ALLIANT ENERGY CORPORATION

Corporate Responsibility Report

Data in this report is current through the end of 2024, unless otherwise specified.

Alliant Energy®

Powering Beyond

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About Alliant Energy

Who we are

Alliant Energy Corporation (NASDAQ: LNT) is a Midwest U.S. energy company headquartered in Madison, Wisconsin, with annual operating revenues of approximately $4 billion. Our company is primarily engaged in electric generation and the distribution of electricity and natural gas. We serve approximately 1 million electric and 430,000 natural gas customers through 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. Travero is a non-utility business subsidiary of Alliant Energy Corporation. Travero is a supply chain solutions company that includes a short-line rail freight service in Iowa; a Mississippi River barge, rail and truck freight terminal in Illinois; freight brokerage services; wind turbine blade recycling services; and a rail-served warehouse in Iowa.

Our mission is to deliver affordable energy solutions and exceptional service that its customers and the communities we serve count on - affordably, safely, reliably and sustainably. This mission aligns with our purpose - to serve customers and build stronger communities - which guides us through the ever-changing dynamics of the economy and the energy industry. We take our responsibility as a corporate citizen seriously, remain a careful steward of the environment and support the communities in our service territories. Our mission and purpose are supported by a strategy focused on meeting evolving customer expectations, providing an attractive return for investors, and advancing emerging technologies with safe, secure energy production.

Our values

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

Reporting frameworks

We're committed to transparency in explaining our sustainability performance and progress. We provide annual updates on sustainability-related issues relevant to our stakeholders and for the energy sector through our voluntary Corporate Responsibility Report.

In addition to this comprehensive summary, the most recent versions of our voluntary reports are available **online**. Included in these reports is our Sustainable Development Goals (SDG) **map** aligning the SDG global indicator framework to our company values. We also update information on our strategic plans in mandatory disclosures including our **Annual Report to Shareowners** and **U.S. Securities and Exchange Commission filings**.

Powering beyond

The energy industry is undergoing a rapid dynamic evolution driven by many factors including renewable energy integration, technological advancements, load growth and changing consumer behavior. Affordable energy services are essential to the health and welfare of the customers and communities in our service territories. We also recognize the role our company plays in helping transition to a low-carbon economy. Our Energy Blueprint focuses on powering homes and businesses today and meeting the energy needs of future generations. We are responsibly powering growth to meet increasing energy demand by modernizing our infrastructure and advancing a balanced resource portfolio. Our Energy Blueprint is strategically paced and incorporates flexibility to adjust to changing conditions as we focus on affordability, safety, reliability, and sustainability.

Our priorities

This report updates our progress to advance our strategy and is organized based on our key priorities:

- Responsible and resilient energy.
- Environmental stewardship and sustainability.
- Reliable and safe service.
- Customer and community growth.
- Employee engagement and development.
- Transparency and accountability.

Stakeholder outreach

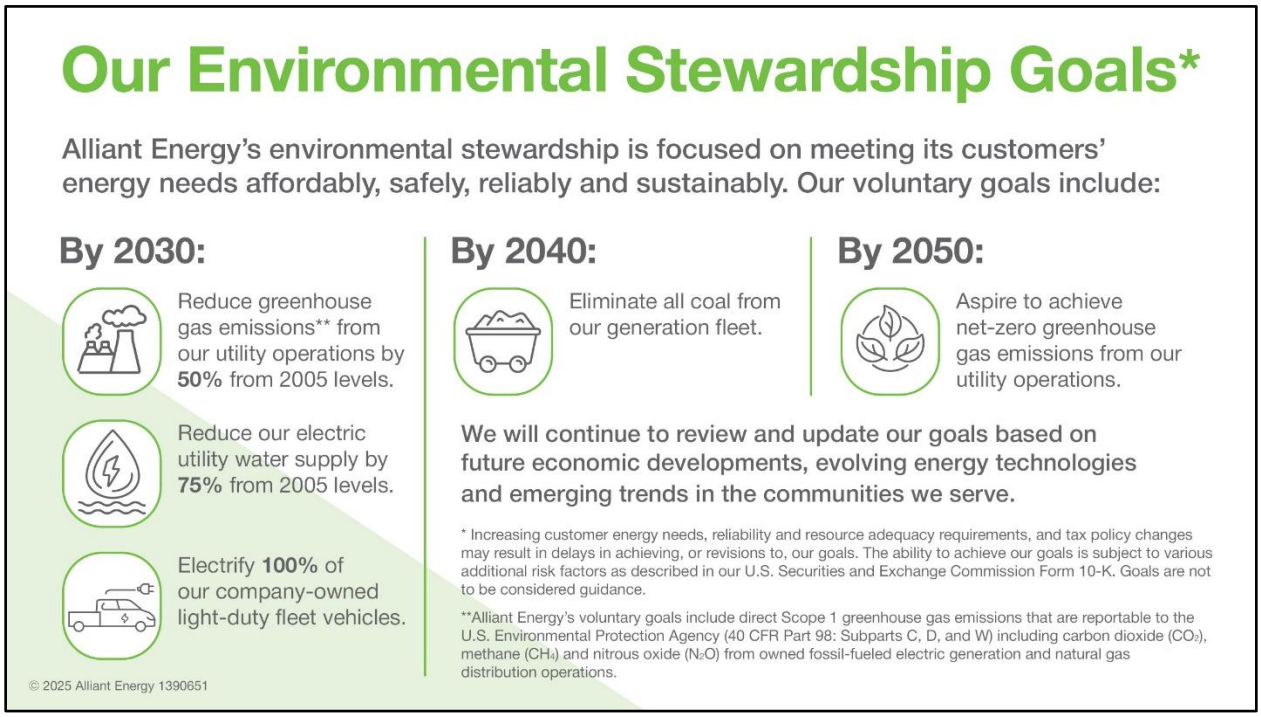
We engage with our external stakeholders to understand their sustainability priorities and share how we fulfill our purpose of serving customers and building stronger communities. In addition to these voluntary outreach efforts, we also engage with our stakeholders through formal regulatory proceedings and public comment hearings. These discussions foster mutual education. They help us identify potential issues as well as possible collaboration opportunities to provide energy solutions that better serve our customers and communities and provide transparency about our efforts to build a strong, resilient energy future.

Communication and engagement	
External interest group	**Examples of our outreach efforts**
Customers	• Key account management and Business Resource Center for commercial and industrial customers. • Power Thinkers online residential advisory panel. • Market research and focus groups. • Mobile applications. • Monthly newsletters. • Bill messaging. • Local media and news distribution.
Communities	• Alliant Energy Foundation grants and corporate giving. • Employee and retiree volunteering. • Event support. • Group and association memberships. • Involvement on local economic development boards. • Community open house and conversation events. • Facility project updates. • Company executive visits and forums.
Current and future facility neighbors	• Project update meetings. • Letters and newsletters. • Landowner meetings. • Public presentations and forums.
Governmental and regulatory agencies	• Periodic individual meetings. • Participation in working groups and task force committees. • Energy Blueprint updates. • Facility tours. • Regulatory filings.
Nongovernmental organizations and other stakeholders	• Periodic individual meetings. • Involvement in collaborative groups that facilitate broader group discussions. • Involvement in ecological conservation efforts.
Investors	• Periodic individual meetings. • Quarterly earnings calls. • Attendance at investor relations conferences. • Regular investor filings (Annual Form 10-K, Form 10-Q, etc.).

Responsible and resilient energy

Our strategic priorities include making significant customer-focused investments toward more reliable, resilient, and sustainable customer energy solutions.

Our environmental stewardship goals



To effectively meet the growing energy needs and evolving customer preferences in the communities we serve, we must maintain flexibility to adapt our voluntary goals. We periodically review and update our environmental stewardship goals to reflect these changes, along with other factors that influence our company's dynamic role in advancing the transition to a low-carbon economy.

Addressing climate change is a complex global issue. Considerable uncertainties remain in evaluating the future pathway to net-zero carbon emissions. We participate in the Electric Power Research Institute (EPRI) **SMARTargets™** initiative. This project is developing a publicly reviewed science-based methodology to assess and verify the alignment of corporate greenhouse gas emission reduction goals with the objectives of the Paris Agreement under the United Nations Framework Convention on Climate Change.

We provide further details about our progress to manage greenhouse gas emissions in our company's **Climate Report**, which we organize based on the Task Force on Climate-Related Financial Disclosures (TCFD) framework. In addition, we provide information related to our strategic plan investments and risk factors in our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission.

Energy efficiency and demand response

We designed our energy efficiency programs, summarized below, to reduce total energy usage as well as manage peak periods by reducing or shifting energy use through demand response. We periodically update this portfolio of options based on evolving customer needs.

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

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

Iowa Energy Efficiency Plan

In October 2023, the Iowa Utilities Commission approved the IPL 2024-2028 Energy Efficiency Plan (EEP) submitted under docket number EEP-2022-0150. The EEP budget of $237 million includes savings targets of 505.9 gigawatt-hours and 3.7 million therms over five years.

Here are some 2024 highlights of IPL-related energy efficiency program results.

- Over 13,500 IPL customers enrolled in the **Alliant Energy® Smart Hours** demand response program resulting in 16,793 kilowatts (kW) in demand savings over the course of eight demand events. This averaged approximately 1.39 kW demand savings per participating customer per summer event.
- The **Instant Discounts program** achieved 186% of our kilowatt-hours (kWh) goal with 48,084,581 kWh in energy savings from products purchased and installed in participating customers' homes.

