub>4</sub></b>	<b>2020 N<sub>2</sub>O</b>	<b>2020 CO<sub>2e</sub></b>
IPL	121.05	0.01	0.002	122
WPL	240.41	0.02	0.003	242
Alliant Energy	361.46	0.03	0.005	364

- 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 eGRID emission factors.
- Estimates based on the [World Resources Institute guidance for Scope 2](#) emissions calculations.

<b>Scope 2 indirect market-based greenhouse gas emissions (metric tons)</b>				
<b>Market-based</b>	<b>2022 CO<sub>2</sub></b>	<b>2022 CH<sub>4</sub></b>	<b>2022 N<sub>2</sub>O</b>	<b>2022 CO<sub>2</sub>e</b>
IPL	128.87	0.02	0.002	130
WPL	303.99	0.03	0.004	306
Alliant Energy	432.86	0.04	0.006	436
<b>Market-based</b>	<b>2021 CO<sub>2</sub></b>	<b>2021 CH<sub>4</sub></b>	<b>2021 N<sub>2</sub>O</b>	<b>2021 CO<sub>2</sub>e</b>
IPL	122.57	0.01	0.002	124
WPL	304.31	0.03	0.004	306
Alliant Energy	426.88	0.04	0.006	430
<b>Market-based</b>	<b>2020 CO<sub>2</sub></b>	<b>2020 CH<sub>4</sub></b>	<b>2020 N<sub>2</sub>O</b>	<b>2020 CO<sub>2</sub>e</b>
IPL	101.37	0.01	0.002	102
WPL	240.41	0.02	0.003	242
Alliant Energy	341.78	0.03	0.005	344

- 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 eGRID emission factors.
- Estimates based on the [World Resources Institute guidance for Scope 2](#) emissions calculations.

### Other Scope 2 and Scope 3 indirect emissions

Transmission and distribution line losses related to electric system operations are potential Scope 2 or Scope 3 greenhouse gas (GHG) emissions sources unique to the electric utility industry. Accounting for these potential 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. Updating GHG accounting methodologies for new evolving technologies such as battery energy storage systems is also a relevant consideration.

Scope 3 emissions are the result of activities from assets our company does not own or control. These activities indirectly impact our business operations through upstream and downstream actions in the asset’s value chain. There are several technical quantification challenges when accounting for value chain GHGs as well as important considerations related to data availability, accessibility and accuracy.

Alliant Energy is continuing to work collaboratively on technically sound approaches and address double-counting issues when evaluating Scope 1, 2 and 3 GHGs from the energy industry. The Electric Power Research Institute has several publicly available references listed below.

- [Overview of GHG Emissions Accounting](#)
- [Scope 2 GHG Emissions Accounting for Electric Power Companies](#)
- [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 Electric Companies: A Compendium of Technical Briefing Papers and Frequently Asked Questions](#)

Our company will leverage the insights from research and other industry efforts to support our future planning efforts as well as inform updates to different voluntary GHG accounting frameworks and potential mandatory regulatory reporting requirements. This will support more consistent, accurate, and comparable GHG emissions information for the energy industry 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 and to power equipment as well as natural gas that is combusted to provide for space heating and hot water. Electricity and natural gas use is further broken down into whether it was directly supplied by our company's utility subsidiaries (IPL or WPL) or indirectly supplied by and purchased from other energy providers outside of the Alliant Energy service area. The indirectly supplied and purchased electricity energy use amounts are used to determine our company's Scope 2 greenhouse gas emissions.

<b>Facility energy use: Electric (kilowatt-hours)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL supplied</b>	6,482,447	6,302,913	6,230,620
<b>WPL supplied</b>	4,014,661	3,965,106	3,958,082
<b>Other utility</b>	619,687	732,573	744,263
<b>Alliant Energy total</b>	<b>11,116,795</b>	<b>11,000,592</b>	<b>10,932,965</b>
<ul style="list-style-type: none"> <li>Energy use for operational facilities based on Alliant Energy internal records including electric meter readings and utility bills.</li> </ul>			

<b>Facility energy use: Natural Gas (therms)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL provided</b>	174,394	180,638	194,136
<b>WPL provided</b>	223,510	229,227	239,750
<b>Other utility</b>	301,600	285,468	322,088
<b>Alliant Energy total</b>	<b>699,504</b>	<b>695,333</b>	<b>755,974</b>
<ul style="list-style-type: none"> <li>Energy use for operational facilities based on Alliant Energy internal records including gas meter readings and utility bills.</li> </ul>			

Alliant Energy receives almost all of its electric energy directly from the grid, with the exception of 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 2022, 97% 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 2022 at our facilities, approximately 40% (4,399,939 kilowatt-hours) were derived from renewable sources, while the remaining 60% (6,533,026 kilowatt-hours) were derived from non-renewable resources.

Our company also operates, maintains and builds its facility buildings with sustainability in mind in order to use energy efficiently in addition to implementing on-site renewable energy systems. This approach is based on what makes sense for each site, ranging from upgrading existing buildings based on energy assessments to designing to specific standards such as Leadership in Energy and Environmental Design (LEED®) or integrating Envision® into infrastructure project reviews.

<b>Alliant Energy facility buildings: Certifications and renewable energy systems</b>		
<b>Facility</b>	<b>Location</b>	<b>Building Features</b>
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	<a href="#"><u>Solar Demonstration Project</u></a>
<ul style="list-style-type: none"> <li>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.</li> <li>The West Riverside solar facility is not grid connected and auxiliary power generated offsets energy use from the generating station.</li> </ul>		

### Company energy use

Company energy use combines facility energy use with the energy used to generate electricity for a total picture of Alliant Energy’s energy usage. Primary facility energy uses include lighting, powering equipment, space heating and hot water. 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 of the Alliant Energy service area. Here, indirectly supplied energy usage was combined with IPL or WPL as appropriate to show total company energy use. See the Facility Energy Use section for more details and a breakout of indirectly supplied facility energy.

<b>Company Energy Use: Electric (megawatt-hours)</b>			
	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Facility Electric Use</b>			
<b>IPL</b>	6,755	6,611	6,551
<b>WPL</b>	4,362	4,389	4,382
<b>Facility subtotal</b>	11,117	11,001	10,933

Generation Electric Use			
IPL	444,153	502,344	483,878
WPL	723,959	933,193	976,549
<b>Generation subtotal</b>	<b>1,168,112</b>	<b>1,435,537</b>	<b>1,460,427</b>
<b>Alliant Energy Overall Total</b>	<b>1,179,229</b>	<b>1,446,537</b>	<b>1,471,360</b>
<ul style="list-style-type: none"> <li>Electric use for operational facilities based on Alliant Energy internal records including electric meter readings and utility bills, including electricity provided by IPL or WPL and electricity purchased from other utilities.</li> <li>Generation electric use assumed to be the difference between gross and net generation.</li> <li>Generation electric use at WPL for 2022 includes the West Riverside solar array, contributing 5,079 MWh.</li> </ul>			

Company Energy Use: Gas (therms)			
	2020	2021	2022
<b>Facility Gas Use</b>			
IPL	308,329	327,399	349,649
WPL	391,175	367,934	406,295
<b>Facility subtotal</b>	<b>699,504</b>	<b>695,333</b>	<b>755,944</b>
<b>Generation Gas Use</b>			
IPL	387,567,600	305,392,080	355,689,880
WPL	404,941,320	441,781,480	486,412,360
<b>Generation subtotal</b>	<b>792,519,280</b>	<b>747,173,560</b>	<b>842,102,240</b>
<b>Alliant Energy Overall Total</b>	<b>793,218,784</b>	<b>747,868,893</b>	<b>842,858,184</b>
<ul style="list-style-type: none"> <li>Gas usage is based on Alliant Energy internal records.</li> <li>For Generation subtotal, gas use values were converted from MMCF to therms using an assumed average heat rate content of 10.36 therms/MCF; rounding of the MMCF values was exacerbated by the conversion.</li> </ul>			

Electricity used at our generating facilities is assumed to come from the on-site generator, but 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 2022, the West Riverside solar facility generated 5,079 megawatt-hours of electricity. In 2022, 0.64% of our company-wide electric energy consumption came from renewable energy use.

Alliant Energy's plan to reduce our company's energy consumption from non-renewable resources follows our Clean Energy Blueprint. Aligning with our [Clean Energy Vision](#), we plan to eliminate all generation from coal by 2040 and expect to have renewable resources comprise 51% of overall generation capacity by 2030 based on implementation of our Blueprint plans.

## Thermal air emissions

### Air emissions sources

Thermal emissions represent the releases of pollutants to air from producing electrical energy at fossil-fueled electric generation facilities. The thermal emissions provided in the tables below include the total

mass emissions and the emissions rate per megawatt-hour (MWh), both on a net and gross MWh basis. All information is provided on a heat input basis adjusting for the IPL and WPL generation share of jointly-owned facilities.

### Goals and reductions achieved

Alliant Energy continues to track progress on reduction goals for thermal emissions. Our company was successful in fully achieving our air emissions performance goal reductions for sulfur dioxide (SO<sub>2</sub>), nitrogen oxides (NO<sub>x</sub>), and mercury (Hg) in 2019 – one year ahead of our 2020 goal.

Alliant Energy has installed air quality control systems at its remaining fossil-fueled electric generating units to keep remaining emissions low. The type of technologies installed includes: Electrostatic precipitator; baghouse/fabric filter; activated carbon injection; dry flue gas desulfurization; low NO<sub>x</sub> burners; over-fired air; and selective catalytic reduction.

Emissions, both on a mass and rate basis, in 2022 were lower as compared to the prior year. These changes were caused by a number of factors but were primarily driven by our ongoing fleet transition in line with our IPL and WPL Clean Energy Blueprints and changes in energy market dispatch and demand.

Alliant Energy’s short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our Clean Energy Vision. These metrics are applicable company-wide, including for executive management, directors, managers, supervisors and non-bargaining employees. This includes a metric that measures annual progress toward the Company’s long-term goal of a 50% reduction in carbon dioxide (CO<sub>2</sub>) emissions by 2030 from 2005 levels. Our company exceeded the 2022 target level of 30% by successfully achieving a 39% reduction of our annual CO<sub>2</sub> emissions from fossil-fueled electric generation. The Corporate Scorecard target level for 2023 performance is set at a 44% CO<sub>2</sub> reduction from 2005 levels.

