

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

Alliant Energy Corporation



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Forward-looking Statements

This material includes forward-looking statements. These statements can be identified because they include words such as “expects,” “expected,” “plans,” “will,” “outlook,” “estimate,” “target,” “goal,” “potential,” “projected,” “projection,” or other words or expressions of similar import. Similarly, statements that describe future plans or strategies, our clean energy vision, transitioning our energy resources, planned resource additions, scenarios and scenario results, and future emissions reductions are forward-looking statements. These forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed in, or implied by, the statements. Actual results could be materially affected by the following factors, among others: regulatory approvals; federal and state regulatory or governmental actions, including the impact of legislation, and regulatory agency orders; unanticipated construction issues, delays or expenditures; the ability to complete construction of renewable generation and storage projects within the cost targets set by regulators due to cost increases of materials, equipment and commodities including due to tariffs, labor issues or supply shortages, the ability to successfully resolve warranty issues or contract disputes, the ability to achieve the expected level of tax benefits based on tax guidelines and project costs, and the ability to efficiently utilize the renewable generation and storage project tax benefits for the benefit of customers; disruptions to the supply of materials, equipment and commodities needed to construct solar generation and storage projects, including due to shortages, labor issues or transportation issues, which may impact the ability to meet capacity requirements and result in increased capacity expense; possible changes to MISO’s methodology establishing capacity planning reserve margin and capacity accreditation requirements that may impact how and when new generating facilities such as Alliant Energy’s additional solar generation may be accredited with energy capacity and may require Alliant Energy to adjust its current resource plans, the need to add resources to comply with MISO’s proposal, or procure capacity in the market whereby such costs might not be recovered in rates; failure of equipment and technology to perform as expected; political conditions in Alliant Energy’s service territories; changes to Alliant Energy’s access to capital markets; adverse impacts resulting from the COVID-19 pandemic and responses to the pandemic; economic conditions in Alliant Energy’s service territory; and other risk factors discussed to Alliant Energy’s most recent Annual Report on Form 10-K filed with the U.S. Securities and Exchange Commission (“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.

Sustainability Management

Who we are

Alliant Energy Corporation (NASDAQ: LNT) is a Midwest U.S. energy company headquartered in Madison, Wisconsin, with annual operating revenues of more than \$3.6 billion. Our company is primarily engaged in electric generation and the distribution of electricity and natural gas. We serve approximately 985,000 electric and 425,000 natural gas customers, respectively, through our two public utility subsidiaries, Interstate Power and Light (IPL) and Wisconsin Power and Light (WPL). IPL provides retail electric and gas service in Iowa, and sells electricity to wholesale customers in Minnesota, Illinois and Iowa. WPL provides retail and wholesale electric and retail gas service in Wisconsin. Based on electric sales, the largest cities served in Iowa and Wisconsin are Cedar Rapids and Beloit, respectively.

Our Purpose and Values

Alliant Energy's purpose is to serve customers and build stronger communities. Our mission is to deliver the energy solutions and exceptional service that our customers and communities count on – affordably, safely, reliably and sustainably. All of our employees are trained on and expected to adhere to our company's [Code of Conduct](#). Six values shape everything we do.

Our Values



Live safety. Everyone. Always.

Our first priority is that nobody gets hurt.



Do the right thing.

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



Care for others.

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



Make things better.

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



Act for tomorrow.

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



Think beyond. Be bold.

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

Sustainable Development Goals

In 2015, the United Nations adopted [Agenda 2030](#) as a shared vision to achieve peace and prosperity for people and the planet. This plan provides [17 Sustainable Development Goals](#) (SDGs) to guide global efforts and targets to track progress for countries. Our company recognizes that businesses can also connect to the SDGs and help to successfully achieve this worldwide vision. Alliant Energy's [SDG map](#) was developed based on a review of the SDG global indicator framework and aligns the SDGs to our Values. We also share examples that connect our [actions](#) with the United Nations' goal for affordable and clean energy (SDG 7) and other SDGs to support a better and more sustainable future.