Wisconsin Focus on Energy programs

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

Here are some 2024 highlights of WPL-related energy efficiency program results.

- We enrolled 13,696 new customers into our Smart Hours smart thermostat demand response program. This program averaged approximately 1.25 kW demand savings per customer per summer event.
- We served 39 low-income customers through the supplemental weatherization program. A third-party evaluation of the program estimated these households saved an average of 412 therms and 1,194 kWh per customer.

Annual energy savings

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

First year annual savings: Electric (megawatt-hours)			
Year	**2022**	**2023**	**2024**
IPL	88,427	70,628	118,673
WPL	103,431	78,092	72,250
Alliant Energy	191,858	148,719	190,923
• Energy efficiency data provided in the table are based on incremental annual electricity savings for the reporting year as reported for Energy Information Administration Form 861. • First year savings represent energy saved in the initial year an efficiency measure is put into place.			
Lifetime savings: Electric (megawatt-hours)			
Year	**2022**	**2023**	**2024**
IPL	1,061,127	847,530	1,424,077

WPL	1,412,410	1,420,913	1,321,666
Alliant Energy	2,473,537	2,268,443	2,745,743

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

First year annual savings: Gas (therms)			
Year	**2022**	**2023**	**2024**
IPL	586,832	375,851	351,735
WPL	3,088,507	4,481,500	3,127,881
Alliant Energy	3,675,339	4,857,351	3,479,616

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

Lifetime savings: Gas (therms)			
Year	**2022**	**2023**	**2024**
IPL	7,041,989	4,709,664	4,220,821
WPL	46,995,356	69,190,738	49,318,000
Alliant Energy	54,037,345	73,900,402	53,538,821

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

Renewable portfolio standards

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

- IPL is required to have at least 49.8 megawatts (MW) nameplate capacity from a renewable energy resource. In 2024, IPL's owned renewable nameplate capacity totaled approximately 1,700 MW.
- WPL is required to have at least 9.28% of the energy it provides its retail electric customers come from renewable sources on an annual basis. In 2024, WPL provided 36.1% renewable energy based on retail electric sales.

Renewable energy credits (RECs) are tradable environmental commodities that represent proof that 1 megawatt-hour (MWh) of electricity was generated from an eligible renewable energy resource. We track our RECs in the Midwest Renewable Energy Tracking System (M-RETS). RECs can be sold and traded, giving the purchaser of the RECs claim to the renewable energy and environmental attributes. The RECs we generate may be sold or exchanged on the renewable energy market, including to buyers not located in the states we serve.

Alliant Energy renewable energy credit transaction amounts (RECs in MWh)			
Year REC was generated	**2022**	**2023**	**2024**
RECs retired or held for RPS compliance and regulated electric utility programs	10,178,128	9,268,501	10,796,546
RECs sold, transferred or retired for other purposes	948,511	929,252	1,150,472
Total RECs from produced and purchased renewable resources	11,126,639	10,197,753	11,947,018

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

Renewable energy based on retail sales (%)			
Year	**2022**	**2023**	**2024**
IPL	52.7%	45.9%	50.1%
WPL	23.6%	26.0%	36.1%
Alliant Energy	40.0%	37.1%	43.8%

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

Customer renewable options

We offer various voluntary renewable energy options and green tariffs for our customers to help support their renewable energy and sustainability goals. In addition, we manage the RECs these programs create in M-RETS and may retire them depending on the type of customer option or tariff participation.

Second Nature

- The **Second Nature®** program allows our electric customers to choose an incremental amount of their annual electricity usage to come from wind and solar resources in Iowa and Wisconsin. A third party annually verifies all electricity purchased on behalf of Second Nature participants comes from qualified renewable resources. The RECs generated are retired in M-RETS.
- In 2024, our Second Nature program supplied 53,481 MWh of **wind and solar generation** to enrolled customers.

Customer-Hosted Renewables

- The **Customer-Hosted Renewables®** program lets us partner with commercial and industrial electric customers by building, owning and operating a solar project and/or a battery storage project on customer-owned land. Our distribution system benefits from the added energy

generation and the customer receives a monthly lease payment. The customer can also purchase the RECs for the energy the system they host generates.

- We currently have seven WPL and seven IPL customer-hosted solar sites in operation.
- In 2024, our Customer-Hosted Renewables program supplied 25,064 MWh of solar energy.

Community Solar

- The Alliant Energy® **Community Solar** program allows electric customers, who may not choose to or be able to host solar panels at their home or business, to subscribe to energy from a centralized solar facility in their state.
- We placed our first IPL community solar project into service in Cedar Rapids, Iowa, in early 2024. As of April 2025, we have two solar projects in operation for our WPL customers in Fond du Lac and Janesville, Wisconsin.
- In 2024, our Community Solar program supplied 10,049 MWh of renewable energy.

Renewable Energy Partner

- With the **Alliant Energy® Renewable Energy Partner** program (REP), we build, own and maintain or, through a PPA, have a third party build, own and maintain a dedicated renewable energy facility on behalf of a large commercial or industrial customer. The renewable energy facility may be on the customer's property or a more suitable off-site location. This program enables the customer to directly benefit from renewable generation and advance their sustainability efforts through both additionality and Renewable Energy Credits.
- In June 2024, our first solar site of the program, Ledgeview Solar, LLC, in Fond du Lac, Wisconsin, began commercial operations.

Our customer renewable projects comprise a portion of our generation capacity, as detailed in the table below.

Customer renewable project sites (in Megawatts)			
Program name	**IPL projects**	**WPL projects**	**Alliant Energy total**
Customer-Hosted Renewables	8.78	9.04	17.82
Community Solar	4.50	3.25	7.75
Renewable Energy Partner	0	5.00	5.00

- Project size capacity values for solar sites are provided as megawatts and alternating current (AC).
- Table reflects projects in service as of July 2025.

Electrification adoption

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

In 2024 we:

- Commissioned two direct current (DC) fast chargers in Poynette, Wisconsin.
- Supported customers interested in installing EV chargers through the National Electric Vehicle Infrastructure (NEVI) Formula Program; we completed engineering site reviews and cost estimates and provided letters of support in their applications.

- Worked with a large industrial customer in Iowa to demo a two-week pilot replacing two diesel yard trucks with electric equivalents to test technology cost, feasibility, performance, and customer satisfaction and assess pilot outcomes for longer term off-road electrification.
- Commissioned EV chargers for the Hy-Vee distribution center in Chariton, Iowa, where the company is piloting the use of 30 electric trailer refrigerated units, replacing diesel equivalent trailers.

We are part of the **National Electric Highway Coalition**, led by the Edison Electric Institute, which assists in the development of EV fast-charging stations along major U.S. travel corridors. Additionally, we continue to utilize Clean Power Research's **WattPlanEV** tool to provide customers with a personalized view of how an EV might fit into their budget and lifestyle. Find more information on electric vehicle infrastructure and charging on our **website**.

Annual performance and progress

In 2020, we announced our voluntary goal to electrify our active light-duty fleet by the end of 2030. At the end of 2024, 26% of our passenger vehicles, pickup trucks up to half a ton, and forklifts were either a battery electric vehicle or a plug-in hybrid electric vehicle.

Light-duty fleet electrification goal progress			
Year	**2022**	**2023**	**2024**
Alliant Energy	13%	16%	26%
• This goal includes IPL and WPL fleet vehicles: Passenger vehicles, pickup trucks up to half a ton, and forklifts that were either a battery electric vehicle or a plug-in hybrid electric vehicle.			

Environmental stewardship and sustainability

Our environmental commitment

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

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

Environmental management plan

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

The main components of our environmental management plan are to:

- Identify gaps in existing processes that may impede completion of environmental obligations in our operations.

- Develop or refine processes to ensure compliance with all environmental requirements, regulations and responsibilities.
- Communicate best practices across the organization to prevent environmental incidents.
- Achieve zero environmental incidents.

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

ISO 14001 alignment

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

Environmental assessment program

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

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

Facilities with operations subject to environmental regulatory requirements are eligible for environmental assessments. We select these facilities using a risk-based approach. We conduct both formal on-site environmental assessments and virtual environmental records reviews. We conducted environmental assessments on approximately 29% of eligible facilities in 2024.

Incident monitoring program

Our company goal is to always meet all environmental requirements. We maintain an environmental management information system to manage and track over 3,400 environmental tasks and help ensure compliance.

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

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

Compliance results

We strive to operate in compliance with environmental requirements. However, there have been occasions our company received notices of noncompliance from a regulatory agency, which sometimes resulted in fines or penalties. In 2024, we were issued two notices of noncompliance, one related to a vegetation management issue and one related to a stormwater issue.

Environmental compliance summary			
Year	**2022**	**2023**	**2024**
Number of notices of noncompliance	2	4	2
Fines or penalties ($)	$14,576	$0	$0
Dollar values shown in table include fines or penalties related to noncompliance events based on total amount paid by calendar year and may include amounts assessed in connection to regulatory enforcement actions occurring in prior years.			