<b>Alliant Energy’s Thermal air emissions performance goals</b>					
<b>Pollutant</b>	<b>Baseline year</b>	<b>Reduction goal</b>	<b>2020 % reduction</b>	<b>2021 % reduction</b>	<b>2022 % reduction</b>
<b>NO<sub>x</sub></b>	2005	80% by 2020	85%	81%	86%
<b>SO<sub>2</sub></b>	2005	90% by 2020	92%	89%	94%
<b>Hg</b>	2009	90% by 2020	96%	93%	95%
<b>CO<sub>2</sub></b>	2005	50% by 2030, Eliminate coal by 2040, Aspire to be Net-zero by 2050	42%	28%	39%

<b>Thermal emissions: Mass</b>				
<b>NO<sub>x</sub> (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	23,141	2,996	3,950	2,705
<b>WPL</b>	10,789	2,044	2,641	2,085
<b>Alliant Energy</b>	33,930	5,040	6,591	4,790
<b>SO<sub>2</sub> (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	43,060	5,448	7,270	3,618
<b>WPL</b>	39,222	1,186	1,659	1,292
<b>Alliant Energy</b>	82,282	6,634	8,929	4,910
<b>Hg (pounds)</b>	<b>2009</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	673	26	40	31
<b>WPL</b>	465	23	37	25
<b>Alliant Energy</b>	1,138	49	77	56
<b>CO<sub>2</sub> (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	14,123,532	6,766,129	8,056,267	6,626,501
<b>WPL</b>	9,683,626	7,006,195	9,062,487	7,801,474
<b>Alliant Energy</b>	23,807,158	13,772,324	17,118,754	14,427,975
<b>PM (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	-	453	682	469
<b>WPL</b>	-	262	384	299
<b>Alliant Energy</b>	-	715	1,066	768
<b>PM10 (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	-	334	461	346
<b>WPL</b>	-	242	370	291
<b>Alliant Energy</b>	-	576	831	637
<b>Lead (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	-	0.10	0.20	0.11
<b>WPL</b>	-	0.03	0.06	0.03
<b>Alliant Energy</b>	-	0.13	0.26	0.14
<b>Volatile Organic Compounds (tons)</b>	<b>2005</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	-	50	68	47
<b>WPL</b>	-	162	108	85
<b>Alliant Energy</b>	-	212	176	132
<ul style="list-style-type: none"> <li>• Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the U.S. Environmental Protection Agency (EPA), Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.</li> <li>• Quality Assured and Controlled Data for mercury were first measured in 2009 with installation of CEMS.</li> <li>• There are no performance goals for PM, PM10, Lead, and volatile organic compounds and 2005 data for these emissions is not applicable.</li> </ul>				

<b>Thermal emissions: Rate per Net MWh</b>			
<b>NO<sub>x</sub> (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.70	0.89	0.67
WPL	0.47	0.48	0.41
Alliant Energy	0.58	0.66	0.53
<b>SO<sub>2</sub> (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	1.27	1.64	0.90
WPL	0.27	0.30	0.25
Alliant Energy	0.77	0.90	0.54
<b>Hg Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.0000030	0.0000045	0.0000038
WPL	0.0000026	0.0000034	0.0000024
Alliant Energy	0.0000028	0.0000039	0.0000031
<b>CO<sub>2</sub> Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	1,574	1,818	1,652
WPL	1,613	1,650	1,532
Alliant Energy	1,594	1,725	1,585
<b>PM Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.11	0.15	0.12
WPL	0.06	0.07	0.06
Alliant Energy	0.08	0.11	0.08
<b>PM10 Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.08	0.10	0.09
WPL	0.06	0.07	0.06
Alliant Energy	0.07	0.08	0.07
<b>Lead Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.000024	0.000046	0.000028
WPL	0.000007	0.000010	0.000007
Alliant Energy	0.000015	0.000026	0.000015
<b>Volatile Organic Compounds Rate (lbs/MWh Net)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.01	0.02	0.01
WPL	0.04	0.02	0.02
Alliant Energy	0.02	0.02	0.01
<ul style="list-style-type: none"> <li>Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.</li> </ul>			

<b>Thermal emissions: Rate per Gross MWh</b>			
<b>NO<sub>x</sub> Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.66	0.84	0.64
WPL	0.43	0.44	0.37
Alliant Energy	0.55	0.62	0.49
<b>SO<sub>2</sub> Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	1.21	1.55	0.85
WPL	0.25	0.28	0.23
Alliant Energy	0.72	0.84	0.50
<b>Hg Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.0000029	0.0000043	0.0000036
WPL	0.0000024	0.0000031	0.0000022
Alliant Energy	0.0000027	0.0000036	0.0000028
<b>CO<sub>2</sub> Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	1,497	1,721	1,558
WPL	1,488	1,520	1,398
Alliant Energy	1,493	1,608	1,467
<b>PM Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.10	0.15	0.11
WPL	0.06	0.06	0.05
Alliant Energy	0.08	0.10	0.08
<b>PM10 Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.07	0.10	0.08
WPL	0.05	0.06	0.05
Alliant Energy	0.06	0.08	0.06
<b>Lead Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.000023	0.000044	0.000027
WPL	0.000007	0.000009	0.000006
Alliant Energy	0.000014	0.000024	0.000014
<b>Volatile Organic Compounds Rate (lbs/MWh Gross)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
IPL	0.01	0.01	0.01
WPL	0.03	0.02	0.02
Alliant Energy	0.02	0.02	0.01
<ul style="list-style-type: none"> <li>Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.</li> </ul>			

## 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 non-contact cooling water that is pumped through the generating facility in piping systems where the water cools process equipment indirectly. Therefore, our actual water consumption is low, with approximately 97% 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, 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.

<b>Fossil-fueled generating station water sources</b>			
<b>Utility</b>	<b>Generating facility</b>	<b>Cooling technology</b>	<b>Primary water source</b>
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	Lansing	Once-through	Mississippi River
IPL	Marshalltown	Recirculating	Marshalltown Water Works
IPL	Ottumwa	Recirculating	Des Moines River
IPL	Prairie Creek	Once-through	Cedar River

- Generating facilities listed above include Alliant Energy’s operated coal-fired and natural gas combined cycle plants 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.
- Non-contact 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 sewer.

## Wastewater monitoring and measurement

Wastewater discharges are monitored in accordance with the requirements and standards set forth in National Pollutant Discharge Elimination System (NPDES) permits and Wisconsin and Iowa statutes. Wastewater discharge quantity is determined using methods set forth in Wisconsin and Iowa statutes using a combination of flow meters and pump operation hours at the point of discharge. Wastewater quality is evaluated using approved analytical procedures carried out by certified laboratories. Samples are either analyzed at on-site laboratories or sent to third-party laboratories using appropriate preservation and chain-of-custody procedures. Results of wastewater samples are stored in Alliant Energy's Environmental Management Information System (EMIS) that is used to report sampling results through each state's electronic reporting system to help ensure data integrity and reduce human error.

## Goals and reductions achieved

Alliant Energy continues to track progress on our 75% reduction goal for water withdrawals. Our water reduction goal covers all of our electric utility operations, including owned fossil-fueled electric generation, hydro-electric generation and our supporting facility operations. In 2022, we achieved 50% reduction compared to 2005 levels, equating to a reduction in volume of over 231 billion gallons of water. Our company's future efforts will continue to focus on implementing water conservation measures and adding renewable resources to further reduce water use from our electric utility operations.

## Planning, risks, and resilience

Water reduction and re-use are always considered when designing new projects. For example, the West Riverside Energy Center was designed 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, 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 re-use by diverting roof drains for process make-up water, which reduces groundwater use by approximately 70,000 gallons per year. As an effort to improve site infiltration, nearby areas that were previously used for agricultural row crops were converted to native prairie.

The Emery Generating Station has also implemented measures to reduce water use. Emery was designed to utilize Clear Lake Sanitary District gray water as cooling tower make-up. In 2022, approximately 214 million gallons of gray water were used that otherwise would have come from another source (e.g., groundwater).

Efforts are also made at our other facilities to conserve water. For example, at the Edgewater Generating Station several projects have been completed to reduce overall water use, including the installation of a dry bottom ash handling system on Unit 5 and retirements of Unit 3 and Unit 4 that employed once-through cooling water. Edgewater has also redirected a number of wastewater streams to be used as make-up water in the facility's Unit 5 scrubber air quality control system in an effort 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 that would otherwise be needed by the scrubber.

Several units within Alliant Energy have eliminated ash handling or been converted to dry ash or recirculating ash handling systems, which further reduces water use and discharges. For example, the Ottumwa Generating Station has converted to a dry ash conveyor system, eliminating the need for water to sluice ash to ponds. In addition, the Burlington Generating Station has converted from coal to

natural gas, eliminating the need for water to sluice ash from its boilers. Finally, the Columbia Energy Center has converted its ash handling system to one that recirculates handling water rather than discharging to ash ponds.

Being in the Midwest, Alliant Energy historically has not been directly impacted by droughts or water scarcity issues that have caused operational slow-downs or temporary shortages experienced by utilities located in water-stressed regions of the United States. However, our company proactively considers both water availability and quality in our planning and ongoing operations. Alliant Energy is also a participant in an ongoing Electric Power Research Institute (EPRI) technical workgroup that is focused on improving the quality and quantity of water available 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 that the key to successful flood preparations is advanced planning, careful monitoring of predicted water levels, early preparation and training.

In 2017, Riverside Energy Center in Beloit, Wisconsin developed a Phosphorus Trading Plan as an environmentally sustainable compliance option to meet phosphorus discharge limits. Over 100 acres of land near the facility were included in the trading plan and converted from high-phosphorus agricultural land use to perennial native vegetation. Inspections of vegetation growth and species composition in the trading area are carried out annually and the condition is reported to the Wisconsin Department of Natural Resources. The trading plan is evaluated, and necessary revisions are made each year. Although it does not generate credits, the development of the trade plan also included the construction of a solar array surrounded by perennial native vegetation.

<b>Alliant Energy total electric utility water reductions</b>				
<b>Year</b>	<b>2005 (million gallons)</b>	<b>2022 (million gallons)</b>	<b>Volume Reduced 2005-2022 (million gallons)</b>	<b>% Reduction 2005-2022</b>
<b>IPL generation</b>	322,133	178,356	143,777	45%
<b>WPL generation</b>	140,128	52,454	87,674	63%
<b>Facilities</b>	34	31	3	9%
<b>Alliant Energy Total</b>	<b>462,296</b>	<b>230,841</b>	<b>231,454</b>	<b>50%</b>
<ul style="list-style-type: none"> <li>• Freshwater withdrawal volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units.</li> <li>• Facility water use volumes based on Alliant Energy internal records including water meter readings and utility bills.</li> <li>• IPL Generation includes the equity-share volumes for units operated by MidAmerican Energy.</li> </ul>				

<b>Freshwater Withdrawal: Electric generation (million gallons)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	114,789	164,831	178,356
<b>WPL</b>	41,337	61,944	52,454
<b>Alliant Energy Total</b>	<b>156,126</b>	<b>226,775</b>	<b>230,810</b>
<ul style="list-style-type: none"> <li>• Freshwater withdrawal volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus 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.</li> <li>• 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.</li> </ul>			

<b>Freshwater Consumption: Electric generation (million gallons)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	2,026	2,254	2,302
<b>WPL</b>	3,985	4,950	4,180
<b>Alliant Energy Total</b>	<b>6,010</b>	<b>7,204</b>	<b>6,482</b>

- Freshwater consumption volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus 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.
- 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 evaporative losses and process use that is sent to the sanitary system or offsite treatment facilities.

<b>Water Use: Operational facilities (million gallons)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	27.22	27.46	27.48
<b>WPL</b>	4.79	4.79	3.86
<b>Alliant Energy Total</b>	<b>32.00</b>	<b>32.26</b>	<b>31.34</b>

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

<b>Water Use: Percentage recycled (million gallons)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	98%	99%	99%
<b>WPL</b>	90%	92%	92%
<b>Alliant Energy</b>	<b>96%</b>	<b>97%</b>	<b>97%</b>

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

<b>Water from alternative sources (million gallons) and % of total withdrawals</b>						
<b>Year</b>	<b>2020</b>		<b>2021</b>		<b>2022</b>	
	<b>Volume</b>	<b>%</b>	<b>Volume</b>	<b>%</b>	<b>Volume</b>	<b>%</b>
<b>IPL</b>	329.48	0.29%	253.89	0.15%	214.19	0.12%
<b>WPL</b>	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>Alliant Energy</b>	<b>329.48</b>	<b>0.21%</b>	<b>253.89</b>	<b>0.11%</b>	<b>214.19</b>	<b>0.09%</b>

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

<b>Wastewater Volume Discharged: Electric generation (million gallons)</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	105,191	132,630	135,024
<b>WPL</b>	37,898	57,639	48,523
<b>Alliant Energy</b>	<b>143,088</b>	<b>190,269</b>	<b>183,547</b>
<ul style="list-style-type: none"> <li>Wastewater discharge volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units. IPL Generation does not include the equity-share volumes for units operated by MidAmerican Energy.</li> <li>Wastewater discharged through NPDES-permitted outfalls to receiving waterbodies. These discharges may include non-process water such as stormwater or water that has been reused within the plant.</li> </ul>			

## 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. Alliant Energy's goal is to manage CCR safely and responsibly to protect both the environment and the public while assuring compliance with state and federal regulations.

The CCR rule was issued by the U.S. Environmental Protection Agency (EPA) and is designed to protect human health and the environment by establishing a comprehensive set of requirements for the safe disposal of coal ash. We are complying with the EPA's regulations for CCR management and disposal, including elimination of wet ash handling processes and closure of our coal ash ponds. Our CCR website shares required compliance information and monitoring data. It can be directly accessed at [ccr.alliantenergy.com](http://ccr.alliantenergy.com).