Reporting Frameworks

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

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

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

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

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

Sustainability Priorities

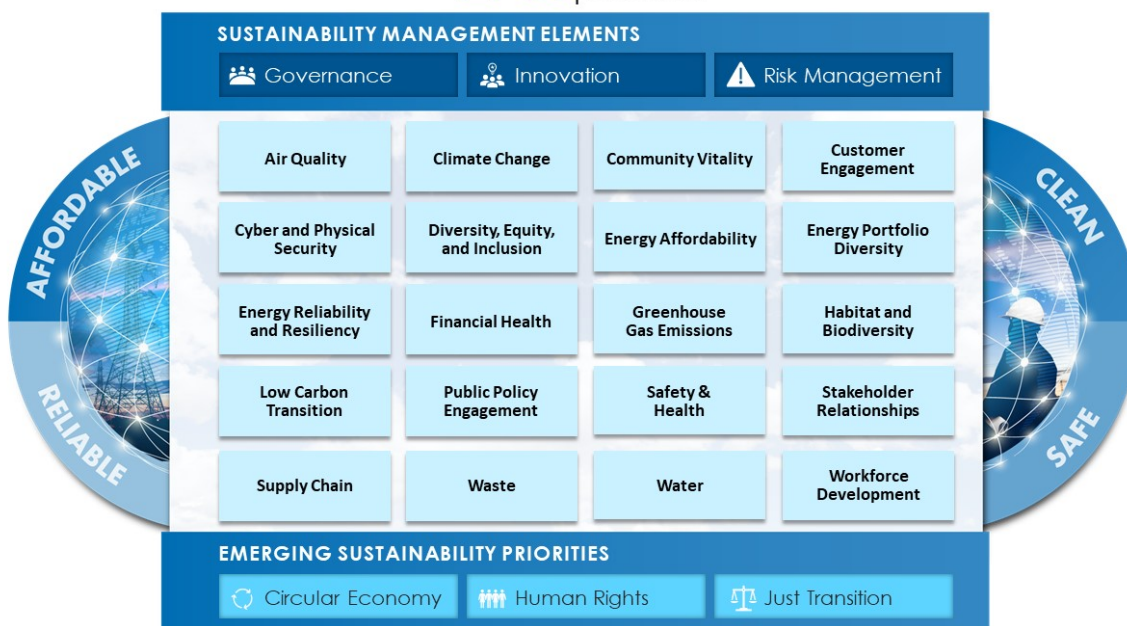
Our company's strategy is designed to deliver on our Purpose – to serve customers and build strong communities. Through our talented workforce, we provide energy solutions and exceptional service to our customers and communities today, while also preparing to meet their needs, tomorrow.

We recognize the importance that sustainability management has on our operations, including oversight of environmental, social and governance (ESG) matters. These matters are represented by our Company Values. Alliant Energy's [Clean Energy Blueprint](#) and strategic plan guides our long-term transition to successfully provide for customers' future energy needs.

Located in the Midwest, our customers reside in mid-size cities, smaller towns or villages, and rural areas. Our company's sustainability priorities are to provide energy that is safe, reliable, affordable and sustainable. We protect natural resources through environmental stewardship, remain flexible to adopt emerging technologies, support growth in the communities we serve, pursue solutions to enhance our customers' experience and meet evolving stakeholder expectations.

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

Sustainability priorities are defined as economic, environmental, and social factors that have the potential to influence the long-term value creation of an electric power company and their stakeholders. The EPRI research has further identified sustainability management elements, which are applied to support integration of these priorities into company operations. In addition, emerging priorities that that represent future areas of focus and growth for sustainability programs.



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Stakeholder Outreach

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

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

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

Energy and Climate

Our Clean Energy Vision

Alliant Energy is advancing clean energy. This aligns with our Value to **Act for tomorrow** – we use resources wisely, care for the environment and continuously improve ourselves and our company. To accomplish this, our company is finding innovative ways to address environmental challenges, operate more efficiently and provide flexible energy resources.

Alliant Energy recognizes the importance of using resources in efficient and environmentally responsible ways. Our company is striving to accelerate emission reductions and achieve our Clean Energy Vision goals through implementation of a strategy that meets customer energy needs affordably, safely, reliably and sustainably.