Facility closure and workforce transition

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

We seek to establish transparent communication and workforce transition programs for our employees to navigate shifts in our workforce needs that coincide with changes in our energy portfolio. Through our commitment and well-coordinated activities, many employees affected by our generation facility retirement announcements have successfully transitioned, or will transition, to new roles within our company. After our decision to delay or forgo facility closures and convert to gas, we launched a comprehensive program to prepare our workforce for the future. This program includes the creation of future-dated positions to provide additional opportunities for affected employees, to ensure stability in

their careers and meet the needs of the business. To further support our workforce, we emphasized the importance of providing employees opportunities to learn new and different skills to keep pace with new technologies and different positions. This includes cross-training between roles and informal leadership opportunities. We also facilitate sharing skilled resources between facilities to optimize our talent pool and enhance operational efficiency.

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

Closure and rehabilitation costs

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

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

See our **Annual Form 10-K** report to the U.S. Securities and Exchange Commission for additional information on removal costs and AROs, specifically in Note 1(j), Note 2 and Note 13 in the Combined Notes to Consolidated Financial Statements.

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 our company in 2024 based on available information were approximately 13.1 million metric tons of carbon dioxide equivalent (CO_2e). The primary GHG source from our utility subsidiaries (approximately 99%) are direct emissions of carbon dioxide (CO_2) from fossil-fueled electric generation. We provide additional details of our Scope 1 direct emissions in our **Climate Report**.

Scope 2 emissions from purchased electricity

Scope 2 GHG emissions primarily refer to indirect emissions associated with generation of electricity or heat purchased by an entity for its own use. This is considered an indirect Scope 2 GHG emission because another utility company provides the energy. Our estimated Scope 2 GHG emissions from this purchased electricity in 2024 were approximately 912 metric tons of CO_2e using the location-based method or 896 metric tons of CO_2e using the market-based method. We provide additional details of our Scope 2 direct emissions in our Climate Report.

Facility energy use

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

Facility energy use: Electric (kilowatt-hours)			
Year	**2022**	**2023**	**2024**
IPL supplied	22,282,670	25,022,700	24,297,344
WPL supplied	13,802,378	13,665,994	13,721,850
Travero (Alliant Energy supplied)	1,304,850	1,342,254	1,821,764
Other utility	1,558,198	1,524,138	1,389,116
Alliant Energy total	**38,948,096**	**41,555,086**	**41,230,074**

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

Facility energy use: Natural gas (therms)			
Year	**2022**	**2023**	**2024**
IPL provided	253,825	220,478	189,899
WPL provided	285,979	253,530	208,891
Travero (Alliant Energy supplied)	892	2,823	11,562
Other utility	421,056	370,894	344,557
Alliant Energy total	**961,752**	**847,725**	**754,909**

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

We receive almost all our electric energy directly from the grid. The exceptions are a solar array located at the Madison Headquarters and a 4-megawatt solar facility that offsets auxiliary electricity needs for the adjacent West Riverside Energy Center. In 2024, 99% of our facility electric energy consumption came from the distribution grid located in our service territories. 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 2024 at our facilities, approximately 45% (18,511,005 kilowatt-hours (kWh)) came from renewable sources. The remaining 55% (22,556,062 kWh) came from nonrenewable resources.

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

Company energy use

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

Company energy use: Electric (megawatt-hours)			
	2022	**2023**	**2024**
Facility electric use			
IPL	22,603	25,335	24,585
WPL	14,318	14,182	14,200
Travero	2,027	2,038	2,445
Facility subtotal	38,948	41,555	41,230
Generation electric use			
IPL	483,851	378,423	327,459
WPL	473,695	496,160	532,971
Generation subtotal	957,546	874,583	860,430
Alliant Energy total	**996,494**	**916,138**	**901,660**

- Electric use for operations facilities is based on Alliant Energy internal records including electric meter readings and utility bills, and includes electricity provided by IPL or WPL and electricity purchased from other utilities.
- Generation electric use is assumed to be the difference between gross and net generation.
- Generation electric use at WPL includes the West Riverside solar array, contributing 5,079, 5,784 and 6,081 megawatt-hours in 2022, 2023 and 2024, respectively.

Company energy use: Gas (therms)			
	2022	**2023**	**2024**
Facility gas use			
IPL	409,338	364,925	307,757
WPL	459,776	407,142	353,229
Travero	92,638	75,658	105,485
Facility subtotal	961,752	847,725	766,471

Generation gas use			
IPL	355,689,880	490,950,040	444,257,520
WPL	486,412,360	601,874,560	597,067,520
Generation subtotal	842,102,240	1,092,824,600	1,041,325,040
Alliant Energy total	**843,063,992**	**1,093,672,325**	**1,042,091,511**

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

We assume electricity used at our generating facilities comes from the on-site generator but does not contribute to net power production. Most of this energy usage is from the combustion of fossil fuels. However, a 4-megawatt solar facility at the West Riverside Energy Center in Beloit, Wisconsin, serves the generating station's auxiliary electricity needs. In 2024, the West Riverside solar facility generated 6,081 megawatt-hours of electricity. In 2024, 3% of our company-wide electric energy consumption came from renewable energy use.

Thermal air emissions

Air emissions sources

Thermal emissions are pollutants released into the air as a byproduct of energy production at fossil-fueled electric generation facilities. We utilize air quality control systems at our fossil-fueled electric generating units to reduce emissions. The technologies installed include: Electrostatic precipitators; baghouse/fabric filters; activated carbon injection; dry flue gas desulfurization; low nitrogen oxides (NO_x) burners; over-fired air; and selective catalytic reduction.

The thermal emissions in **Appendix C** include the total mass emissions and the emissions rate per megawatt-hour (MWh), both on a net and gross MWh basis. All information is on a heat input or ownership share basis.

Annual performance and progress

We continue to track reductions in our sulfur dioxide (SO_2), NO_x and mercury (Hg) emissions. In 2024, compared to 2005 levels we achieved reductions of 95% for SO_2, 87% for NO_x and 97% for Hg emissions.

Water management

Water use sources

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

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 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. Find additional data regarding our water use and management in **Appendix D**.

Wastewater monitoring and measurement

We monitor wastewater discharges in accordance with the requirements and standards set forth in National Pollutant Discharge Elimination System permits and state statutes. We determine wastewater discharge quantity using methods set forth in Wisconsin and Iowa statutes using a combination of flow meters and pump operation hours at the point of discharge. Certified laboratories evaluate wastewater quality. We store results of wastewater samples in our environmental management information system, which we also use to report them through Iowa's and Wisconsin's electronic reporting systems.

Annual performance and progress

We continue to track progress on our voluntary 75% reduction goal for water withdrawals. Our water reduction goal covers all our electric utility operations, including owned fossil-fueled electric generation, hydroelectric generation and our supporting facility operations.

Alliant Energy total electric utility water reductions			
2005 (million gallons)	**2024 (million gallons)**	**Volume reduced 2005-2024 (million gallons)**	**% reduction 2005-2024**
458,601	162,074	296,528	65%

- 2005 is the baseline year for benchmarking.
- Freshwater withdrawal volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units.

Planning, risks and resilience

Being in the Midwest, historically we have not been directly affected by droughts or water scarcity issues that have caused operational slowdowns or temporary shortages for utilities in water-stressed regions of the United States. However, we proactively consider both water availability and quality in our planning and ongoing operations. We also proactively take steps to protect our facilities in the event of increased precipitation by developing flood plans. These plans consider the key to successful flood preparations to be advanced planning, careful monitoring of predicted water levels, early preparation and training.

We consider water reduction and reuse when designing new projects. A few examples include:

West Riverside Energy Center

- We designed this facility to take stormwater from diverted roof drains and reuse it for process makeup water, reducing groundwater use by approximately 70,000 gallons per year.

Emery Generating Station

- We designed this facility to utilize Clear Lake Sanitary District gray water as cooling tower makeup. In 2024, the facility used approximately 306 million gallons of gray water that otherwise would have come from another source such as groundwater.

Edgewater Generating Station

- We installed a dry bottom ash handling system on Unit 5 in 2018 and retired Unit 3 and Unit 4 (in 2015 and 2018, respectively) that employed once-through cooling water.
- We redirected some wastewater streams in 2021 for use as makeup water in the facility's Unit 5 scrubber air quality control system to not only reduce water use but also minimize arsenic and mercury in the facility's wastewater discharges. This redirected water reduces freshwater withdrawals from Lake Michigan we would otherwise need for the scrubber.

All remaining coal-fired generating stations have either converted to natural gas or otherwise eliminated wet ash handling requiring discharge to ash ponds. This further reduces water use and discharges.

Coal combustion residuals

Management and compliance

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

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

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

Beneficial use highlights

Recycling coal ash for beneficial use reduces the amount of landfilled material. In 2024, we were able to beneficially use 65% of CCR generated. Nearly all (94%) of the beneficially used material went to encapsulated applications such as use in cement ready-mix, cement raw feed, subbase under hard surfaces and asphalt. Beneficial use fluctuates year-to-year based on the utilization of individual coal-fired units.

The CCR is tested prior to any beneficial use and comply with applicable beneficial use regulations.

Waste management

General waste sources

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

Annual performance and progress

Our large construction and decommissioning projects require contractors to divert at least 75% of construction waste from landfills. In 2024, we achieved a 96% diversion rate for this waste stream primarily comprised of metal, wood and concrete. For waste management data, see **Appendix F**.