Alliant Energy works with state regulatory agencies to identify approved beneficial uses for CCR. Material that is landfilled is placed in facilities that incorporate engineering design and controls that meet or exceed applicable federal, state and local requirements.

There are different types of CCR:

- Fly ash is a fine powder-like particle that is collected by emission controls.
- Bottom ash is a coarse, granular sand-like material collected from the bottom of the boilers.
- Scrubber solids consist of lime that is reacted in air quality control systems to reduce sulfur dioxide (SO<sub>2</sub>) emissions.

<b>Alliant Energy Coal Combustion Residuals management amounts</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Product use (tons)</b>	161,971	231,196	192,556
<b>Product use %</b>	55%	58%	62%
<b>Storage onsite (tons)</b>	31,475	9,298	17,243
<b>Storage onsite %</b>	11%	2%	6%
<b>Disposal (tons)</b>	103,362	157,675	103,114
<b>Disposal %</b>	35%	40%	33%
<b>Total CCR generated (tons)</b>	296,808	398,168	312,913

- Product use includes material beneficially used.
- Storage onsite includes material that is neither beneficially used nor landfilled.
- 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. The amounts are typically weighed, although some amounts are estimated based on fuel usage.

<b>2022 Coal Combustion Residual management breakdown</b>			
<b>Utility company</b>	<b>IPL subtotal</b>	<b>WPL subtotal</b>	<b>Alliant Energy</b>
<b>CCR product beneficial use (tons)</b>	75,885	116,671	192,556
<b>% CCR product use</b>	58%	64%	62%
<ul style="list-style-type: none"> <li>• Based on internal records and compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.</li> </ul>			

## Beneficial use highlights

In 2022, we were able to beneficially use 62% of the coal combustion residuals (CCR) generated. Nearly all (95%) of the beneficially used material went to encapsulated applications such as use in cement ready-mix, cement raw feed, subbase under hard surfaces, or asphalt.

Our goal is to beneficially use our CCR reserves in existing and new markets, in lieu of landfilling. To meet this goal, Alliant Energy works closely with universities and other technical groups on research to develop new, responsible beneficial uses that reduce disposal while protecting public health and the environment. Although our generation of CCR fluctuates based on the utilization of our coal-fired units, in 2022 we continued to beneficially use CCR to reduce landfilling and customer costs.

In 2022, our company sold 100% of the Class C fly ash to be used as a replacement for cement in concrete production. Class C fly ash has cement properties preferred to enhance concrete strength. Bottom ash was also sold into cement markets. Furthermore, using fly ash to replace cement provides several environmental benefits. This includes eliminating the need to mine virgin materials, conserving land otherwise used for disposal and avoiding impacts associated with cement manufacturing processes including energy, water and emissions. It is estimated by the [American Coal Ash Association](#) that for every ton of fly ash used to replace traditional cement, a ton of carbon dioxide (CO<sub>2</sub>) is saved. Thus, based on this estimate our company's use of CCR for cement replacement avoided approximately 152,575 tons of CO<sub>2</sub> emissions in 2022, preventing this greenhouse gas from entering the Earth's atmosphere.

## Surface impoundments

Alliant Energy is committed to ensuring that our coal ash ponds provide for the safe and responsible management of CCR. Each pond has undergone third-party engineering studies and the ponds are inspected by third-party engineers annually. The studies required by the CCR rule classify each pond into a "hazard potential" category and assess structural integrity. Ponds are given a rating of Significant Hazard Potential if a failure could cause economic or environmental damage, whereas a Low Hazard Potential rating is assigned to ponds where adverse consequences are principally limited to the pond-owner's property.

Based on those classifications, four of our remaining coal ash surface impoundments have been rated as Low Hazard Potential, and three are rated as Significant Hazard Potential. Importantly, all our ash ponds are in satisfactory condition and meet structural integrity and safety requirements outlined in the CCR rule. Further, all of our ash ponds are expected to initiate closure by the end of 2023.

Alliant Energy’s ash management program does not necessitate the raising of embankments to allow for increased ash storage. In addition, our coal ash ponds are significantly smaller than the industry average and we beneficially use more than half of our coal ash.

## Waste management

### General waste sources

Alliant Energy manages 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. Alliant Energy is working toward diverting as much waste as possible from landfills and focusing on reducing waste, reusing what makes sense, and recycling what we can.

### Goals and reductions achieved

Our large construction and decommissioning projects require the contractors to divert at least 75% of construction waste from landfills. In 2022, we achieved an 87% diversion rate for this waste stream that is primarily comprised of metal, wood and concrete.

<b>Waste management summary – Alliant Energy</b>				
<b>2020</b>	<b>Quantity generated (tons)</b>	<b>Recycled (tons)</b>	<b>Disposed (tons)</b>	<b>% Recycled</b>
<b>Hazardous</b>	13	1	12	5%
<b>Non-hazardous</b>	18,660	5,038	13,622	27%
<b>Universal</b>	30	30	0	100%
<b>Construction and demolition</b>	31,429	26,060	5,369	83%
<b>2021</b>	<b>Quantity generated (tons)</b>	<b>Recycled (tons)</b>	<b>Disposed (tons)</b>	<b>% Recycled</b>
<b>Hazardous</b>	16.75	0.11	16.64	1%
<b>Non-hazardous</b>	16,410	7,316	9,094	45%
<b>Universal</b>	20.1	20.1	0	100%
<b>Construction and demolition</b>	57,711	54,599	3,111	95%
<b>2022</b>	<b>Quantity generated (tons)</b>	<b>Recycled (tons)</b>	<b>Disposed (tons)</b>	<b>% Recycled</b>
<b>Hazardous</b>	4.32	0.4	3.92	9%
<b>Non-hazardous</b>	26,078	15,841	10,237	61%
<b>Universal</b>	26	26	0	100%
<b>Construction and demolition</b>	4,753	4,156	597	87%
<ul style="list-style-type: none"> <li>Alliant Energy waste management summary table includes non-regulated operations from Travero plus our regulated utility operations for IPL and WPL.</li> <li>Data reported as equity-share, based on internal records and compliance data accepted by the U.S. Environmental Protection Agency (EPA), Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.</li> <li>Data listed in this table includes the equity-share for jointly-owned electric generation units, including the IPL Ottumwa Generating Station, WPL Columbia Energy Center, and WPL West Riverside Energy Center.</li> <li>Data list in this table does not include the equity-share of jointly-owned electric generation units operated by Mid-American Energy including George Neal 3, George Neal 4 and Louisa.</li> </ul>				

## Waste reduction strategy

In 2022, we compiled a waste management summary that will be the foundation for developing a comprehensive waste management plan. The summary defines and describes current Alliant Energy waste streams, highlights successful waste reduction strategies, and identifies opportunities to reduce waste sent to landfills. It is intended to provide a current baseline of waste management activities at Alliant Energy and offer a set of recommendations that will lead to decreased reliance on landfilling. These will align with the U.S. Environmental Protection Agency (EPA) waste management hierarchy that places emphasis on **reducing, reusing, and recycling** as key to sustainable materials management. Highlights from the waste management summary are provided in the table below.

Summary of current waste reduction strategies	
Waste stream	Key success factors
<b>Construction and Demolition (C&amp;D) waste</b>	<ul style="list-style-type: none"> <li>• <i>Clearly established goals.</i> Alliant Energy’s C&amp;D contracts consistently contain a 75% waste diversion goal that is agreed-upon prior to initiating the project.</li> <li>• <i>Planning.</i> Project-level waste management plans are developed to describe the expected waste and define preferred management procedures that minimize landfilling.</li> <li>• <i>Education.</i> All relevant workers receive training on the appropriate disposition of C&amp;D materials. Signage is developed and posted prominently to provide clear direction on how to separate recyclable materials from other waste.</li> </ul>
<b>Hazardous waste</b>	<ul style="list-style-type: none"> <li>• <i>Training and Tracking.</i> To help ensure Alliant Energy personnel understand their obligations for proper disposal of hazardous waste, training is performed throughout the company and all tasks related to environmental compliance are tracked in the company’s environmental information management system, Enviance.</li> <li>• <i>Waste Minimization Efforts.</i> Operational units that generate hazardous waste continue to minimize hazardous waste generation through product substitutions and “clean sweep” events that reduce hazardous material inventories.</li> </ul>
<b>Electronic waste (E-waste)</b>	<ul style="list-style-type: none"> <li>• <i>Strong Partnership with Cascade Asset Management.</i> The Information Technology (IT) Department partners with Cascade in implementing an electronic waste recycling and repurposing program focused on excellent customer service that consistently exceeds contract expectations.</li> <li>• <i>Leadership Commitment to Responsible Disposition of E-Waste.</i> The commitment to responsible management creates certainty and enables long-term planning and investment in the e-waste recycling program.</li> </ul>
<b>Renewable energy waste</b>	<ul style="list-style-type: none"> <li>• <i>Pledging to Minimize Renewable Energy Waste:</i> 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 resources issues such as solar panels, batteries and wind turbine components.</li> </ul>
<b>Other solid waste</b>	<ul style="list-style-type: none"> <li>• <i>Partnership with our Company’s Facility Services Provider.</i> Consolidation of these services under a single agreement that covers how we manage normal operating waste increases efficiency, supports compliance and provides greater focus on recycling and landfill diversion.</li> </ul>

## Sustainable management of electronic waste

How we address our electronic waste (e-waste) is a good example of a successful waste management program. Alliant Energy has been committed to recycling electronic equipment for more than 15 years. The Alliant Energy E-Waste program was initiated in 2006 with a focus on personal computers (PCs) and computer monitors. In 2014, the program was expanded to include servers, switches, radios, and other items. All items accepted by the program are reused or recycled by Cascade Asset Management (Cascade), a company located in Madison, Wisconsin.

Cascade processes electronic waste in accordance with the [e-Stewards Standard for Responsible Recycling](#), the most stringent independently certified standard for secure and responsible electronics recycling. All equipment is processed in the United States and no electronic waste is shipped overseas to developing countries for disposal. Cascade ensures that electronic data is securely destroyed prior to cleaning, testing, and either refurbishing or recycling the equipment. In 2022, Alliant Energy verified Cascade's compliance with these standards as well as state and federal environmental regulations through a third-party audit coordinated by CHWMEG, Inc.

Most Alliant Energy e-waste is recycled, except for handheld mobile devices and laptop computers, which are mostly refurbished and donated. The Alliant Energy Foundation works with Cascade and the Information Technology Department to identify community organizations that can benefit from the refurbished computers.

## Sustainable management of renewable energy wastes

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

Seeking a solution to divert these materials from landfills, Alliant Energy's logistics subsidiary, Travero, launched a new company called REGEN Fiber. The company will repurpose the blade material in an innovative way: without using heat or chemicals, the recycled material will be processed into reinforcement fibers and additives, which are used in concrete, mortar, asphalt and composite products.

In 2021, REGEN Fiber began to pilot the process and collaborate with the concrete industry. Travero will commence commercial-scale operation at a Fairfax, Iowa production facility upon successful completion of the pilot program.

In 2022, Alliant Energy successfully recycled 31,289 pounds of damaged and/or defective solar panels, components and associated framing through a contracted vendor. Alliant Energy is committed to building on this early success to help create a long-term solution for managing used or broken solar panels.

By leveraging these successes and implementing recommendations from the waste management plan, our company expects to make additional progress in reducing our environmental footprint and yield additional benefits, such as reduced disposal costs.

## Waste vendor audit process

In 2019, Alliant Energy joined CHWMEG, Inc., which is a non-profit 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 to ensure our contracted waste vendors are performing work in a safe and environmentally responsible manner.