Our Clean Energy Vision Goals

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

By 2030:

- Reduce our fossil fuel generation carbon dioxide (CO₂) emissions by 50% from 2005 levels
- Reduce our electric utility water supply by 75% from 2005 levels
- Electrify 100% of our company-owned light-duty fleet vehicles

By 2040:

- Eliminate all coal from our generation fleet

By 2050:

- Aspire to achieve net-zero CO₂ emissions from the electricity we generate

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

Task Force on Climate-Related Financial Disclosures

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

Energy efficiency and demand response

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

Iowa Energy Efficiency Plan

In March 2019, Interstate Power and Light (IPL) received regulatory approval of its 2019-2023 Energy Efficiency Plan (EEP). This EEP includes savings targets of 610.8 Gigawatt-hours and 2.5 million therms over five years. The EEP budget of \$233.11 million reflects the 2018 energy law that capped spending at a percentage of utility retail revenues. Annual EEP reports are filed under docket EEP-2018-0003.

- In 2021, IPL enrolled over 5,000 customers in a new Demand Response pilot called Alliant Energy® Smart Hours. This pilot uses smart thermostats for summer and winter energy events. IPL expects to enroll another 5,000 customers by the end of 2022 and another 5,000 by the end of 2023. Customers may automatically enroll in the [Smart Hours program](#) when buying a qualifying smart thermostat and earn rewards to buy energy efficient products at the [Alliant Energy® Marketplace](#).
- IPL also continues to promote the [Energy Edge](#) program for industrial and commercial customers that provides a digital platform to benchmark energy usage including cost comparisons over time, weather impacts, and usage breakdowns. It also identifies customized energy efficiency and electrification recommendations including potential paybacks.

Wisconsin Focus on Energy programs

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

- In 2021, the [Energy Advantage](#) pilot program was expanded enrolling 1,000 small to mid-sized business customers. After completing an initial energy assessment, this new program provides monthly scorecards and customized energy savings options and FoE rebate opportunities for one year. WPL also continues to promote the [Energy Edge](#) program for Wisconsin customers.
- WPL was one of the first utilities in the U.S. to test the [Sense®](#) energy monitoring technology in homes. This phone app shows customers when appliances, lights and devices in their house turn on and off and how much energy they use. WPL enrolled over 400 customers in 2021. Initial pilot results showed that residential electric customers could reduce their overall energy use by up to 9% by taking a thorough inventory of everything that's plugged in and selectively shutting down unused, always-on devices. Starting in 2022, WPL has a 2-year program to enlist an additional 500 residential customers exhibiting high electric demand and further exploring the capabilities of home energy monitoring technologies. This next phase seeks to build off of findings from prior phases to better understand how load disaggregation technology has the potential to: encourage customer behavioral changes by offering device upgrade savings; identify customer end use loads that could be shifted to off peak periods helping contribute toward demand response initiatives; and provide flexibility to manage energy bills for those customers on time of use rates.
- In 2022, WPL is also starting to offer enrollment in the Alliant Energy® [Smart Hours program](#).

Annual and cumulative energy savings

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

First Year Annual Savings – Electric (Megawatt-hours)			
Year	2019	2020	2021
IPL	174,813	107,761	95,658
WPL	115,803	104,788	105,645
Alliant Energy	290,616	212,549	201,303
- 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.			
Cumulative Lifetime Savings – Electric (Megawatt-hours)			
Year	2019	2020	2021
IPL	2,097,755	1,293,134	1,147,899
WPL	1,389,636	1,257,456	1,469,775
Alliant Energy	3,487,391	2,550,590	2,617,674
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.			

First Year Annual Savings – Gas (Therms)			
Year	2019	2020	2021
IPL	1,471,841	556,611	560,021
WPL	1,982,758	2,062,073	2,504,137
Alliant Energy	3,454,599	2,618,684	3,064,158
- 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.			
Cumulative Lifetime Savings – Gas (Therms)			
Year	2019	2020	2021
IPL	17,662,094	6,679,338	6,720,249
WPL	23,793,096	24,744,876	38,505,452
Alliant Energy	41,455,190	31,424,214	45,225,701
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.			