Waste reduction strategy

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

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

Sustainable management of electronic waste

We have been committed to recycling electronic equipment for more than 15 years. Cascade Asset Management (Cascade) in Madison, Wisconsin, processes all items accepted for the program for reuse or to recycle in accordance with the **e-Stewards Standard for responsible recycling**. It processes all equipment in the United States and ships no e-waste overseas to developing countries for disposal. Cascade securely destroys electronic data before it cleans, tests and either refurbishes or recycles the equipment. In 2022, we verified Cascade's compliance with these standards as well as state and federal environmental regulations through a third-party audit coordinated by CHWMEG Inc., a nonprofit

organization comprised of companies interested in collaborating to efficiently conduct waste vendor audits.

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

Sustainable management of decommissioned wind turbine blades

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

Seeking a solution to divert these materials from landfills, our logistics subsidiary, Travero, launched a company called REGEN Fiber®. **REGEN Fiber** has created a patented and eco-friendly process to convert decommissioned wind turbine blades, primarily made from fiberglass and plastics, into a reinforcement fiber that increases the strength and durability of concrete and mortar applications such as pavement, slabs-on-grade and precast products.

Waste vendor audit process

In 2019, we joined CHWMEG Inc., a nonprofit organization comprised of companies interested in collaborating to efficiently conduct waste vendor audits. Our company's participation provides comprehensive, independent audits of commercial waste companies we may hire to treat, store, dispose of, recycle/refurbish or transport waste and spent materials. Our membership offers us an opportunity to complement our current waste management program.

In 2024, we conducted five audits of our contracted waste vendors' primary and secondary waste disposal facilities through CHWMEG Inc., and all met or exceeded our standards.

Natural capital and biodiversity management

Biodiversity commitment

Our **Biodiversity Commitment Statement** expresses 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.

Initiatives and support

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

- As part of our wind energy generation program, we successfully obtained an approved Habitat Conservation Plan (HCP) and incidental take permit under the Endangered Species Act. The HCP will establish a long-term conservation plan that protects, avoids, minimizes, restores and enhances habitats for select bat species and minimizes operational impacts to our owned wind operations.
- Since 1999, we've been a partner in Wisconsin's HCP to protect the endangered Karner Blue butterfly.

- We study the emerging concept of agrivoltaics through partnerships with **Iowa State University** and the **University of Wisconsin-Madison**.
- We work toward our goal to plant 1 million trees through various tree planting programs as described in the following sections.
- We partnered with Natural Power LLC to use the EchoSense smart bat curtailment system at our English Farms Wind Farm to mitigate impacts on bat species and increase wind generation.
- We partnered with Electric Power Research Institute on a proposal for U.S. Department of Energy funding to study ultraviolet bat deterrents at wind farms.

One Million Trees initiative

In 2021, we announced our One Million Trees initiative, an effort to help plant a million trees by the end of 2030. In addition to providing shade, as these trees grow and mature, they will naturally reduce greenhouse gases, improve water quality and provide wildlife habitat. Our approach includes supporting public land restoration efforts, residential tree events for our customers and public tree planting projects in the communities we serve. As of December 2024, the initiative helped plant 551,288 trees through our state and community partnerships. We track progress toward our goal on our **website**.

Community tree planting programs

We have partnered with community tree planting programs for over 32 years and historically offered assistance to Iowa communities where our company provides service. We award grants for community-based tree planting projects that provide energy-saving benefits. **Trees Forever** administers and facilitates the program, providing educational and planning support. In 2022, we made the program available to communities in Wisconsin. These programs now help support our One Million Trees initiative and build upon the lifetime impacts achieved to date.

- Cumulative number of trees and seedlings planted: 1,114,943.
- Cumulative number of projects awarded in communities we serve: 3,417.
- Cumulative community tree planting dollars awarded: More than $8 million.

In 2025, for the 26th year, the Arbor Day Foundation named us a Tree Line USA® award recipient in honor of our commitment to protect and enhance urban trees. Tree Line USA is a partnership between the Arbor Day Foundation and the National Association of State Foresters that recognizes utilities for their efforts. We conserve trees where feasible and ensure we use best practices to preserve the quality and health of trees.

Avian Protection Plan

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

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

Approximately 28% of our electric distribution lines are now underground rather than overhead. Underground electric lines are the preferred infrastructure, where feasible and cost-effective, when planning new lines or upgrading existing facilities. Construction of underground infrastructure will reduce land and vegetation impacts and protect avian species and other wildlife from overhead power line interactions.

Minimizing construction impacts

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

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

Natural capital

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

Habitat protected, enhanced or restored by Alliant Energy		
Habitat type	**Description**	**Acres**
Pollinator	An area designated and planted with a variety of forbs (flower plants) intended to provide nectar resources (food) and nesting space for pollinators.	314
Prairie	Land dominated by grasses and forbs providing valuable habitat for wildlife and pollinators.	80
Enhanced vegetation	Vegetation planted within solar arrays that includes a limited number of native forbs and grasses to benefit wildlife while ensuring compatibility with site operations.	1,617
Wetland	A place covered by water either seasonally or permanently as designated by federal and state regulatory rules and policies.	359
Other	Includes: • Private land trusts defined with a 501(c)(3). • Habitat conservation plan (HCP) land specially designated to protect and/or promote threatened or endangered species. • Land that does not meet any other Alliant Energy-defined primary use categories.	14,965
	Total acres	**17,335**

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

Envision™ recognition

Verification history

The Institute for Sustainable Infrastructure designed the **Envision™** Sustainability Framework to enhance infrastructure projects across the full range of environmental, social and economic impacts. In 2024, we continued to use the rating system to guide our plans, designs and delivery of sustainable and resilient infrastructure.

We achieved Platinum level Envision verification for 11 of our utility-scale solar projects across WPL and IPL that became operational from 2022 to 2024. See **Appendix G** for more information on our Envision verified sites.

Reliable and safe service

Cyber and physical security

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

Cyber security

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

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

Physical security

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

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

Programs and management

For the past six years, we have participated in the Edison Electric Institute (EEI) security culture self-assessment exercise. We have made steady growth in our scores each year, which remain consistent with utilities of similar size and geographic location. The exercise helps advance our knowledge and corporate culture cybersecurity protections, physical security protections, response/recovery exercises,

external partnerships and information sharing, and security governance, risk and workforce management.

In addition to our involvement with the EEI, we are active in collaborative networks that rapidly share security information with the Electricity Information Sharing Analysis Center (E-ISAC) and the Downstream Natural Gas Information Sharing and Analysis Center (DNG-ISAC) and share best practices with peers through the American Gas Association. Additionally, we seek to adhere to all applicable compliance requirements, protocols and reporting procedures, including federal and state information privacy laws and regulations.

In addition to the details of our cybersecurity program in our Annual Form 10-K, our security programs include:

Management and collaboration.

- Integrated Security Operation Center staffed 24x7x52, Crisis Management Team, Rapid Response Team and Cyber Security Incident Response Team with access to dedicated Emergency Operations Center.
- Government partnerships to understand potential threats and develop response strategies.
- EEI mutual assistance network membership to speed recovery from significant energy grid damage events.

Risk identification, prevention, preparation and response guidelines.

- Review of third-party relationships by our legal, sourcing and cybersecurity teams to identify potential risks introduced by vendors, software and hardware manufacturers and professional services providers.
- Regular security assessments of threats and vulnerabilities that lead to strengthening cyber and physical security measures at our operating facilities to deter malicious attacks.
- Team dedicated to operational technology security and the support of cybersecurity tools.

Training, education and awareness.

- Employee awareness training.
- Phishing training and testing program.
- Education via blog posts, emails and lunch-and-learn events.
- Workplace violence employee training exercises.
- Field worker security and safety training material.

Communication protocols and internal reporting.

- Emergency Operations Center Incident Command for communication and coordination with local and regional stakeholders.
- Company-wide employee emergency mass notification system.
- Company-wide security policies and procedures covering physical, cyber and critical infrastructure protection.
- Standardized incident command structure with unified language and reporting regardless of incident type.

- Information technology (IT) and telecommunication systems implemented with segmentation and multiple levels of access controls.

Employee security training

We conduct physical and cyber training for our employees and contractors who access our networks. The training program includes role-based and other ad-hoc training sessions for targeted audiences as needed. We require all employees and contractors to take annual general security awareness training, tracked through our learning management systems. We conduct monthly phishing tests as a core component of our cybersecurity awareness program designed to measure the efficacy of our cybersecurity training and education efforts. We collect results and present them to the executive leadership team each month. In addition to training all employees, we conduct monthly internal exercises and training scenarios for physical security staff and leadership designed to evaluate incident readiness. These actions continue to demonstrate and reinforce personal accountability to protect our assets and review incident reporting procedures.

Emergency Management Services

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

We assess and prepare for potential risks that could affect our operations. We have an established incident command structure and strategic framework for our company's incident response, disaster recovery, and response planning efforts. Emergency Management Services manages and implements these programs and integrates all levels of planning for incidents across the enterprise.

Incident Response Plans

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

Disaster Recovery Plan

Our Disaster Recovery Plans focus on the loss of facilities or equipment that affect our ability to provide the essential services our customers, employees and stakeholders expect. They address immediate intervention to minimize further losses brought on by an incident and begin the recovery process, including activities and programs to restore critical business functions and return our organization to an acceptable condition. We also have disaster recovery plans for our IT infrastructure, systems and applications to ensure continuity of our digital operations.

Ongoing Emergency Management

Emergency Management is the ongoing planning, training, exercising and improvement of processes related to incident response. Our organization's training and exercise program encompasses a variety of efforts to better prepare and equip us to respond and recover.

