

Alliant Energy Corporation - Sustainability Accounting Standards Board Summary

The Sustainability Accounting Standards Board (SASB) is a voluntary reporting framework for Environmental, Social and Governance (ESG) metrics. SASB provides proposed metrics for electric utilities as part of the infrastructure sector and the summary below aligns with the latest SASB framework (Version 2018-10). This includes Alliant Energy's 2021 performance data and links to our [Sustainability Management and Environmental, Social and Governance \(ESG\) Performance Summary](#) or other relevant public disclosures. Information is provided consistent with our company's regulatory submissions or accepted industry practices and may differ from suggested SASB reporting protocols or methods. Values provided are Alliant Energy totals for regulated electric utility operations unless otherwise specified for our subsidiaries Interstate Power and Light Company (IPL) or Wisconsin Power and Light Company (WPL).

SASB Summary – Electric Utilities & Power Generators Standard		
Topic	SASB Metric	Alliant Energy Information – Calendar Year 2021
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions in carbon dioxide equivalent (CO ₂ -e) (2) % covered under emissions-limiting regulations, and (3) % covered under emissions-reporting regulations	(1) Scope 1 – 15,690,441 Metric tons CO ₂ -e (2) 35% (The Ottumwa Generating Station and Columbia Energy Center are subject to air permit requirements) (3) 100%
	Greenhouse gas (GHG) emissions associated with power deliveries in CO ₂ -e	13,518,611 Metric tons CO ₂ -e
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Refer to Alliant Energy's Climate Report
	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) (2) % fulfillment of RPS target by market	(1) 984,365 customers – Annual Electric Power Industry Report, Form EIA-861 (2) 100%
Air Quality	Air emissions of the following pollutants: (1) Nitrogen oxides (NO _x - excluding N ₂ O), (2) Sulfur dioxide (SO ₂), (3) particulate matter (PM ₁₀), (4) lead (Pb), and (5) mercury (Hg); % of each in or near areas of dense population	(1) NO _x – 5,979 Metric tons (2) SO ₂ – 8,074 Metric tons (3) PM ₁₀ – 754 Metric tons (4) Pb – 0.23 Metric tons (5) Hg – 0.03 Metric tons % of each in or near areas of dense population – Our company operations are not located in or near any large urban areas or cities. In addition, Alliant Energy's electric generation emissions have been significantly reduced by air quality control systems. In 2021, our company has achieved air emission reductions for NO _x of 81%, SO ₂ of 89%, and Hg of 93%. Co-benefit reductions of PM10 and Pb also result from our air quality control systems.

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Water Management	(1) Total water withdrawn (2) Total water consumed	(1) Total water withdrawn – 858,418 thousand cubic meters (2) Total water consumed – 27,271 thousand cubic meters
	% of each in regions with High or Extremely High Baseline Water Stress	% of each in regions with High or Extremely High Baseline Water Stress - Being located 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 as has been experienced by electric utilities located in water-stressed regions of the United States.
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	In 2021, we did not receive any water-related Letters of Non-Compliance.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Refer to Water Management section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary .
Coal Ash Management	Amount of coal combustion residuals (CCR) generated and % recycled	CCR generated – 361,212 Metric tons CCR recycled – 58%
	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Refer to Coal Combustion Residual Surface Impoundments section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary .
Energy Affordability	Average retail electric rate for: (1) residential, (2) commercial, and (3) industrial customers	The following Alliant Energy rates are based on 2021 revenue and sales to retail customers from the electric operating information in the annual Form 10-K report to the U.S. Securities and Exchange Commission. <ul style="list-style-type: none"> Residential 15.16 cents/kilowatt-hour Commercial 11.95 cents/kilowatt-hour Industrial 7.64 cents/kilowatt-hour Total retail 10.90 cents/kilowatt-hour Additional information on the current status of our rate schedules and regulatory filings is available at the following: <ul style="list-style-type: none"> IPL – Iowa Utilities Board (IUB) website WPL – Wisconsin Public Service Commission (PSCW) website
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Disconnections – 29,183 Reconnected in 30 days – 76% In response to the COVID-19 pandemic, Alliant Energy continues to work closely with our state regulatory agencies to manage the transition during the economic recovery including offering flexible payment plans and other resources .