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

In 2022, Alliant Energy conducted five audits of its contracted waste vendor’s primary and/or secondary waste disposal facilities through CHWMEG, Inc. and 100% of the facilities audited 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

Alliant Energy's 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 company's efforts include the following:

- Collaborate with the Wisconsin Department of Natural Resources to increase lake sturgeon populations in the Wisconsin River since 1997.
- Partner in Wisconsin's Karner Blue Butterfly Habitat Conservation Plan since 1999.
- Support research and other efforts for preservation of the monarch butterfly, including the Iowa Monarch Conservation Consortium, Wisconsin Monarch Collaborative, and the Energy Resources Center's Right-of-Way as Habitat Working Group.
- Join the University of Illinois - Chicago Energy Resource Center in April 2020 with more than 45 energy companies and transportation agencies to develop the first nationwide Candidate Conservation Agreement with Assurances, or CCAA. The CCAA is a formal agreement with the U.S. Fish and Wildlife Service to engage in important voluntary conservation efforts for the monarch butterfly. The agreement may benefit up to 26 million acres of land managed by these companies across the U.S.
- Be a founding member of the Power-in-Pollinators Initiative, which is a collaborative conservation effort through the Electric Power Research Institute (EPRI) and is the largest effort of its kind in North America to promote pollinator conservation in the daily operation of electric power companies.
- Participate in the Avian Power Line Interaction Committee (APLIC), the leading organization in the electric utility industry protecting avian resources while enhancing reliable energy delivery.
- Install artificial nesting platforms to deter ospreys from nesting on utility poles.
- Install nesting boxes for peregrine falcons as opportunities exist.

- Plant pollinator habitat at our new solar generation and operations facilities. Habitat created will be managed by using spot herbicide treatments and periodic mowing during strategic times of year to protect pollinators and their habitat.
- Engage in EPRI programs to understand best practices for successful incorporation of pollinator-friendly habitat at solar sites.
- Collaborate on our goal to plant one million trees through the support of various tree planting programs as described in the following sections.
- Support EPRI-sponsored research aimed at protecting bat species and employ voluntary seasonal best practices for wind generation operations.
- Partner with Natural Power LLC to use EchoSense “Smart Bat Curtailment” system at our English Farms Wind Farm to mitigate impacts to bat species while allowing increased wind generation.
- Partner with EPRI on a proposal for Department of Energy (DOE) funding to study ultraviolet bat deterrents at wind farms.
- Study the emerging concept of agrivoltaics in partnership with both Iowa State University and University of Wisconsin.
- Partner with University of Wisconsin and their Kegonsa Research Campus near Stoughton, Wisconsin to plan a small-scale solar and agrivoltaics project to facilitate agricultural research and education.
- Partner with Argonne National Laboratory and other utility scale solar operators on a three-year DOE Grant analyzing the vegetative impacts on soil health, including carbon sequestration, at established utility scale solar generation sites.
- Pursue bat protection projects such as installation of bat friendly gates to protect bat hibernacula and minimize the spread of White Nose Syndrome.

### Power for Pollinators documentary

In 2021, Alliant Energy partnered with 12 other utilities as part of an Electric Power Research Institute (EPRI) effort to create a documentary film increasing awareness, support, and research for pollinator management efforts. The film [Power for Pollinators](#) highlights the efforts North American electric power companies are making to conserve pollinators by using their assets for habitat creation. The utilities involved in the Power-in-Pollinators initiative also share the site locations and updates on their pollinator projects efforts in the [EPRI pollinator dashboard](#).

As a collaborator and sponsor of the film and through our continued work with EPRI, Alliant Energy helped produce creative and engaging opportunities to share this story on a global scale and participate in dialogue around the role of electric power companies in pollinator conservation efforts. Power for Pollinators holds 16 international film selections and awards and continues to be relevant to conversations about the relationship between pollinators and the energy sector. Additionally, Alliant Energy won an EPRI Technology Transfer Award for our work on the documentary, recognizing us as a leader and innovator in applied research helping to transform the future of energy.

### One Million Trees initiative

Alliant Energy’s commitment to supporting the communities we serve extends to improving the natural environment for future generations. In 2021, our company announced our One Million Trees initiative, an effort to donate and help plant more than one 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 – making the future brighter and greener for our customers and communities for generations to come.

Our approach includes supporting public land restoration efforts, residential tree events for our customers and public tree planting projects in the communities that we proudly serve. As of December 2022, 162,928 trees have been planted through partnerships with the Department of Natural Resources in Iowa and Wisconsin. Progress toward our goal is tracked on our [website](#).

### Community tree planting programs

Alliant Energy has partnered with community tree planting programs for over 30 years and historically offered assistance to Iowa communities where Alliant Energy provides service. Grants are awarded for community-based, tree-planting projects that provide energy-saving benefits. [Trees Forever](#) administers and facilitates the program, providing educational and planning support. In 2021, these grants were [expanded](#) for recovering communities to help replace trees lost to the widespread derecho storm event that occurred in August 2020 in Iowa. This program was expanded to communities in Wisconsin in 2022. Here is how this tree planting program has made an impact over its lifetime:

- Cumulative number of trees and seedlings planted: 1,110,297
- Cumulative number of projects in communities we serve: 3,283
- Cumulative Community tree planting dollars awarded: \$7.6 million

For the 24<sup>th</sup> year, the Arbor Day Foundation named Alliant Energy a 2023 Tree Line USA award recipient in honor of its 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. Alliant Energy preserves the quality and health of trees with proper trimming, pruning, planting, care and underground utility construction where feasible. Employees are trained annually in best tree-care practices.

### Avian Protection Plan

Our voluntary Avian Protection Plan (APP) formalizes and enhances our past practices of avian protection and incorporates industry best management practices for new construction or rebuilds of our electric distribution system as well as our solar and wind generation facilities. Our plan applies a risk-based approach that considers several varied factors, including but not limited to topography, terrain, and adjacent avian habitat. This includes use of a geographic information system (GIS)-based mapping tool that assesses risks to avian species based on location. This tool allows us to take enhanced action in high-risk regions to protect birds. High-risk areas are typically around migration flyways, waterways, waterbodies and wetlands that are near our overhead electric lines.

There are two main categories for the best practices included in the APP – reporting and design.

- Reporting best practices include procedures on recording incidents and actions that were taken to minimize the risk in those locations. In 2020, our company implemented an updated system to track incidents and actions taken to increase avian safety using an online digital app that provides more efficient and accurate documentation.
- Design best practices include various retrofits such as increased spacing between energized and grounding equipment, bird diverters on electrical lines, covering the most hazardous electrical components and undergrounding electric lines where feasible.

As our company's owned wind production increases, the APP also covers best management practices to reduce impacts to bats as well as birds. The primary bat migration season occurs at night in the summer

and fall. During this time, standard practice is that turbines are “feathered” so that the blades are pitched parallel to the wind to reduce their revolution speed and decrease the risk to bats.

In 2020 and 2021, Alliant Energy partnered with the Department of Energy and Natural Power LLC (NP) to advance the use of a “Smart Bat Curtailment” system at its English Farms Wind Farm. Results confirmed that the system helped us to mitigate impacts to bat species while allowing for increased generation compared to the “feathered” method. Consequently, Alliant Energy is now using a 100% Smart Curtailment System at English Farms allowing both NP and Alliant Energy to further optimize the technology’s platform.

### Minimizing construction impacts

Alliant Energy uses horizontal directional drilling for various infrastructure construction projects, such as underground power, natural gas lines and fiber-optic cable installation to enhance our telecommunications network. This construction method is recognized by the Wisconsin Department of Natural Resources and U.S. Fish and Wildlife Service as a way to reduce impacts to the Karner blue butterfly habitat, wetlands and other environmentally sensitive areas.

Approximately 25% of our electric lines are now underground rather than overhead. We plan to install most of our new electric lines, as well as those that need replacement or upgrades, underground where feasible. When considering the full life cycle cost of burying lines versus constructing them overhead, the cost is about the same. Construction of underground infrastructure will reduce land and vegetation impacts and protect avian species and other wildlife from overhead powerline interactions.

Solar, wind and battery storage facilities increase the potential of interaction and contact with avian species and other wildlife. Our approach is to be proactive and good environmental stewards by following industry standards and best practices through implementation of our Avian Protection Plan. This benefits our company, customers, and local bird and bat populations.

### Natural species and protected areas

Alliant Energy proactively works to avoid impacts to threatened and endangered species. We pre-screen our projects to assess potential impacts and take the necessary precautions to assure we do not negatively affect protected species. The process we follow simulates the U.S. Fish and Wildlife Service’s “avoid, minimize, restore, and if needed mitigate” process. In the event our operations have the potential to impact protected species, we follow federal and state regulatory requirements to protect listed species. We manage our operations taking into consideration federal and state protected areas such as national wildlife refuges or state natural areas. Furthermore, our company does not disturb any areas that could be considered of high biodiversity value. By following this approach, we help ensure that investments in our company’s assets and operations comply with applicable laws and regulations and our policies take into consideration protected species and natural areas.

Alliant Energy, as part of its wind energy generation program, is actively working on a Habitat Conservation Plan (HCP) and incidental take permitting activities under the Endangered Species Act (ESA). To help implement the HCP, we have collected biological data from our wind farms. The purpose of this HCP is to establish a long-term conservation plan that protects, avoids, minimizes, restores and enhances habitats for select bat species, as well as studies and monitors select species that may incur significant adverse impacts as a result of Alliant Energy’s operation and maintenance activities. This HCP work effort will continue through 2023, with Incidental Take Permits most likely issued in 2024.

<b>Habitat protected, enhanced, or restored by Alliant Energy</b>		
<b>Habitat type</b>	<b>Description</b>	<b>Acres</b>
Pollinator	An area designated and planted with a variety of forbs (flower plants) intended to provide nectar resources (food) and nesting space for pollinators.	81
Prairie	Land that is 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: <ul style="list-style-type: none"> <li>• Private Land Trusts that are defined with a 501c3.</li> <li>• Habitat Conservation Plan (HCP) is land that is specially designated to protect and/or promote Threatened or Endangered species.</li> <li>• Land that does not meet any other Alliant Energy defined primary use categories.</li> </ul>	14,478
<b>Total acres</b>		<b>14,985</b>
<ul style="list-style-type: none"> <li>• Acres listed only include those that are established and documented.</li> <li>• 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.</li> <li>• Acreage estimates are based on internal records.</li> <li>• Other habitat types may include sites encompassing multiple habitat types.</li> </ul>		

**Monitoring and reporting**

For both Wisconsin and Iowa, projects are reviewed for potential impacts to protected species and all guidance measures are followed. In some cases, a qualified biological monitor is needed to minimize or avoid potential impact to the species. For example, every year in Wisconsin trained employees conduct surveys of wild lupine, which is the sole food of the endangered Karner blue butterfly larvae. Projects are completed during the time of year that minimizes impacts to specific species, such as tree clearing conducted during winter months to minimize impact to endangered bat species. Wetlands are also avoided to the extent practicable by designing parameters, using the least impactful construction method (e.g., HDD, vibratory plowing) or timing projects to occur during frozen or dry conditions. Alliant Energy monitors construction crews to help ensure compliance with environmental parameters. In addition, as described above, as part of our APP we also use “Smart Bat Curtailment” as part of our habitat monitoring efforts.

All projects receive environmental reviews that include searches in federal and state databases. Federal databases include the U.S. Environmental Protection Agency’s Deposit, Federal Emergency Management Agency National Flood Hazard Layer (NFHL) and U.S. Fish and Wildlife (USFW) Wetlands Mapper. Wisconsin state databases include Wisconsin Department of Natural Resources (WDNR) Natural Heritage Inventory (NHI), WDNR Surface Water Data Viewer (SWDV) and Wisconsin Historical Society (WHS) Wisconsin Historic Preservation Database. Iowa projects receive environmental reviews that include searches in USFW Information for Planning and Consultation (IPaC), Iowa Department of Natural Resources (IDNR) Facility Explorer (Contaminated Sites), I-Sites Public Data (Historic and Archeological), and Iowa Flood Hazard Maps. Environmental Review Requests (ERR) are submitted to IDNR to identify the possible presence of protected species in environmentally sensitive areas. Qualifying projects are routed through the appropriate state and/or federal agencies for review.

## Envision® recognition

### Verification history

The [Envision®](#) Sustainability Framework developed by the Institute for Sustainable Infrastructure (ISI) is designed to enhance infrastructure projects across the full range of environmental, social and economic impacts. Alliant Energy continues to leverage the rating system to guide our planning, designing and delivery of sustainable and resilient infrastructure.