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

Wildfire Mitigation Plan

Our service territories are in a region with low risk of wildfires. However, we have implemented a Wildfire Mitigation Plan to assess mitigation strategies and operational protocols in the event of active wildfires or increased wildfire risk period. Our distribution system operations team continually monitors the electric system and has procedures for immediate response to system abnormalities and public safety. We engage with the Electric Power Research Institute, Edison Electric Institute, natural resource agencies and various other groups to identify best practices and make informed decisions related to our procedures and emergency response protocols.

Employee and contractor safety

Our safety commitment: Live safety. Everyone. Always.

Our first priority is that nobody gets hurt. That is why one of our core values is, "Live safety. Everyone. Always." The Board of Directors delegated oversight of all safety management programs and compliance to the Operations Committee.

Our safety strategy

We are committed to being a learning culture in which we leverage insights from those who best understand the work to continuously improve our processes. We recognize mistakes happen; our goal is to identify ways to fail safely and incorporate what we learn into our plans. We designed our Learning Team process to emphasize the value of lessons learned and prevent serious injuries and fatalities.

Safety culture

Safety is a cornerstone of our company's culture. We take pride in our robust safety practices, which are driven by our executive and local safety leadership teams. These teams collaboratively establish our safety vision, strategy, and priorities. They ensure safety education and recognition of employee contributions are integral to our operations.

In January 2024, we partnered with Safemap International to conduct an employee safety culture survey. Nearly 80% of our employees participated in the survey. The results revealed we outperform top safety culture companies in several areas. The results also provided us a roadmap for areas where we can improve.

Contractor and public safety

We are dedicated to hiring safe contractors. We partner with ISNetworld to ensure a consistent and objective process for prequalification, selection, performance monitoring, and review of the safety, health, and environmental aspects of physical work contractor management. Our contractors must achieve a passing grade in ISNetworld.

To reduce risk and promote safety and health for contractors, our employees and the public, we require contractors to complete our safety orientation training before they commence work at our sites. Our contracts include comprehensive minimum safety requirements that establish clear expectations. This helps us monitor and address any safety issues or concerns that may arise during a project.

Public safety is equally important. As we provide energy to our customers' homes and businesses, we engage in awareness campaigns and offer natural gas and electric public safety presentations at no cost to the communities we serve. We also provide free online resources, training programs and guidance to assist local emergency responders.

Annual performance and progress

We prioritize proactive management of our safety performance through a comprehensive behavioral safety-based program that includes leading indicators, lagging indicators, and targeted focus programs. We focus on timely injury reporting to ensure employees receive care and treatment as quickly as possible. In 2024, 95% of all injuries were reported within a 24-hour window. Our safety management system captures and tracks best practices, near misses, job site briefings, safety observations, safety conversations, and any unsafe conditions. This system provides the insights we need to foster a positive safety culture and promotes compliance with safety rules, processes and procedures. Additionally, it enables us to broadly share lessons learned to shape mindsets and behaviors and prevent similar events. We develop annual safety management plans to target and mitigate specific risks or incidents from the previous year.

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

Alliant Energy: Employee and contractor safety data			
Year	**2022**	**2023**	**2024**
Alliant Energy employee safety			
Employee recordable incident rate	2.62	2.77	2.17
Employee lost-time incident rate	0.56	0.41	0.53
Employee severity rate	14.98	11.91	8.23
Employee near miss frequency rate	6.79	7.72	6.75
Employee fatalities	0	0	0

Alliant Energy contractor safety			
Contractor recordable incident rate	1.00	1.10	1.06
Contractor fatalities	0	0	0

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

Electric system performance

Reliability

Our electric system investments focus on reliability and resilience, yet some power outages still occur. Many are the result of weather-related events and interference from trees or wildlife. As preventive measures, we conduct tree trimming near our distribution lines and install animal guards on our equipment. Underground electric lines are the preferred infrastructure, where feasible and cost-effective, when planning new lines or upgrading existing facilities. However, other events such as digging, construction and auto accidents can damage lines, poles or other equipment and cause service interruptions. An electrical overload can also cause equipment to fail. Regardless of the reason for an outage, we work to restore power as quickly, efficiently and safely as possible.

Line losses

Transmission and distribution (T&D) loss is the difference between the total energy generated and purchased by customers. The transfer of electrical energy between generation facilities, substations and customers is impossible without some loss. This primarily occurs due to heat loss in the wires moving electricity, and energy loss in transformers when voltage is stepped up or down. We periodically assess the approximate distribution line loss for our electric system operations. Based on these studies, we estimate the overall energy distribution loss factor for our utility subsidiaries to be 3.09% for IPL and 3.12% for WPL. We work to minimize natural line losses on our distribution system through ongoing investments in our electric system infrastructure. Our company does not directly own any transmission for IPL. We have partial ownership of the Wisconsin transmission company, American Transmission Company LLC, which **reported** its loss for WPL as 1.93% in 2024 to the Midcontinent Independent System Operator, Inc. Regional Transmission Organization. In comparison, the **U.S. Energy Information Administration** (EIA) estimates electricity T&D losses equaled about 5% of the electricity transmitted and distributed in the United States from 2018 to 2022.

Annual performance and progress

Our company tracks various reliability-metrics including the System Average Interruption Duration Index (SAIDI) and the System Average Interruption Frequency Index (SAIFI). In 2024, the SAIDI result was 85.3 and the SAIFI result was 0.93. In comparison, the EIA's most recent reported average 2023 values in the United States for SAIDI and SAIFI are 118.4 minutes and 1.0 interruptions per year, respectively.

Alliant Energy electric reliability data			
Year	**2022**	**2023**	**2024**
System Average Interruption Duration Index (SAIDI) in minutes			
IPL	68.6	83.8	101.7
WPL	71.1	52.1	68.9
Alliant Energy	69.8	67.9	85.3
System Average Interruption Frequency Index (SAIFI)			
IPL	0.76	0.79	1.07
WPL	0.67	0.60	0.80
Alliant Energy	0.72	0.69	0.93

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

Natural gas system performance

Our regulated utilities deliver natural gas to customers through our intrastate transmission pipeline and distribution system. None of these pipelines are made of potentially high-risk materials such as cast or wrought iron or unprotected bare steel. We operate in compliance with applicable state and federal regulations including requirements of the Pipeline and Hazardous Materials Safety Administration.

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

2024 natural gas system (miles)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Gas transmission pipeline	761.81	37.88	799.69
Distribution gas mains	4,439.74	5,131.20	9,570.94

- Natural gas intrastate transmission pipelines deliver gas directly to some large industrial customers and to our gate stations, where pressure is lowered for final distribution to utility customers.
- The distribution systems consist of mains, usually located along or under city streets, and smaller service lines that branch off the mains and distribute natural gas service to homes and businesses.
- Numbers are based on internal records and compliance data used for regulatory reporting.

2024 gas distribution main material (% based on miles)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Plastic	63.61%	73.78%	69.06%
Cathodically protected coated steel	36.39%	26.22%	30.94%
• Numbers are based on internal records and compliance data used for regulatory reporting.			

2024 gas distribution services material (% based on number of services)			
Utility	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
Plastic	72.71%	87.57%	79.51%
Cathodically protected coated steel	27.29%	12.43%	20.49%
• Numbers are based on internal records and compliance data used for regulatory reporting.			

Gas emergency responses within 60 Minutes (%)		
2022	**2023**	**2024**
99.4%	99.5%	99.1%
• Numbers are based on internal records and compliance data used for regulatory reporting.		

Supply chain

We approach relationships with suppliers the way we approach everything else we do: we focus on delivering energy and exceptional service our customers and communities count on affordably, safely, reliably and sustainably. Our standard supplier contractual terms mandate compliance with all policies and procedures we've established, including without limitation health, safety, security, cybersecurity and environmental policies and procedures.

Customer and community Growth

Customer experience

We value our customers' perspectives. We distribute a customer interaction survey (CIS) throughout the year to ask their level of satisfaction with certain interactions. We ask customers to rate their experience with us when we restore power after an outage, install or exchange a meter or deliver other services.

Our key account managers (KAMs) play a crucial role fostering relationships with large commercial and industrial customers. The team serves as a single point of contact with customers to navigate and facilitate discussions internally and externally to address customer questions and align customer goals with available solutions. KAMs also work closely with community and economic development partners to maintain engagement and support attraction and expansion needs.

Our Business Resource Center is staffed with employees trained to provide personalized assistance to business and agricultural customers. They typically handle inbound questions on topics that include service and billing, energy efficiency programs, payments and more.

We use **Power Thinkers**, our voluntary online residential community of nearly 2,500 customers in Iowa and Wisconsin, to weigh in on topics. Power Thinkers provide valuable insights that enhance our decision-making as we incorporate the voice of the customer into our decisions.

Customer support agents provide valuable information on energy use and financial options to help customers manage utility bills. We support enhancing federal energy assistance programs, including the Low-Income Home Energy Assistance Program (LIHEAP), for low-income households. Over 38,000 Alliant Energy customers received LIHEAP assistance in 2024, approximately $16.1 million in total allocated funds. The Alliant Energy **Hometown Care Energy Fund** is an assistance program that provides up to $500 per eligible household to help with heating and cooling costs. In 2024, our company contributed $2 million toward the fund, which raised a total of $4 million through additional donations.