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	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	See Risk Factors section of Alliant Energy’s annual Form 10-K report to the U.S. Securities and Exchange Commission
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate (3) Near miss frequency rate (NMFR)	(1) TRIR – 2.22 (2) Fatality rate – 1 person (3) NMFR – 6.03
End-Use Efficiency & Demand	% of electric load served by smart grid technology	% customer meters served by Advanced Metering Infrastructure – Annual Electric Power Industry Report, Form EIA-861: <ul style="list-style-type: none"> • IPL – 98.9% • WPL – 99.3% • Alliant Energy – 99.1%
	Customer electricity savings from efficiency measures, by market in Megawatt-hours (MWh)	Lifetime electricity savings for 2021 measures based on typical lifespan: <ul style="list-style-type: none"> • IPL – 1,147,899 MWh • WPL – 1,469,775 MWh • Alliant Energy – 2,617,674 MWh
Grid Resiliency	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Refer to Cyber and Physical Security section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary . Alliant Energy’s security program adheres to all applicable compliance requirements, protocols and reporting. There were no material incidents in 2021.
	(1) System Average Interruption Duration Index (SAIDI) (2) System Average Interruption Frequency Index (SAIFI) (3) Customer Average Interruption Duration Index (CAIDI)	(1) SAIDI – 72.4 minutes (2) SAIFI – 0.69 (3) CAIDI – 104.4 minutes
General	Number of customers served: (1) Residential (2) Commercial (3) Industrial	Customers – Annual Electric Power Industry Report, Form EIA-861 (1) Residential – 834,512 (2) Commercial – 147,414 (3) Industrial customers – 2,439
	Total electricity delivered to: (1) Residential (2) Commercial (3) Industrial (4) All other retail customers (5) Wholesale customers	Total electricity delivered based on annual Form 10-K report: (1) Residential – 7,353,000 MWh (2) Commercial – 6,383,000 MWh (3) Industrial – 11,696,000 MWh (4) All other retail customers – 71,000 MWh (5) Wholesale customers – 2,787,000 MWh
	Length of transmission and distribution lines	Distribution Lines: <ul style="list-style-type: none"> • Overhead – 51,718 kilometers • Underground – 17,455 kilometers

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		IPL and WPL do not directly own electric transmission service assets and currently receive transmission services from ITC Midwest LLC (ITC) and American Transmission Company LLC (ATC), respectively. ITC and ATC are independent, for-profit, transmission-only companies.																									
	Total electricity generated, percentage by major energy source, % in regulated markets	<table border="1"> <thead> <tr> <th>2021 Electricity Production</th> <th>MWh</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Coal</td> <td>10,217,886</td> <td>39.71%</td> </tr> <tr> <td>Natural Gas</td> <td>10,054,418</td> <td>39.08%</td> </tr> <tr> <td>Oil</td> <td>680</td> <td>0.003%</td> </tr> <tr> <td>Hydroelectric</td> <td>208,904</td> <td>0.81%</td> </tr> <tr> <td>Solar</td> <td>16,541</td> <td>0.06%</td> </tr> <tr> <td>Wind</td> <td>5,230,989</td> <td>20.33%</td> </tr> <tr> <td>Total</td> <td>25,729,419</td> <td>100.00%</td> </tr> </tbody> </table>	2021 Electricity Production	MWh	%	Coal	10,217,886	39.71%	Natural Gas	10,054,418	39.08%	Oil	680	0.003%	Hydroelectric	208,904	0.81%	Solar	16,541	0.06%	Wind	5,230,989	20.33%	Total	25,729,419	100.00%	
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	Total wholesale electricity purchased	2,422,285 MWh wholesale power purchased from the Midcontinent Independent System Operator, Inc. (MISO) Regional Transmission Organization.																									