Alliant Energy was an early adopter of Envision®, registering 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 obtained final overall project scores and award levels for seven 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 of Quality of Life, Leadership, Resource Allocation, Natural World, and Climate and Risk (or Resilience). Whereas Envision v2 included 60 credits, Envision v3 was enhanced to include 64 credits across the five key sustainability categories. Envision v3 also places a greater emphasis on long-term community benefits, construction impacts and resilience – with the fifth category updated from Climate and Risk to Climate and Resilience.

All three of Alliant Energy’s utility scale solar projects that began operation in 2022 are seeking Envision v3 verification in 2023. Wood County Solar and Bear Creek Solar received final award levels of Platinum in March 2023 and June 2023, respectively. Alliant Energy continues to utilize the Envision® framework for many of its upcoming solar energy projects and some may be verified under Envision v3 guidelines.

Envision® Verified Alliant Energy Sites		
Project	Verification date	Envision® award level
Marshalltown Generating Station (Marshalltown, Iowa)	April 2017	<a href="#">ISI Award Article</a> Platinum
Dubuque Solar (Dubuque, Iowa)	April 2018	<a href="#">ISI Award Article</a> Platinum
English Farms Wind Farm (Montezuma, Iowa)	June 2019	<a href="#">ISI Award Article</a> Platinum
Upland Prairie Wind Farm (Everly, Iowa)	June 2019	<a href="#">ISI Award Article</a> Platinum
West Riverside Energy Center (Beloit, Wisconsin)	March 2020	<a href="#">ISI Award Article</a> Platinum

Wood County Solar Project (Town of Saratoga, Wisconsin)	March 2023	<a href="#">ISI Award Article</a> Platinum
Bear Creek Solar Project (Richland County, Wisconsin)	June 2023	Platinum

**Applications of Envision**

The Envision Sustainability Framework and its guidelines may be used by any infrastructure project, 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 most recent wind farm additions located in Iowa including: Whispering Willow North (201 MW), Golden Plains (200 MW), Richland (131 MW) and Kossuth (152 MW).

<b>Applying Envision v2 guidelines at Alliant Energy’s commissioned wind farms</b>	
<b>Quality of Life</b>	New construction brings a temporary increase in labor work hours needed in the area, and 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.
<b>Leadership</b>	To build relationships with local stakeholders, meetings were held to discuss public concerns and to integrate community needs into the projects. Examples of this include working with the Federal Aviation Administration to reduce overall light pollution from turbine light fixtures while ensuring compliance with safety requirements, as well as working 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, designed to minimize impact risks to sensitive species.
<b>Resource Allocation</b>	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 the local economies.
<b>Natural World</b>	We assessed wetland and surface water, pesticide and fertilizer impacts, species biodiversity, invasive species and soil health. Two such examples for these wind projects included 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.
<b>Climate and Risk</b>	Projects were developed to maximize resiliency to severe weather and stronger storms, including turbine design to withstand wind speeds up to 120 miles per hour, emergency shut-off capabilities and warning systems for conditions such as ice accumulation, GE turbine lightning protection and establishing safety protocols using Weather Associated Operating Practices such as warnings of any lightning within 60 miles of a turbine.

# Social

## Cyber and physical security

### Programs and management

Cyber and physical security threats continue to grow and escalate around the world. Alliant Energy continues its focus on the security, reliability and resiliency of the energy grid and our data systems. Our programs are routinely reviewed and updated to improve performance with results reported to the Board of Directors.

Our cyber security team regularly assesses our processes and procedures against industry standards such as the National Institute of Standard and Technology Cybersecurity Framework (NIST) and the Center for Internet Security (CIS) critical security controls. This effort includes annually reviewing technology investments to improve our cybersecurity posture as well as ensuring the appropriate level of training to educate cybersecurity staff.

Alliant Energy continues to evolve its programs and response strategies to improve our situational awareness, proactively reduce risks and help ensure that we are ready to respond to events beyond our control. In 2022, there were multiple enhancements to strengthen the company's cybersecurity program, notably cyber resiliency improvements, information technology and operational technology (IT/OT) segmentation, and cloud security posture management solution deployments. An integral part of our program includes having protocols in place to address cyber and physical breaches and threats. These protocols are drilled routinely and are addressed according to our Incident Response Plans. To enhance our threat intelligence gathering, Alliant Energy conducted a review and deployed a proof of concept with a threat intelligence tool in 2022 to timely alert us of incidents, threats, and general events to improve our response and communications.

Alliant Energy has matured its relationships with local, regional, and national stakeholders as part of its security program and adheres to all applicable compliance requirements, protocols, and reporting. Some examples include:

- North American Electric Reliability Corporation Critical Infrastructure Protection Standards
- Transportation Security Administration Gas Pipeline Security Guidelines
- Federal and State Information Privacy Laws and Regulations
- Wisconsin Public/Private/Partnership (P3) made up of the Wisconsin utilities, Wisconsin National Guard and Wisconsin Emergency Management
- Department of Homeland Security/Cybersecurity and Infrastructure Security Agency
- State Fusion Centers

For the past five years, the Edison Electric Institute has generated an exercise called "Culture of Security Self-Assessment" where all member utilities can elect to self-participate and gauge their security maturity. Alliant Energy has participated in each year of these exercises, and though our scores remain fairly consistent with utilities of similar size and geographic location, we have made steady growth and improvement year after year. The self-assessment exercise helps us focus on advancing our maturity of 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 that we have mitigation strategies in place for our customers' comfort, safety and service reliability. Therefore, our company continues to be a strong member of the Edison Electric Institute. Also, Alliant Energy is active in the collaborative network for rapid sharing of security information with

the Electricity Information Sharing Analysis Center (E-ISAC) and the Downstream Natural Gas Information Sharing and Analysis Center (DNG-ISAC). Through the Edison Electric Institute (EEI) and American Gas Association (AGA), we share best-in-class practices with peers to improve performance. In 2022, Alliant Energy participated in a physical security “Peer Review” exercise that both EEI and AGA facilitated. Approximately six utilities formed each peer review. Results indicated that the maturity of the Alliant Energy security program is well aligned with industry peers.

## Emergency Management Services

The energy services provided by our company are essential to the health, safety and well-being of our customers and economically critical to businesses located in the communities we serve. Therefore, Alliant Energy is vigilant in our planning and preparedness to help ensure we are able to provide safe and reliable services.

We assess and prepare for potential risks impacting the reliability and resiliency of 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** consist of establishing primary and alternate communication paths, implementing redundant systems, training on alternative methods of operations and establishing forms of recovery to mitigate and minimize disruptions. The plans define the roles and responsibilities that support response, recovery and decision-making activities. Development and implementation of the Incident Response Plans help ensure robust planning, heightened preparedness, mitigation, expeditious response and overall resiliency when responding to any type of event.

**Disaster Recovery Plans** focus on immediate intervention taken by a business unit to minimize further losses brought on by an incident and to begin the process of recovery, including activities and programs designed to restore critical business functions and return the organization to an acceptable condition. Disaster Recovery focuses on the loss of facilities or equipment that affect the ability of Alliant Energy to provide the essential services expected by our customers, employees and shareowners.

**Emergency Management** is the continual cycle of planning, training, exercising and process improvements related to incident response. Our organization’s training and exercise program encompasses a variety of exercises in an effort to increase the organization’s level of preparedness, response, and recovery.

Alliant Energy’s Corporate Incident Response Team (CIRT) is orchestrated under the direction of an Incident Commander, who engages the team by leveraging the concepts of the Incident Command System. Each CIRT member represents one or more functional areas throughout the organization. Team members’ responsibilities include working to resolve critical resource issues and acting as a channel of communication from their respective business unit to and from the CIRT.

<b>Alliant Energy's cyber and physical security programs</b>	
<b>Oversight</b>	<ul style="list-style-type: none"> <li>• Board of Directors</li> <li>• Chair and Chief Executive Officer</li> <li>• Chief Operating Officer</li> <li>• Executive Vice President and Chief Financial Officer</li> <li>• Vice President Technology and Chief Information Officer</li> <li>• Director Safety &amp; Employee Support Solutions</li> <li>• Senior Manager, Information Security &amp; Risk</li> <li>• Senior Manager, Operational Technology (OT) and Infrastructure Security Support</li> <li>• Manager, Physical Security Services</li> <li>• Manager, Cyber Security Operations</li> <li>• Manager, Governance Risk and Compliance</li> </ul>
<b>Management and collaboration</b>	<ul style="list-style-type: none"> <li>• Integrated Security Operation Center staffed 24/7/365, Crisis Management Team, Rapid Response Team and Cyber Security Incident Response Team with access to dedicated Emergency Operations Center</li> <li>• Government partnerships to understand potential threats and develop response strategies</li> <li>• Participation in national industry incident response drills in both gas and electric verticals, such as GridEx</li> <li>• Edison Electric Institute mutual assistance network member to speed recovery from significant energy grid damage events</li> </ul>
<b>Risk identification, prevention, preparation, and response guidelines</b>	<ul style="list-style-type: none"> <li>• Review of third-party relationships by our legal, sourcing and cybersecurity teams to identify potential risks introduced by vendors, software and hardware manufacturers or professional services providers</li> <li>• Drills and exercises to address physical risks and prepare for extraordinary scenarios, such as cyber-attack or extreme weather</li> <li>• Regular security assessments of threats and vulnerabilities that lead to the strengthening of cyber and physical security measures at our operating facilities to deter malicious attacks</li> <li>• Implementation of automation solutions to strengthen detection and response capabilities, and leverage proactive techniques</li> <li>• Dedicated team to OT security and the support of cybersecurity tools</li> <li>• Maintain cyber liability insurance policy</li> </ul>
<b>Training, education, and awareness</b>	<ul style="list-style-type: none"> <li>• Employee security awareness training</li> <li>• Phishing training and testing program</li> <li>• Education via blog posts, email blasts, and lunch-and-learn events</li> <li>• Workplace Violence employee training exercises</li> <li>• Field Worker Security/Safety training material</li> </ul>
<b>Communication protocols and internal reporting</b>	<ul style="list-style-type: none"> <li>• Emergency Operations Center Incident Command Center for communication and coordination with local and regional stakeholders</li> <li>• Company-wide employee emergency mass notification system</li> <li>• Employee reporting of potential threats or suspicious activity via email, phone, and to Integrated Security Operation Center</li> <li>• Company-wide security policies and procedures covering physical, cyber, and critical infrastructure protection</li> <li>• Standardized incident command structure with unified language and reporting regardless of incident type</li> </ul>

## Employee security training

Alliant Energy conducts physical and cyber training for employees and contractors. The training program also includes role-based and other ad-hoc training sessions for targeted audiences as needed. All employees and contractors are required to take general Security Awareness Training in the first quarter of each year tracked through our learning management systems. Phishing tests are conducted monthly and are a core component of the cybersecurity awareness program designed to measure the efficacy of our cybersecurity training and education efforts. Results from the tests are collected and presented to the executive leadership team each month. An increased emphasis on reinforcing secure behaviors in 2022 resulted in failure rates consistently below 1%. In addition to training all employees, internal exercises and training scenarios for physical security staff and leadership are conducted monthly and designed to evaluate incident readiness. In 2022, physical security expanded its outreach efforts to provide targeted training to field workers in collaboration with the corporate safety team to reinforce personal accountability of protecting Alliant Energy's assets and review incident reporting procedures.

## Human capital

### Programs and management

Our purpose to serve customers and build stronger communities, as well as Our Values, are the foundation of our culture, guide our actions and describe how we accomplish our strategy. We constantly strive to attract, retain, and develop a diverse and qualified workforce of high-performing employees, and create and foster an environment of inclusion and belonging for all employees.

### Human rights policy

Alliant Energy's human rights statement reflects our policies and Values, which together guide how we interact with our employees as well as other external stakeholders. Oversight of Alliant Energy's employee programs and policies, including the company's diversity initiatives, is provided by the Compensation and Personnel Committee of the Board of Directors. In addition, the Chief Executive Officer and Vice President – Human Resources are responsible for development and implementation of employee-related business strategies as well as advancing diversity, equity and inclusion 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.