Additionally, **our website** offers detailed energy assistance resources to help customers understand the available support.

Annual performance and progress

We track various metrics to help us measure our progress to create a simple and personalized experience for customers. For example, a portion of our overall corporate metric is based on an average CIS that measures customers' responses to a question on their overall satisfaction (ranging from 0 to 10). The target in 2024 was 8.61, with a threshold at 8.39 and maximum of 8.83. We were successful in 2024 earning a CIS score of 8.51.

Community giving

Programs and management

We are dedicated to building stronger communities through various efforts, including charitable giving through the Alliant Energy Foundation, corporate and employee/retiree contributions, and volunteerism. Our corporate and Foundation giving focuses on four key areas: Hunger and housing, workforce readiness, environmental stewardship, and community safety and engagement. Additionally, the Foundation matches qualifying employee and retiree donations of $50 or more, up to a maximum of $3,500 and $1,000 respectively per year, to eligible 501(c)(3) charitable organizations.

In 2024, our Foundation, corporation, employees and retirees volunteered more than 80,000 hours and gave more than $9 million to support over 1,300 nonprofit organizations throughout our service territories.

Refer to our website for additional information on our **community giving efforts**.

Alliant Energy community support			
Year	**2022**	**2023**	**2024**
Corporate	$7,271,953	$6,547,192	$5,815,395
Foundation	$3,048,819	$2,490,450	$2,440,364
Employee and retiree	$616,821	$430,158	$470,951
Drive Out Hunger	$500,000	$515,000	$520,000
Total	**$11,437,593**	**$9,982,800**	**$9,246,710**
Numbers are based on accounting financial data and internal records. Excluded from these totals are employee and retiree personal giving donations. The Giving Together Campaign only tracks donations from employees and retirees entered into an internal system and cannot accurately represent the full extent of employee and retiree contribution to the communities we serve. Removing these personal giving totals ensures accuracy in our reporting.			

Economic development

Growth initiatives

We provide professional and comprehensive economic development services to attract new customers and help existing customers expand. This includes consultation on matters of property site selection, affordable access to reliable energy, community awareness and the many available cost-saving opportunities, economic development, and local and state resources. One focus is providing energy solutions for existing and new businesses in our service territories. 2024 culminated with announced industrial growth across our electric and natural gas utility service territories in both Iowa and Wisconsin.

Here are some of our recent economic development highlights.

- Through the first quarter of 2025, we have executed electric service agreements with new data center customers which include aggregate, maximum demands of approximately 2.1 gigawatts.
- With the support of our partners, we helped announce 50 projects in 2024, resulting in over $3.86 billion in new capital investments and more than 2,400 new jobs for our communities.
- Site Selection magazine recognized us as a **Top Utility in Economic Development** for the sixth consecutive year and Business Facilities magazine recognized us as a **Top Utility** for the fifth consecutive year.
- Additionally in 2024, we continued to work with Schneider Consulting to identify and reach out to growth industries that would benefit by locating in our service territories.

Community partnerships

We have strong partnerships with our local communities. We assign key account managers and our local operations teams to specific communities in our service territories.

Among the various actions through which we supported our communities in 2024, we:

- Served on various area economic development boards of directors.
- Offered organizational funding, strategic planning services and support to economic development organizations.
- Published a newsletter to community representatives.
- Provided more than $500,000 to Iowa and Wisconsin communities via our dues and partnership program. Among statewide partnerships, we supported the Wisconsin Policy Forum and the Iowa Rural Development Council.
- Partnered with Iowa State University's Center for Industrial Research and Service to provide resources and guidance to over 500 local businesses and manufacturers.
- Completed construction on the Alliant Energy Agriculture Innovation Lab at the Iowa State University Research Park to create an agriculture technology epicenter in the heart of our service territories.
- Partnered with BioForward, the Wisconsin state agency that supports the state’s strong bio health, pharmaceutical and medical device manufacturing industry.

Our relationships with the regent universities in Iowa has given Alliant Energy a strong competitive advantage in business attraction. Companies interested in expanding in the state, particularly those in

biofuels, increasingly rely on us to help them access the academic expertise at the universities and build their network in the state.

Data centers

Data centers are specialized facilities designed to house computer systems and associated components, such as telecommunications and storage systems. They are quickly becoming the backbone of the digital economy, essential for storing, processing and distributing large amounts of data. We have entered into agreements with various customers that plan to develop data centers within our service territories. Our collaboration on these projects will support local job and business growth within these communities.

Growth sites

To support future community expansion efforts, we offer **growth sites in Iowa and Wisconsin**. Growth sites are locations designed to be ready for industrial or commercial customers to build or expand business. Growth sites generally have a minimum of 80 acres, are served by Alliant Energy electric and/or natural gas service and are development-ready. Preliminary due diligence minimizes risk for businesses, enabling them quickly to determine if a site will satisfy critical requirements within their construction timeline.

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

Employee engagement and development

Programs and management

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

- Total Rewards program.
- Employee engagement.
- Talent development and workforce readiness.

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

Human rights policy

Our **Human Rights Statement** reflects our policies and values that guide how we interact with our employees and external stakeholders. The Compensation and Personnel Committee of the Board of Directors oversees our employee programs and policies, including employee engagement initiatives. In addition, the chief executive officer and the senior vice president and chief human resource officer develop and implement employee-related business strategies and advance employee engagement efforts.

Health and wellness

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

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

Talent development and workforce readiness

To prepare our workforce and build our talent pipeline, we support our employees in their skill development and career growth, offering several training opportunities, development programs and tuition reimbursement. All non-bargaining employees work collaboratively with their leaders to develop annual performance and development goals. Development goals help identify opportunities to learn through a mix of on-the-job experience, collaboration and formal content to build needed skills for today and the future. Additionally, non-bargaining employees complete self and leader performance assessments at midyear and year-end. Having clear expectations, regular performance discussions and frequent feedback all play a key role in successful performance and career growth at Alliant Energy.

We offer all employees online, self-paced content that contains extensive skill and leadership development opportunities. This includes our Leadership Attribute Toolbox, which guides leaders through online development aligned with the leadership skills most vital to our company. In addition, we offer mentoring opportunities as well as leader learning sessions in which leaders share best practices and hear from peers on various leadership topics such as giving feedback, goal setting and having career conversations.

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

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

program gives us the flexibility to tailor training to match our needs, training employees in our facilities and on our equipment, consistent with our safety standards and employee expectations.

Through these various channels, our bargaining and non-bargaining employees completed an estimated 52,928 hours of content in 2024, an average of about 17 hours per employee.

Alliant Energy 2024 training hours		
Training and development topic	**Number of courses completed**	**Estimated employee training hours**
Technical/safety	56,555	33,536
General/onboarding	5,998	1,762
Compliance/required	14,178	4,945
Cyber/physical security	13,623	4,230
Leadership/professional	9,213	8,455
Total	**99,567**	**52,928**
• Training hours are estimated based on data collected from internal records and training courses logged.		

Collective bargaining and labor relations

We are committed to constructive dialogue and good faith negotiations with legally recognized unions. As of the end of 2024, 58% of our employees were covered under collective bargaining agreements. We respect the right of our employees to form, join or not join a labor union without fear of reprisal, intimidation or harassment. Most of IPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 204 (Cedar Rapids) collective bargaining agreement and all WPL's bargaining unit employees are covered by the International Brotherhood of Electrical Workers Local 965 collective bargaining agreement. We provide updates to the status of these agreements in our **Annual Form 10-K** reports to the U.S. Securities and Exchange Commission.

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

Transparency and accountability

Political engagement

Strategic legislative and regulatory advocacy is crucial to our ability to deliver the energy solutions and exceptional service our customers and communities count on in a rapidly evolving energy industry.

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

We comply with all state and federal laws, including those surrounding disclosure, to provide transparency on lobbying activities and political contributions or expenditures. The company is

prohibited from making direct contributions to candidates for political office. However, our employees can engage with elected officials through our voluntary, nonpartisan political action program.

We disclose our company's political engagement guidelines, spending and lobbying activities **online**.

Corporate governance

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. We provide key aspects of our Board of Directors in our **Proxy Statement**.

Board committee focus areas

We recognize the importance corporate responsibility and governance have on our operations. These matters are reflected in our company purpose and values. The Nominating and Governance Committee is responsible for general oversight of these issues, including review and approval of our annual Corporate Responsibility Report. The committee oversees our company's progress on important corporate responsibility topics, which include a broad range of issues handled by various committees. The Board of Directors and Board committees covered corporate responsibility matters in 2024 as described in our **Proxy Statement**.

Compensation and pay practices

Our executive compensation program promotes our strategic plan. The Compensation and Personnel Committee of the Board of Directors approves performance compensation goals. Payments under incentive compensation plans are tied directly to the achievement of key financial goals and operational goals, including goals related to customer experience, environmental targets, workforce engagement and safety.

Find more information in the **Compensation Discussion and Analysis section of our Proxy Statement**.

Appendices

Appendix A: ISO 14001 alignment

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

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

	• Analyze trends in environmental performance indicators. • Implement environmental management programs. • Improve the environmental management program to reduce environmental risk.

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

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

Alliant Energy facility buildings: Certifications and renewable energy systems		
Facility	**Location**	**Building features**
Cedar Ridge Wind Farm Operations	Eden, WI	LEED: Gold Geothermal system
Baraboo Operations	Baraboo, WI	LEED: Silver
Iowa Technical Training	Marshalltown, IA	LEED: Gold
Sheboygan Operations	Sheboygan, WI	LEED: Gold
Osceola Operations	Osceola, IA	LEED: Certified
Whispering Willow Wind Farm Operations	Iowa Falls, IA	LEED: Gold
Bent Tree Wind Farm Operations	Hartland, MN	LEED: Certified
Prairie du Chien Operations	Prairie du Chien, WI	LEED: Gold
Ottumwa Operations Center	Ottumwa, IA	LEED: Silver
Ottumwa Generating Station Administration	Chillicothe, IA	LEED: Certified
Spring Green Operations	Spring Green, WI	Geothermal system
Grinnell Operations	Grinnell, IA	Envision verified
Marshalltown Generating Station	Marshalltown, IA	Envision verified 2.55-MW AC solar facility with 548 kWh battery
West Riverside Energy Center	Town of Beloit, WI	Envision verified 4.0-MW AC solar facility
Alliant Energy Headquarters	Madison, WI	**Solar Demonstration Project**
• The Marshalltown solar/battery facility is connected to the grid and the power generated is delivered to electricity customers through an interconnection agreement with Midcontinent Independent System Operator, Inc. • The West Riverside solar facility is not grid connected and auxiliary power generated offsets energy use from the generating station.		

Appendix C: Thermal air emissions

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

Thermal emissions: Mass			
NO_x (tons)	**2022**	**2023**	**2024**
IPL	2,705	2,639	2,024
WPL	2,085	2,096	2,341
Alliant Energy	4,790	4,735	4,365
SO_2 (tons)	**2022**	**2023**	**2024**
IPL	3,618	3,385	2,676
WPL	1,292	1,169	1,278
Alliant Energy	4,910	4,554	3,954
Hg (pounds)	**2022**	**2023**	**2024**

IPL	31	19	14
WPL	25	18	18
Alliant Energy	56	37	32
CO_2 (tons)	**2022**	**2023**	**2024**
IPL	6,626,501	6,281,671	5,046,554
WPL	7,801,474	8,591,721	9,291,381
Alliant Energy	14,427,975	14,873,392	14,337,935
PM (tons)	**2022**	**2023**	**2024**
IPL	469	327	248
WPL	299	233	327
Alliant Energy	768	560	575
PM10 (tons)	**2022**	**2023**	**2024**
IPL	346	194	161
WPL	291	224	310
Alliant Energy	637	418	471
Lead (tons)	**2022**	**2023**	**2024**
IPL	0.11	0.11	0.08
WPL	0.03	0.02	0.04
Alliant Energy	0.14	0.13	0.12
Volatile organic compounds (tons)	**2022**	**2023**	**2024**
IPL	47	28	22
WPL	85	87	103
Alliant Energy	132	115	125

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

Thermal emissions: Rate per net MWh			
NO_x (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.67	0.58	0.54
WPL	0.39	0.34	0.37
Alliant Energy	0.51	0.44	0.43
SO_2 (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.90	0.75	0.71
WPL	0.24	0.19	0.20
Alliant Energy	0.52	0.43	0.39
Hg Rate (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.0000038	0.0000021	0.0000019
WPL	0.0000023	0.0000014	0.0000014
Alliant Energy	0.0000030	0.0000017	0.0000015
CO_2 Rate (lbs./MWh net)	**2022**	**2023**	**2024**

IPL	1,652	1,391	1,344
WPL	1,460	1,387	1,459
Alliant Energy	1,542	1,389	1,416
PM Rate (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.12	0.07	0.07
WPL	0.06	0.04	0.05
Alliant Energy	0.08	0.05	0.06
PM10 Rate (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.09	0.04	0.04
WPL	0.05	0.04	0.05
Alliant Energy	0.07	0.04	0.05
Lead Rate (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.000028	0.000025	0.000022
WPL	0.000006	0.000004	0.000007
Alliant Energy	0.000015	0.000012	0.000012
Volatile Organic Compounds Rate (lbs./MWh net)	**2022**	**2023**	**2024**
IPL	0.01	0.01	0.01
WPL	0.02	0.01	0.02
Alliant Energy	0.01	0.01	0.01

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

Thermal emissions: Rate per gross MWh			
NO_x rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.64	0.56	0.52
WPL	0.37	0.33	0.35
Alliant Energy	0.49	0.42	0.41
SO_2 rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.85	0.72	0.68
WPL	0.23	0.18	0.19
Alliant Energy	0.50	0.41	0.37
Hg rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.0000036	0.0000020	0.0000018
WPL	0.0000022	0.0000014	0.0000013
Alliant Energy	0.0000028	0.0000017	0.0000015
CO_2 Rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	1,558	1,335	1,288
WPL	1,398	1,334	1,401
Alliant Energy	1,467	1,334	1,359
PM rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.11	0.07	0.06
WPL	0.05	0.04	0.05

Alliant Energy	0.08	0.05	0.05
PM10 rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.08	0.04	0.04
WPL	0.05	0.03	0.05
Alliant Energy	0.06	0.04	0.04
Lead rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.000027	0.0000238	0.0000209
WPL	0.000006	0.0000035	0.0000064
Alliant Energy	0.000014	0.0000117	0.0000114
Volatile organic compounds rate (lbs./MWh gross)	**2022**	**2023**	**2024**
IPL	0.01	0.01	0.01
WPL	0.02	0.01	0.02
Alliant Energy	0.01	0.01	0.01

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

Appendix D: Water management

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

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

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

Freshwater withdrawal: Electric generation (million gallons)			
Year	**2022**	**2023**	**2024**
IPL	177,903	116,518	99,903
WPL	52,279	56,027	62,145
Alliant Energy total	230,182	172,545	162,048

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

Freshwater consumption: Electric generation (million gallons)			
Year	**2022**	**2023**	**2024**
IPL	2,148	2,251	1,710
WPL	4,327	5,215	4,704
Alliant Energy total	6,475	7,466	6,414

- Freshwater consumption volumes are adjusted for the equity share of jointly owned fossil-fueled electric generation units and include 100% of fully owned and operated fossil-fueled electric generation units. IPL generation includes the equity share volumes for units operated by MidAmerican Energy.
- Figures are based on Alliant Energy records and EPRI 2015 Technical Report, Evaluation of Freshwater Withdrawal and Consumption in Electricity Generation Based on Future Projections to 2030.
- Consumption primarily includes water losses due to evaporation and process use sent to the sanitary system or off-site treatment facilities.

Water use: Operational facilities (million gallons)			
Year	**2022**	**2023**	**2024**
IPL	27	23	21
WPL	4	6	5
Alliant Energy total	31	27	25

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

Water use: Percentage recycled (million gallons)			
Year	**2022**	**2023**	**2024**
IPL	99%	98%	98%
WPL	92%	91%	92%
Alliant Energy	97%	96%	96%

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

Water from alternative sources (million gallons) and % of total withdrawals						
Year	**2022**		**2023**		**2024**	
	Volume	%	Volume	%	Volume	%
IPL	230.34	0.13%	304.27	0.26%	306.16	0.31%
WPL	0.00	0.00%	0.00	0.00%	0.00	0.00%
Alliant Energy	230.34	0.10%	304.27	0.18%	306.16	0.19%

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

Wastewater volume discharged: Electric generation (million gallons)			
Year	2022	2023	2024
IPL	176,766	113,458	97,404
WPL	48,527	51,460	58,249
Alliant Energy	225,292	164,918	155,652

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

Appendix E: Coal combustion residuals management

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

Alliant Energy coal combustion residuals management amounts			
Year	**2022**	**2023**	**2024**
Product use (tons)	204,028	181,747	163,953
Product use %	61%	65%	65%
Product use (metric tonnes)	185,093	164,880	148,738
Storage on-site (tons)	17,244	0	0
Storage on-site %	5%	0%	0%
Storage on-site (metric tonnes)	15,644	0	0
Disposal (tons)	112,253	97,003	89,972
Disposal %	34%	35%	35%
Disposal (metric tonnes)	101,835	88,001	81,622
Total CCR generated (tons)	333,525	278,751	253,925

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

2024 coal combustion residual management breakdown			
Utility company	**IPL subtotal**	**WPL subtotal**	**Alliant Energy**
CCR product beneficial use (tons)	52,286	111,667	163,953
% CCR product use	76%	60%	65%
CCR product beneficial use (metric tonnes)	47,434	101,303	148,737

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

Appendix F: Waste management

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

Alliant Energy waste management summary				
2022	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% recycled**
Hazardous	4.32	0.4	3.92	9%
Nonhazardous	26,078.13	15,841.29	10,236.84	61%
Universal	26.17	26.17	0	100%
Construction and demolition	4,753.23	4,155.86	597.38	87%
2023	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% recycled**
Hazardous	40.06	0.62	39.44	2%
Nonhazardous	34,262.83	23,933.85	10,328.98	70%
Universal	32.33	32.33	0	100%
Construction and demolition	27,411.61	25,133.76	2,277.85	92%
2024	**Quantity generated (tons)**	**Recycled (tons)**	**Disposed (tons)**	**% recycled**
Hazardous	15.96	0.08	15.88	0%
Nonhazardous	12,144.94	7,027.95	5,116.99	58%
Universal	42.00	42.00	0	100%
Construction and demolition	26,187.76	25,160.44	1.027.32	96%

- Alliant Energy waste management summary table includes nonregulated operations from Travero plus our regulated utility operations for IPL and WPL.
- Data are reported as equity share, based on internal records and compliance data accepted by the EPA, Iowa Department of Natural Resources and Wisconsin Department of Natural Resources.
- Data listed in this table includes the equity-share for jointly owned electric generation units including the IPL Ottumwa Generation Station, WPL Columbia Energy Center and WPL West Riverside Energy Center.
- These totals include the equity-share of jointly owned electric generation units operated by MidAmerican Energy including Neal 3, Neal 4 and Louisa.