Our human rights policy is reviewed by senior management and our Board of Directors and applies to all employees at all locations. We report on our human rights commitments through this Corporate Responsibility Report.

*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 and their families. Through a variety of health, welfare and compensation programs, we offer employees choice and control, while supporting their financial, physical, and mental well-being. Tools and resources are provided to employees to help maintain and improve their health. Short- and long-term incentive plans are designed with a mix of operational and financial metrics that align employees with strategic corporate and social 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 match;
- Healthcare and insurance benefits, including medical, vision, dental, life, short-term disability and long-term disability insurance, and comprehensive mental well-being offerings;
- Health savings and flexible spending accounts;
- 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;
- Employee Assistance Program;
- Tuition reimbursement;
- Vacation Donation Program; and
- Volunteer Grants and Matching Gifts Program

## Diversity, equity and inclusion

A diverse, equitable and inclusive (DE&I) workplace is crucial for the success and retention of our employees, to attract future talent and to execute our purpose-driven strategy to serve our customers and build stronger communities. It is one of our Values to **Care for others**: Together we create a workplace where people feel like they belong and can use their unique backgrounds, talents and perspectives to their fullest potential.

Our efforts to advance diversity, equity and inclusion in our workforce and the communities we serve include:

- **Learning:** Learning opportunities for employees, such as inviting employees to participate in area diversity summits and supporting company-wide listening sessions, speakers and programs;
- **Listening and Responding:** Capturing and acting upon employee feedback through employee sentiment surveys;

- **Empowering:** Employee Resource Groups (ERGs) that foster a diverse and inclusive workplace that supports employee well-being while promoting professional development and enhancing community relationships; and
- **Leading:** A DE&I Leadership Team that identifies and champions initiatives and programs, advancing the culture that values diversity, inclusion and belonging.
- **Investing and innovation:** We invest financially and also with our time to support non-profit organizations in our communities. We utilize investments in regional and national clean technology companies as well as in opportunities for underrepresented groups in the start-up arena related to our core business.

### Alliant Energy's ERGs

Evolving Professionals  
Connection

Equality Alliance

Multicultural Network

Sustainability Squad

Women's Network

Veterans' Alliance

Here are some of our 2022 DE&I accomplishments:

- Received a perfect score on the [Corporate Equality Index](#) administered by the Human Rights Campaign Foundation to benchmark LGBTQ+ rights, policies and practices.
- Selected for the 2023 [Bloomberg Gender-Equality Index](#).
- Received the 2022 Chairman's Award for Workforce Development from the Center for Energy Workforce.
- Held our third annual Day of Understanding, with 85% voluntary company-wide participation, where leaders facilitated conversations around creating a culture of inclusion and belonging, helping to ensure employees are seen, heard and valued; and
- All people-leaders completed training on reducing unconscious bias in the interview process
- Introduced external diverse interview slates into our Corporate Scorecard, with a goal to have 90% of all salaried positions, filled externally, include a Black, Indigenous, and People of Color or female on the interview slate.
- Expanded our careers pathways program in WPL with the introduction of the Youth Apprenticeship program.
- Multicultural Network ERG hosted a listening and learning session with The Tattooed Professor titled "Black History Matters."
- Equality Alliance ERG hosted a listening and learning session with Jason Rae, the founder and CEO of Wisconsin LGBT Chamber of Commerce, on supporting LGBTQ+ businesses and employees.
- All people leaders attended five cohort workshops focused on a shared DE&I vision and inclusive leadership.
- Participated in an industrywide initiative by the [Edison Electric Institute](#) committing to advancing racial and social justice as well as DE&I.
- During 2022, Alliant Energy's corporate officers group had approximately 40% gender diversity and 27% ethnic diversity. In addition, our Board of Directors had 50% gender diversity and 20% ethnic diversity.

### Goals and performance

Alliant Energy's short- and long-term incentive compensation plans include diversity metrics to drive leadership accountability for efforts to advance a diverse and inclusive culture. The short-term incentive plans are applicable to multiple levels throughout the organization including executive management, directors, managers, supervisors and non-bargaining employees. The long-term incentive compensation plans are applicable to our Executive and Director levels.

Our 2022 long-term incentive compensation plan incorporated performance measurements related to DE&I, which included the percentage of women and people of color in our workforce and are reported in our annual [Proxy Statement](#).

Alliant Energy's Corporate Scorecard and short-term incentive plan goals for 2022 included an overall diversity, equity and inclusion (DE&I) score based on the equal weighting of the five metrics listed below:

- 75% Director and above positions have a Black, Indigenous, and People of Color (BIPOC) or female successor identified within the pool of successors
- Improve participation in internal DE&I employee pulse surveys to 60%
- Improve % of promotions who are BIPOC or female to 50%
- All people leaders have completed Interview Training (Reducing Unconscious Bias in the Interview Process)
- 90% of all salaried positions, filled externally, include a BIPOC or female on the interview slate

Each component was worth ten points and was measured on a pass/fail scale. Progress towards goal achievement was updated quarterly to share with our employees and was reviewed by the Internal Audit team, and the 2022 results were 30 as reported in the company's annual [Proxy Statement](#).

In 2023, the Corporate Scorecard and short-term incentive metrics will include an overall DE&I score based on the equal weighting of the three metrics listed below:

- 75% Director and above positions have a BIPOC or female successor identified within the pool of successors
- 50% of promotions and development moves are BIPOC or females
- 90% of all salaried positions, filled externally, include a BIPOC or female on the interview slate

In addition, Alliant Energy further provides transparency on our DE&I progress by publishing our Equal Employment Opportunity ([EEO-1](#)) Consolidated Report online.

### Talent development and workforce readiness

In order to prepare our workforce and build our talent pipeline, we support employees in the growth of their careers through several training opportunities and development programs. These include tuition reimbursement, online, instructor-led and on-the-job learning formats, as well as leadership development and succession planning. We encourage all employees to have individual development goals and on-going development conversations with their leaders. These development goals identify actions that are a mix of learning by doing, learning by collaborating and learning from content to build the skills needed.

We offer on-line, self-paced content that is available to all employees and contains an extensive number of skill and leadership development opportunities. In addition, 21 leader learning sessions were held, in which leaders shared best practices and heard from their peers on various leadership topics such as inclusive leadership, giving feedback, team resilience, goal setting and transformation.

Each year all employees are required to take online training on our Code of Conduct, cyber security and physical security. Managers also take additional compliance related courses, and our physical workforce will complete several courses related to safety, standards, and tools. Our onboarding of new employees consists of courses related to Our Values, Purpose and Strategy; the industry; safety and inclusion. Employees can also take advantage of our tuition reimbursement program (up to 70%) to further their education.

In addition, we have an apprenticeship program that 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, on our equipment and consistent with our safety standards and employee expectations. We instill company Values, methods and procedures from day one.

Through all these various avenues our bargaining and non-bargaining employees completed an estimated 50,048 hours of content, averaging 16 hours per employee.

<b>Alliant Energy 2022 Training Hours</b>		
<b>Training and development topic</b>	<b>Number courses completed</b>	<b>Estimated employee training hours</b>
Technical/Safety	60,434	36,028
General/On-boarding	15,993	6,507
Compliance/Required	5,096	2,260
Cyber/Physical Security	17,843	3,843
Leadership/Professional	748	1,410
<b>Total</b>	<b>100,114</b>	<b>50,048</b>
<ul style="list-style-type: none"> <li>• Training hours estimated from data collected from internal records and training courses logged.</li> </ul>		

In our efforts to re-deploy our workforce when needed, we help coordinate employee interests, skills and abilities with internal opportunities. Supporting activities include résumé development and interview assistance, cross-training between positions to build new skill sets, access to apprenticeship modules and job shadowing and career days to explore other jobs in the company. Through these focused efforts, 28% of employees transferred into new roles internally between March 2020 and December 2022. In anticipation of generation plant retirements, a Future Fill program was created in 2022 to offer employees ongoing employment by awarding positions with a future start date, allowing employees to stay in their current role until the plant retires. Approximately 54% of interested employees have been awarded a future position.

## Health and wellness

Alliant Energy cares about the wellness of our employees and their families. The company provides a comprehensive program to support all employees wherever they are on their health journey.

Alliant Energy also provides paid time-off to care for and bond with a new child. This includes 10 to 12 weeks maternity leave, 4 to 6 weeks adoption leave, and up to 2 weeks parental leave. The company also provides up to 40 hours of paid family emergency medical leave to care for a family member for non-bargaining employees.

To encourage a balance between work and personal commitments, Alliant Energy offers hybrid work options for office-based employees, flexible schedules and part-time work options. To maintain our strong culture in a remote work setting, we host connection weeks throughout the year that bring employees together with purposeful opportunities to connect and learn. Our bargaining unit contracts allow for compressed work weeks and leadership actively partners with union leadership to continue to develop flexible work options for our bargaining unit employees. An example of this partnership is

illustrated by 35% of employees in the International Brotherhood of Electrical Workers Local 965 collective bargaining unit working a compressed work schedule.

### Collective bargaining and labor relations

Alliant Energy is committed to constructive dialogue and good faith negotiations with legally recognized unions. As of the end of 2022, 54% of Alliant Energy employees were covered under collective bargaining agreements. Alliant Energy respects the right of our employees to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. The majority of IPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 204 (Cedar Rapids) collective bargaining agreement that expires August 31, 2024. All of WPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 965 collective bargaining agreement that expires May 31, 2026.

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

### Employee and contractor safety

**Our Safety Commitment: Live safety. Everyone. Always.**

Alliant Energy's Safety Commitment Statement provides the guiding principles for employees to demonstrate our Value to **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, as well as 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. Results are reported quarterly to the Operations Committee of the Board of Directors, which provides oversight of the company's safety programs.

We focus on the 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 needed to drive a positive safety culture and help ensure compliance with safety rules, processes and procedures. We also use this system to broadly share lessons learned in support of shaping the mindsets and behaviors needed to prevent similar events from occurring elsewhere. Annual Safety Management Plans are developed that focus on targeting and reducing specific risks or incidents from the previous year.

## Programs and management

Employee safety performance is tracked according to Occupational Safety and Health Administration (OSHA) requirements. Our company's comprehensive program includes leading indicators such as pre-job safety briefings, safety conversations, safety observations, and tracking and reporting for near misses and unsafe conditions. This program prevents similar incidents from occurring elsewhere and helps to identify and correct potential hazards to reduce risk to our employees. Program safety assessments are conducted to audit our generation safety procedures, with deficiencies entered into our safety management system and tracked to completion.

Alliant Energy is committed to hiring safe contractors. We have partnered 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 reviewing contractor safety and health management programs, and additionally we track the total recordable incident rate, which in 2022 was 1.0. Furthermore, 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 completion of a project. Our contractors are also required to complete Alliant Energy's safety orientation training before performing work at our sites. These measures are put in place to reduce risk and increase the safety and health not only for the contractors, but also for Alliant Energy's employees and the public.

Public safety is equally important as 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.

Alliant Energy's safety management program focuses on proactive safety measures to help prevent incidents from occurring, however our company still tracks reactive safety measures. To further guide improvement efforts, Alliant Energy uses benchmarking data from industry groups to learn from our peers and sets internal targets such as a total recordable incident rate. Since we are focused on underground construction moving forward, we have developed "Safe Work Methods" for high-risk ergonomic tasks and movements to reduce strains/sprains when handling and terminating underground cable.

In 2022, we also had focus safety programs to reduce slips, trips, and falls. This included unique training on how to traverse on icy surfaces, safely climb in and out of vehicles and equipment, and safe climbing techniques for fixed ladders. Employees in our industry encounter many hazards during the course of their work, so we also make hazard recognition and job safety briefs focus topics. All large construction projects completed in 2022 had an incident rate of 0.61 and this outperformed the 2021 industry average of 2.1 for Heavy & Civil Engineering construction. Contractors' incident rates have decreased since inception of ISNetworld.

## Goals and performance

Safety is a Core Value; it defines what we stand for as a company. To demonstrate this value, beginning in 2022, Alliant Energy's Corporate Scorecard and short-term incentive plan metrics included safety performance to further drive leadership accountability. These metrics are applicable company-wide, including executive management, directors, managers, supervisors and non-bargaining employees. The Occupational Safety and Health Administration (OSHA) has recognized that incentive programs can be an important tool to help promote workplace safety and health.

The annual safety performance goals for 2023 are to achieve (1) a 15% reduction in the 3-year averages of the Total Recordable Incident Rate (TRIR) and (2) a 15% reduction from 2022 performance for the Lost Time Incident Rate (LTIR). The TRIR measures the number of work-related injuries per 100 full-time workers during a one-year period, while the LTIR measures the rate of Lost Time Incidents per 100 employees. Progress is measured by a reduction in TRIR and LTIR from our historical records. Results are updated quarterly and accessible for employees to view. Annual performance is audited by the Internal Audit team.

The safety performance goals for 2022 were to achieve a TRIR of 2.04 and LTIR of 0.52. Final results at the end of the 2022 calendar year were a TRIR of 2.62 and LTIR of 0.56. While we did not fully achieve the new safety goals in 2022, Alliant Energy will continue to work toward future improvements.

The updated metrics applicable for 2023 performance equate to a TRIR of 2.01 and LTIR of 0.48 for the 2023 calendar year safety metric. These goals are reflected in the 2023 Company Scorecard and for the short-term incentive plan metrics.

<b>Alliant Energy's safety programs and management</b>		
<b>Leadership</b>	Executive Safety Leadership Team	Local Safety Leadership Teams
<b>Employee programs</b>	Slip, Trip and Fall Simulator Training	Industrial Athlete and Ergonomics Training
	SafeStart Training	Union Blue Hat Program
<b>Management systems</b>	Safety Management Plans	On-site Safety Compliance Assessments
	Online Safety Management System	Safety Program Compliance Assessments
<b>Preventative measures</b>	Safety Conversations/Observations	Project Design Reviews
	Leading Indicator Metrics	Pre-Job Safety Briefing Process
<b>Contractor safety</b>	ISNetworld System for Safety Performance and Contract Reviews	
	Safety Program and Regulatory Compliance Reviews	
<b>Public safety</b>	Community Safety Resources and Public Presentations	
	Web-based Safety Educational and Training Programs	

<b>Alliant Energy: Employee and contractor safety data</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Alliant Energy - Employee Safety</b>			
Employee Recordable Incident Rate	2.24	2.22	2.62
Employee Lost-time Incident Rate	0.66	0.72	0.56
Employee Severity Rate	11.54	16.90	14.98
Employee Near Miss Frequency Rate	7.03	6.03	6.79
Employee Fatalities	0	1	0

Alliant Energy - Contractor Safety			
Contractor Recordable Incident Rate	0.99	1.06	1.00
Contractor Fatalities	0	0	0
<ul style="list-style-type: none"> <li>Recordable Incident Rate is the number of work-related injuries or illnesses requiring more than first-aid treatment, per 100 employees.</li> <li>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.</li> <li>Severity Rate is the number of days away from work per 100 employees as a result of work-related injuries or illnesses.</li> <li>Near Miss Frequency Rate is the number of near misses reported per 100 employees.</li> <li>Based on internal records and compliance data used for regulatory reporting.</li> <li>Incident Rates above do not include COVID-19 Illnesses.</li> </ul>			

## Supply chain

### Programs and management

Alliant Energy approaches relationships with suppliers the way we approach everything else that we do: focused on delivering energy and exceptional service that our customers and communities can count on affordably, safely, reliably and sustainably.

- Conduct and ethics:** All suppliers are expected to adhere to the Alliant Energy [Code of Conduct](#). In particular, our suppliers participate in bid processes and procurement practices in accordance with best practices. Best practices include communicating only with the named Alliant Energy representatives during contract negotiations or bid evaluation, as well as refraining from “back door selling” and attempts to influence Alliant Energy employees or senior management in order to obtain work.
- Anti-bribery and anti-corruption:** Alliant Energy will not tolerate any kind of corrupt activity. We comply with all anti-corruption laws. That means 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. And we do not make facilitation payments – illegal payments to “grease the skids” to expedite services of governments or government officials. Alliant Energy also prohibits 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 conducted in the field. The program enables our company to objectively manage contractor safety prequalification requirements. Additional information and metrics are provided above in the Employee and Contractor Safety section.
- Supplier diversity:** Alliant Energy partners with small businesses and those held by minorities including African American, Asian American or Pacific Islander, Hispanic American, Native American, disabled and/or disadvantaged, LGBT (inclusive of sexual orientation and gender identity), veteran-owned (including veteran service-disabled), HUB-Zone, Woman-Owned Business Enterprise, and other diverse owners so that our suppliers reflect the diversity of our communities. We work with numerous certifying agencies to qualify our diverse suppliers. Alliant Energy provides equal access for all qualified businesses, including both direct Tier 1 diverse suppliers and Tier 2 suppliers that report on diverse spend. To promote the use of diverse suppliers, all bids over \$100,000 are required to consider a diverse supplier. Alliant Energy has also

invested in new technology to help identify opportunities to work with small and diverse suppliers as well as enhanced ability to track and monitor progress.

- **Edison Electric Institute’s (EEI) Business Diversity Committee:** Alliant Energy actively participates and partners with EEI Business Diversity Committee on defining metrics and identifying additional opportunities for Supplier Diversity. This committee is focused on establishing long-term relationships with diverse suppliers who provide products and services.
- **Contracts:** Alliant Energy’s standard supplier contractual terms mandate compliance with all policies and procedures established by Alliant Energy — including without limitation health, safety, security, cybersecurity and environmental policies and procedures — which are provided by Alliant Energy to a contractor in writing at any time during the term of their agreement. The contract terms can be accessed at <http://www.alliantenergy.com/AboutAlliantEnergy/DoingBusiness/Suppliers/>.

## Customer experience

### Programs and management

We value our customers’ perspectives and survey them directly throughout the year to find out how our company is performing and where improvements can be made. 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 for our customers.

J.D. Power, a nationally syndicated study, provides a benchmark of our customer satisfaction measures compared with peer utilities. This data provides a comprehensive look at the Alliant Energy brand, which includes five factors: Customer Service, Power Quality and Reliability, Billing and Payment, Price, and Corporate Citizenship and Communications. This comprehensive data source identifies areas where we can improve our customers’ overall experience.

Our company has a Business Resource Center (BRC) staffed by a centralized team of key account managers that provides high-level support to industrial and commercial customers to respond to billing questions, explain tariffs and direct businesses to programs and services we offer. The BRC team members also connect customers with rebates and offer creative energy-efficient solutions to help them reduce energy-related costs.

We use [Power Thinkers](#), our voluntary online residential community consisting of over 3,300 customers in Iowa and Wisconsin, to weigh in on energy-related topics. Power Thinkers provide valuable insights that enhance our decision making as we incorporate the voice of the customer into our decisions.

Our customer service representatives also provide information about energy use and financial options to help customers that may need assistance managing payment of utility bills. We also provide energy assistance information on our company website to explain the [available resources](#).

## Goals and performance

Alliant Energy’s short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our customer experience. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. This includes a metric to achieve a target customer interaction survey score that measures customer survey responses and measures our efforts to create a simple, personalized experience for our customers. The target in 2022 was 8.38 and our company successfully exceeded this by achieving 8.92. We are happy to share that in 2022, nearly 89% of our customers said it was easy to work with us – up

almost 5% from 2021. The Corporate Scorecard metric for customer experience target has been increased to 8.47 for 2023.

## Community giving

### Programs and management

Alliant Energy and its employees are committed to building stronger communities. These efforts take place through a combination of Alliant Energy's charitable Foundation, corporate and employee giving and volunteerism. Alliant Energy's four main areas of giving include Hunger and Housing, Workforce Readiness, Environmental Stewardship and Community Safety & Engagement. The Foundation matches employee/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 2022 actions:

- Total giving for 2022 was \$12.1 million supporting 1,386 organizations throughout our service area. This total includes Alliant Energy Foundation, Corporate and employee/retiree giving.
- Alliant Energy donated [\\$4 million to its Hometown Care Energy Fund](#) for electric and heating bill assistance.
- In 2022, the Alliant Energy Foundation awarded \$1.6 million dollars 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 non-profits with over \$1 million in donations. Additionally, our employees and retirees donated over 70,426 hours of their time through a variety of volunteering efforts including restoring native plants, building Habitat for Humanity® homes and distributing food boxes.
- Alliant Energy awarded \$133,500 in scholarships directly to universities, colleges, and tech schools for 101 high school and college-bound students, reducing the financial burden of college for our customers and promoting education, particularly within Science, Technology, Engineering, and Math (STEM), in our communities.
- Drive Out Hunger is an annual golf event produced by the Alliant Energy Foundation and supported by our corporate partners to fight hunger throughout our service area. Proceeds are given to seven food banks that serve Alliant Energy communities. The company's annual Drive Out Hunger golf event raised \$500,000 and supplied 1.5 million meals in 2022. To date, the event has raised nearly \$5.4 million and provided over 18.5 million meals.
- Alliant Energy Foundation's [One Million Trees](#) program provided funding for 162,928 trees in 2022. The program's goal is to plant one million trees by the end of 2030 and aspires to improve the natural environment for our communities for generations to come. Since its launch, we have partnered with the Iowa Department of Natural Resources, Wisconsin Department of Natural Resources, Trees Forever, Arbor Day Foundation and Menominee Tribe, among other organizations to plant trees in our communities within Iowa and Wisconsin.
- The Alliant Energy Foundation awarded an \$80,000 Impact Grant to the Plant Iowa Beautiful project. This collaboration between Iowa State University (ISU) Extension and Outreach and Keep Iowa Beautiful supported the development of pollinator plots in 10 counties across Iowa. Keep Iowa Beautiful's mission to create pollinator plots across Iowa aligns perfectly with Alliant Energy's

environmental stewardship goals to create spaces for Iowa’s pollinators to flourish and make a significant and positive impact on Iowa’s ecosystem.

- Alliant Energy launched two books in its [Power Chronicles](#) series, graphic novels designed to capture the attention of fifth- through eighth-grade girls. The goal is to keep students interested in STEM and help them consider a career in the field. The first book, *Akilah Finds Her Power*, launched in 2022 and shared stories of female and Black, Indigenous, and People of Color (BIPOC) leaders in STEM. Published in 2023, the second book, *Akilah and the Power of Nature*, focuses on Alliant Energy’s One Million Trees program and ways to improve the environment.
- Alliant Energy donated \$1 million to the Iowa State Fair Blue Ribbon Foundation in 2022 to build a new facility on the historic Iowa State Fairgrounds. The Alliant Energy Landing provides a site for events and group meetings during the Fair and throughout the year. The new facility opened in August and was the site of the Iowa State Fair’s Open Ceremonies in 2022.
- The Alliant Energy Foundation provided a \$75,000 Impact Grant to the United Way of East Central Iowa (UWECI) for the 211 Referral Hotline program to serve residents and local social service programs in Eastern Iowa. The 211 Referral Hotline collects and reports identified community needs and gaps in services. This data provides a real-time analysis that other community data is unable to do, which aids UWECI in identifying and solving the community’s greatest needs.
- In 2022, we continued to identify programs and initiatives centered on diversity, equity and inclusion (DE&I), striving to make the communities we serve and where our employees live, work and play stronger. We provided nearly \$215,000 to non-profit organizations for programs and community events focused on LGBTQ+, DE&I and racial equity initiatives, including \$50,000 Impact Grants to the African American Museum of Iowa and the Center for Black Excellence and Culture.

Learn more about Alliant Energy’s [community giving efforts](#).

<b>Alliant Energy community support</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Corporate</b>	\$ 4,162,835	\$ 6,197,856	\$ 7,271,953
<b>Foundation</b>	\$ 2,887,518	\$ 3,769,467	\$ 3,048,819
<b>Employee and retiree</b>	\$ 1,264,011	\$ 1,163,759	\$ 1,292,958
<b>Drive Out Hunger</b>	\$ 385,000	\$ 400,000	\$ 500,000
<b>Total</b>	<b>\$ 8,699,364</b>	<b>\$ 11,531,082</b>	<b>\$ 12,113,730</b>

• Based on accounting financial data and internal records.