Appendix G: Envision verified Alliant Energy sites

Refer to the **Envision recognition** section for additional information on Envision.

Envision™ verified Alliant Energy sites			
Project	**Location**	**Verification date**	**Envision™ award level**
Marshalltown Generating Station	Marshalltown, Iowa	April 2017	Platinum
Dubuque Solar	Dubuque, Iowa	April 2018	Platinum
English Farms Wind Farm	Montezuma, Iowa	June 2019	Platinum
Upland Prairie Wind Farm	Everly, Iowa	June 2019	Platinum

West Riverside Energy Center	Beloit, Wisconsin	March 2020	Platinum
Wood County Solar Project	Town of Saratoga, Wisconsin	March 2023	Platinum
Bear Creek Solar Project	Richland County, Wisconsin	June 2023	Platinum
North Rock Solar Project	Town of Fulton, Wisconsin	January 2024	Platinum
Paddock Solar Project	Town of Beloit, Wisconsin	April 2024	Platinum
Cassville Solar Project	Grant County, Wisconsin	June 2024	Platinum
Wautoma Solar Project	Wautoma, Wisconsin	June 2024	Platinum
Albany Solar Project	Green County, Wisconsin	June 2024	Platinum
Springfield Solar Project	Lomira, Wisconsin	July 2024	Platinum
Beaver Dam Solar Project	Dodge County, Wisconsin	August 2024	Platinum
Creston Solar Project	Union County, Iowa	January 2025	Platinum
Wever Solar Project	Lee County, Iowa	February 2025	Platinum

Commitment Statements

Environmental commitment

Refer to **Our environmental commitment** section for more information.

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 the Operations Committee of the Board of Directors.

Biodiversity commitment

Refer to **Biodiversity commitment** section for more information.

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 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 the Operations Committee of the Board of Directors.

Human rights statement

Refer to our **Human rights policy** section for more information.

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 and our Code of Conduct. 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 a workplace where all employees feel welcome. We provide equal employment opportunities to all employees and job applicants consistent with 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 Occupational Safety and Health Administration requirements. We go beyond compliance and are committed to providing a workplace where everyone has a voice. Leadership is vested in our executive and local safety leadership teams. Our Leadership Team routinely conducts crew visits and meets with employees in the field to get first-hand information regarding the technical aspects of the work, culture, barriers and any other issues that could affect the safety of the work that they are performing. Ensuring that our employees have a healthy work/life balance and quality of life during their working years and into retirement is of paramount importance. We have embraced wellness and ergonomics programs into all workplace activities to help ensure that our employees' physical and mental health is at peak condition throughout their lives.

Community

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

Suppliers

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

Human Rights

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

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

Approved by the Compensation and Personnel Committee of the Board of Directors.

Forward-looking statements

This material includes forward-looking statements. These statements can be identified because they include words such as "expects," "expected," "plans," "will," "outlook," "estimate," "target," "may," "believe," "goal," "potential," "projected," "projection," or other words or expressions of similar import. Similarly, statements that describe future plans or strategies, our environmental stewardship goals, future emissions reductions, transitioning our energy resources, planned resource additions, and scenarios and scenario results 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, regulatory agency orders and executive orders, and changes in public policy, including potential repeal of or modifications to the Inflation Reduction Act of 2022; the ability to complete construction of generation and energy storage projects by planned in-service dates and within the cost targets set by regulators due to cost increases of and access to materials, equipment and commodities, which could result from tariffs, duties or other assessments, inflation, labor issues or supply shortages, the ability to successfully resolve warranty issues or contract disputes and the ability to obtain adequate generator interconnection agreements to connect the new projects to the Midcontinent Independent System Operator, Inc. (MISO) in a timely manner; the ability of potential large load growth customers to timely construct new facilities, as well as the resulting higher system load demand by expected levels and timeframes; the ability to achieve the expected level of tax benefits based on tax guidelines, timely in-service dates, compliance with prevailing wage and apprenticeship requirements, project costs and the level of electricity output generated by qualifying generating facilities, and the ability to efficiently utilize the renewable generation and energy storage project tax benefits to achieve IPL's authorized rate of return and for the benefit of IPL's and WPL's customers; the ability to utilize tax credits generated to date, and those that may be generated in the future, before they expire, as well as the ability to transfer tax credits that may be generated in the future at adequate pricing; disruptions to ongoing operations and the supply of materials, services, equipment and commodities needed to continue to operate and maintain existing assets and to construct capital projects, which may result from geopolitical issues, tariffs, supplier manufacturing constraints, regulatory requirements, labor issues or transportation issues, and thus affect the ability to meet capacity requirements and result in increased capacity expense; the ability and cost to provide sufficient generation and the availability of sufficient transmission capacity for potential load growth, including significant new commercial or industrial customers, such as data centers; the timely development of technologies, innovations and advancements to provide cost effective alternatives to traditional energy sources; the future development of technologies related to electrification, and the

ability to reliably store and manage electricity; changes to the MISO resource adequacy process establishing capacity planning reserve margin and capacity accreditation requirements that may impact how and when new and existing generating facilities, including IPL's and WPL's additional solar generation, may be accredited with energy capacity, and may require IPL and WPL to adjust their current resource plans, to add resources to meet the requirements of MISO's process, or procure capacity in the market; economic conditions and the impact of business or facility closures in Alliant Energy's service territory; changes in demand for energy in Alliant Energy's service territory; continued access to the capital markets on competitive terms and rates, and the actions of credit rating agencies; inflation and higher interest rates; the impacts of changes in the tax code, including tax rates, minimum tax rates, adjustments made to deferred tax assets and liabilities, and changes impacting the availability of and ability to transfer renewable tax credits; issues associated with environmental remediation and environmental compliance, including compliance with all current environmental and emissions laws, regulations and permits and future changes in environmental laws and regulations, including the Coal Combustion Residuals Rule, Cross-State Air Pollution Rule and federal, state or local regulations for emissions reductions, including greenhouse gases (GHG), from new and existing fossil-fueled electric generating units under the Clean Air Act, and litigation associated with environmental requirements; increased pressure from customers, investors and other stakeholders to more rapidly reduce GHG emissions; the ability to defend against environmental claims brought by state and federal agencies, such as the U.S. Environmental Protection Agency and state natural resources agencies, or third parties, such as the Sierra Club, and the impact on operating expenses of defending and resolving such claims; the direct or indirect effects resulting from breakdown or failure of equipment in the operation of electric and gas distribution systems, such as mechanical problems, disruptions in telecommunications, technological problems, and explosions or fires, and compliance with electric and gas transmission and distribution safety regulations, including regulations promulgated by the Pipeline and Hazardous Materials Safety Administration; issues related to the availability and operations of electric generating units, including start-up risks, breakdown or failure of equipment, availability of warranty coverage and successful resolution of warranty issues or contract disputes for equipment breakdowns or failures, performance below expected or contracted levels of output or efficiency, operator error, employee safety, transmission constraints, compliance with mandatory reliability standards; impacts that excessive heat, excessive cold, storms, wildfires or natural disasters may have on operations and construction activities; changes in technology that alter the channels through which customers buy or utilize Alliant Energy's products and services; current or future litigation, regulatory investigations, proceedings or inquiries; reputational damage from negative publicity, protests, fines, penalties and other negative consequences resulting in regulatory and/or legal actions; employee workforce factors, including the ability to hire and retain employees with specialized skills, impacts from employee retirements, changes in key executives, ability to create desired corporate culture, collective bargaining agreements and negotiations, work stoppages or restructurings; changes to the creditworthiness of, or performance of obligations by, counterparties with which Alliant Energy has contractual arrangements, including large load growth customers, participants in the energy markets and fuel suppliers and transporters; the direct or indirect effects resulting from pandemics; and other risk factors discussed in Alliant Energy's most recent Annual Form 10-K report to the U.S. Securities and Exchange Commission (SEC), including the section therein titled "Risk Factors," and its other filings with the SEC. All statements included herein are made as of the publication date hereof and Alliant Energy undertakes no obligation to update publicly such statements to reflect subsequent events or circumstances.

This report identifies certain priority issues. Priority issues are not necessarily material for financial reporting purposes. Performance data in this report is as of year-end 2024, unless otherwise specified. Information provided reflects results of operations based on available resource records, data collection processes, monitoring and technology systems at the time of publication. Methodologies for reporting data may be updated and previously reported data may be adjusted to reflect improvement in availability and quality of data, changing assumptions, changes in the nature and scope of our operations and other changes in circumstances. Due to rounding, some numerical totals may not correspond with the sum of the separate figures. Information provided in this document supersedes values previously published in Alliant Energy's Corporate Responsibility Report. Alliant Energy undertakes no obligation to update information related to performance, goals or other topics published in this report to reflect subsequent events, obligations or other changes. Website links to related documents within the text of this report are ancillary and not intended to be an incorporation by reference.