## Economic development

### Growth initiatives

Alliant Energy provides professional and comprehensive economic development services dedicated to assisting existing and new businesses with their expansions. This includes consultation on matters of property site selection, affordable access to energy, community awareness and the many cost-saving, economic development, 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 the economic uncertainty from supply chain issues, global inflationary pressures,

and labor shortages, 2022 culminated with announced industrial growth across our electric and natural gas utility service area in both Iowa and Wisconsin.

Alliant Energy supports and closely partners with our local, regional, and state economic development organizations to grow business and strengthen our communities. With the support of our partners, Alliant Energy helped announce 64 projects in 2022, resulting in over \$2.3 billion in new capital investments and more than 4,100 new jobs for our communities. As a result of our partnership efforts, Alliant Energy was recognized for a fourth straight year as a “[Top Utility in Economic Development](#)” by Site Selection magazine and for the second consecutive year as a “[Top Utility in 2022](#)” by Business Facilities magazine.

In 2022, 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 (OEM), Suppliers and Parts manufacturers, Animal Nutrition (pet food) and Packaging and Plastics and Polymers. Alliant Energy’s economic development team is also focusing on emerging industries like data centers, medical device manufacturing and pharmaceuticals and Controlled Environment Agriculture (indoor agriculture).

## Community partnerships

Alliant Energy continues to develop strong partnerships with our local communities. Key account managers (KAMs) and our local operations teams are assigned to specific communities in our service area. These employees visit and communicate with communities regularly, including serving on area economic development boards of directors. Economic growth cannot happen without the retention and attraction of great workers. 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

Our company supports future community expansion efforts by offering [16 growth sites](#) in Iowa and Wisconsin. Growth sites are locations designed to be ready for industrial or commercial customers to build or expand their 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 to be readily accessible; capability to supply key resources; and ability to provide a qualified workforce. Furthermore, our growth sites are state certified. This means the property has completed detailed pre-development 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 project fit and eliminates predevelopment risk, helping projects meet tight construction deadlines.

## Electric system performance

### Reliability

Alliant Energy is continually working to improve our electric system reliability; however, 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. Other events such as digging, construction or auto accidents can damage lines, poles or other equipment and cause service interruptions. An electrical overload may also cause

the equipment to fail. Regardless of the reason for an outage, Alliant Energy works to restore power as quickly, efficiently and safely as possible.

Our company is focused on providing our customers with reliable electricity and restoring power quickly. In 2022:

- 55% of our customers experienced zero power outages in 2022
- 80% of outage events in 2022 restored power within two hours or less

On average, U.S. electricity customers experienced just over seven hours of electric power interruptions in 2021. When major events—including snowstorms, hurricanes, and wildfires—are excluded, the average duration of interruptions annually remained consistently at around two hours per year from 2013 to 2021 based on reported information to the [U.S. Energy Information Administration \(EIA\)](#).

### Line losses

The transfer of electrical energy between generation facilities, substations and customers is impossible without some loss of energy. Alliant Energy works to minimize these natural line losses on our distribution system through ongoing investments in our electric system infrastructure. Overall, the distribution loss factor for Alliant Energy’s retail sales in 2022 was 2.80%. Our company does not directly own any transmission for our IPL utility subsidiary. Our WPL utility subsidiary does have partial ownership of the transmission company and this loss was [reported](#) as 1.99% in 2022 to the MISO Regional Transmission Organization. In comparison, the [U.S. Energy Information Administration \(EIA\)](#) estimates that electricity transmission and distribution losses equaled about 5% of the electricity transmitted and distributed in the United States from 2017 to 2021.

<b>Alliant Energy Electric line loss factor for retail sales</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>IPL</b>	3.09%	3.09%	3.09%
<b>WPL</b>	2.49%	2.54%	2.50%
<b>Alliant Energy</b>	2.79%	2.82%	2.80%

### Goals and performance

Alliant Energy’s short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our electric reliability. These metrics are applicable company-wide, including executive management, directors, managers, supervisors and non-bargaining employees. This includes metrics to meet the 10-year average of both System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI). For 2022, the company successfully achieved 127% and 119% for SAIDI and SAIFI, respectively. The Corporate Scorecard metric for SAIDI and SAIFI will also be compared to the 10-year averages for 2023 performance.

<b>Alliant Energy electric reliability data</b>			
<b>Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>System Average Interruption Duration Index (SAIDI) in minutes</b>			
<b>IPL</b>	97.1	81.5	68.6
<b>WPL</b>	64.7	81.2	71.1
<b>Alliant Energy</b>	81.0	81.3	69.8

<b>System Average Interruption Frequency Index (SAIFI)</b>			
<b>IPL</b>	0.85	0.82	0.76
<b>WPL</b>	0.58	0.69	0.67
<b>Alliant Energy</b>	0.72	0.75	0.72
<b>Customer Average Interruption Duration Index (CAIDI) in minutes</b>			
<b>IPL</b>	114.3	99.8	90.0
<b>WPL</b>	111.2	117.9	106.4
<b>Alliant Energy</b>	113.0	108.1	97.7
<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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. Major event will be 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 of one inch 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.</li> </ul>			

### Natural gas system performance

Alliant Energy natural gas transmission pipelines deliver gas directly to some large industrial customers and to our company's gate stations, where pressure is lowered for final distribution to utility customers. The distribution systems consist of mains, which are 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 constructed of potentially high-risk materials, such as cast and wrought iron or unprotected bare steel.

Alliant Energy is dedicated to keeping its 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 provide a process for inspecting and assessing the condition of Alliant Energy-owned natural gas pipelines and establishing a maintenance program based on regulatory requirements and best industry practices.

<b>2022 Natural gas system (miles)</b>			
<b>Utility</b>	<b>IPL subtotal</b>	<b>WPL subtotal</b>	<b>Alliant Energy</b>
Gas transmission pipeline	784	38	822
Distribution gas mains	4,388	5,000	9,387
<ul style="list-style-type: none"> <li>Based on internal records and compliance data used for regulatory reporting.</li> </ul>			

<b>2022 Gas distribution main material (% based on miles)</b>			
<b>Utility</b>	<b>IPL subtotal</b>	<b>WPL subtotal</b>	<b>Alliant Energy</b>
Plastic	62%	72%	67%
Cathodically Protected Coated Steel	38%	28%	33%
<ul style="list-style-type: none"> <li>Based on internal records and compliance data used for regulatory reporting.</li> </ul>			

<b>2022 Gas distribution services material (% based on number of services)</b>			
<b>Utility</b>	<b>IPL subtotal</b>	<b>WPL subtotal</b>	<b>Alliant Energy</b>
Plastic	71%	86%	78%
Cathodically Protected Coated Steel	29%	14%	22%
<ul style="list-style-type: none"> <li>Based on internal records and compliance data used for regulatory reporting.</li> </ul>			

<b>Gas emergency responses within 60 Minutes (%)</b>		
<b>2020</b>	<b>2021</b>	<b>2022</b>
99.8%	99.7%	99.4%
<ul style="list-style-type: none"> <li>Based on internal records and compliance data used for regulatory reporting.</li> </ul>		

## Governance

### Regulatory alignment

Alliant Energy's Values guide our political engagement philosophy. Strategic legislative and regulatory alignment is crucial to our ability to deliver the energy solutions and exceptional service that our customers and communities count on in a rapidly evolving energy industry. Alliant Energy advocates 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 advocacy and political activities are governed by our Political Engagement Guidelines. 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, and the reports showing such contributions are posted 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 have the opportunity to engage with elected officials through Alliant Energy's voluntary, nonpartisan political action program.

Our key advocacy areas include the implementation of the Inflation Reduction Act (IRA), signed into law in 2022. 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. As it is a priority for our company, we annually support enhancing federal energy assistance programs for low-income households. Our company's political engagement guidelines, spending and lobbying activities are [disclosed online](#).

Earlier this year, we were again proud to partner with the Edison Electric Institute and The National Energy and Utility Affordability Coalition to brief Congress on the importance of Low-Income Home Energy Assistance Program (LIHEAP) funding. We also worked through our Foundation to encourage community organizations like food banks and the United Way to sign a letter of support for increased LIHEAP funding. Over 30,000 Alliant Energy customers received LIHEAP assistance in 2022 and approximately \$16 million funds were distributed to them.

Alliant Energy's 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. Several of the clean energy provisions we advocated for in the IRA are expected to deliver major benefits to customers by enabling Alliant Energy to take advantage of tax credits benefiting our clean energy plans. We also are members in key national trade associations, including the [Edison Electric Institute](#), [American Clean Power Association](#), [American Gas Association](#) and the [Business Roundtable](#) (BRT), 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 (NDC) pursuant to the Paris Agreement. We also joined BRT in crafting a [message](#) highlighting the importance of sustainability in the work we do to deliver energy to our customers and communities. In addition, we continue to engage in climate change research with the Electric Power Research Institute, which is a non-advocacy, non-profit 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.

## 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. All members, except our Board Chair and Chief Executive Officer, are independent. The Board’s Nominating and Governance Committee oversees sustainability and consists solely of independent directors. Key aspects of our Board of Directors are provided below and current information on corporate governance and Board Leadership can be found on [Alliant Energy’s investor website](#).

- Total members: Nine (including Board Chair and Chief Executive Officer) comprised of four women (44%) and one racially or ethnically diverse (11%) directors in 2023
- Eight out of nine directors are independent
- Lead independent director with clearly defined and robust responsibilities
- Executive sessions of independent directors held at each regularly scheduled board meeting
- Annual board and committee self-assessments
- Share ownership guidelines based on total annual retainer
- Majority voting bylaw provision for directors in uncontested elections

### Board committee focus areas

Alliant Energy recognizes the importance that 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 of our annual Corporate Responsibility Report. The committee oversees progress on important ESG topics, which include a broad range of issues managed by various committees. The Board of Directors and Board committees have ESG responsibilities as summarized below.

Nominating & Governance	Board of Directors	Operations
ESG Oversight Corporate Responsibility Report Board & Management Quality [G] Board Structure [G] Ownership & Shareholder Rights [G]	Purpose, Mission & Strategy [G] Cyber & Physical Security [G] Public Policy Engagement [G]	Climate Change Risks [E] Greenhouse Gas Emissions [E] Water Management [E] Land Use & Biodiversity [E] Energy Portfolio Diversity [E] Emissions & Waste [E] Community Relations [S] Customer Engagement [S] Safety & Health [S] Supply Chain Standards [S] Energy Reliability & Resiliency [S]
	<b>Compensation &amp; Personnel</b>	
<b>Audit</b>	Remuneration & ESG Performance Metrics [G] Human Rights [S] Diversity, Equity & Inclusion [S] Workforce Environment [S] Corporate Culture [S] Workforce Development [S]	
Audit & Financial Reporting [G] Enterprise Risk Management [G] Code of Conduct [G] Conflict of Interest [G] Business Ethics [G]		

E - Environmental, S - Social, G - Governance

## Compensation and pay practices

Alliant Energy's executive compensation program is designed to promote 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, these short-term incentive plan metrics are applied company-wide, including executive management, directors, managers, supervisors and all non-bargaining company employees. Progress achieving these metrics is communicated throughout the year in a Corporate Scorecard.

Alliant Energy's 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. The long-term equity incentive awards are paid in Company stock, which increases equity ownership by management, also aligning management's interests with those of our shareowners. More information can be found in the [Compensation Discussion and Analysis 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
- Double-trigger change-in-control provisions in our severance agreements and long-term awards
- Stock ownership guidelines for executive officers
- Dividends paid on equity awards only if performance targets are met or vesting is completed
- Maximum severance multiplier is no greater than 2.99
- Strong linkage of compensation to achievement of our company's financial, customer-focused and ESG-related goals
- Performance metrics encourage achievement of both absolute growth and relative growth
- No hedging and pledging of company stock
- Clawback policy that applies to our annual short- and long-term incentive plans
- No tax gross-up provisions in our change-in-control agreements
- Limited perquisites for our executive officers