Customer renewable options

Alliant Energy offers various voluntary renewable energy options for our customers in both Iowa and Wisconsin. These customer-focused energy solutions provide options to help support their sustainability and carbon reduction goals.

Second Nature

The [**Second Nature**](#)[®] program allows our residential and non-residential customers to support electricity generated from wind and solar resources located in Iowa and Wisconsin. There is no special equipment to buy, and no lifestyle changes needed. Residential customers can choose from three participation levels: 25%, 50% or 100% of their annual usage. All other customers can elect a flat monthly amount. At the end of 2021, there were 7,429 customers were participating in Wisconsin and 5,193 customers in Iowa. A third party verifies annually that all electricity purchased on behalf of Second Nature participants comes from qualified renewable resources.

Community Solar

The [**Community Solar**](#)[®] program allows customers to subscribe to energy from a centralized solar facility in a nearby community, establishing a long-term customer connection. This program provides another option for customers to participate in solar energy as a renewable alternative who may not choose or be able to host solar power on their home or business. Alliant Energy's first Community Solar facility became operational in Fond du Lac, Wisconsin in December 2021 and was 100% subscribed prior to starting operation. Over 130 residential and commercial customers will be receiving the benefits of solar as a bill credit on their electric utility bill for the next 20 years. The Fond du Lac facility is the first of what we expect to be multiple community solar locations across Iowa and Wisconsin.

Customer-Hosted Renewables

The [**Customer-Hosted Renewables**](#)[®] program allows Alliant Energy to partner with commercial and industrial customers who desire on-site renewable energy resources, in exchange for a lease payment to the customer. In 2021, Alliant partnered with eight customers to execute land leases and initiate development and pre-construction activities. Three projects advanced to construction in 2021. Renewable Energy Credits (RECs) established by the power generated from these new onsite renewable energy sources are offered to the customers during the land lease negotiations.

Renewable Energy Partner

With the [**Renewable Energy Partner**](#)[®] program, Alliant Energy will build, own and maintain a dedicated solar site on behalf of a commercial or industrial customer. The tailored program allows the solar site to be built on the customer's property or at an off-site location that may be more suitable. In addition, customers with multiple accounts are able to aggregate their service under a single renewable energy contract. Alliant Energy builds, owns and maintains a dedicated solar facility as well as manages the energy market sales. The customer buys the energy generated at a contracted rate and can meet their sustainability goals by receiving the associated RECs.

Renewable portfolio standards

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

- Interstate Power and Light (IPL) is required to have at least 49.8 MW nameplate capacity from a renewable energy resource. In 2021, IPL's owned renewable nameplate capacity totaled approximately 1,310 MW.
- Wisconsin Power and Light (WPL) is required to have at least 9.28% of the energy provided to its retail electric customers from renewable energy on an annual basis. In 2021, WPL provided 19.8% renewable energy based on retail sales.

Renewable energy credits (RECs) represent proof that 1 megawatt-hour (MWh) of electricity was generated from an eligible renewable energy resource. Alliant Energy's RECs are tracked in the Midwest Renewable Energy Tracking System (M-RETS). RECs can be sold and traded, giving the purchaser of the RECs claim to the renewable energy and environmental attributes. The RECs generated by Alliant Energy may be sold or exchanged on the renewable energy market, including to buyers not located in the states served with energy from IPL or WPL.

Alliant Energy Renewable Energy Credit Transaction Amounts			
Year REC was generated	2019	2020	2021
Total RECs from Produced and Purchased Renewable Resources	5,756,375	9,056,538	8,975,521
RECs retired for our customers' environmental benefit	5,247,057	8,286,817	8,230,181
RECs sold, transferred, or retired for other purposes	509,318	769,721	745,340
• RECs retired for our customers' environmental benefit: Alliant Energy maintains the renewable energy and environmental attributes associated with these RECs on behalf of its retail electric customers. This includes RECs retired for RPS compliance and extra RECs retired for our customers' environmental benefit. IPL retires all of these extra RECs, whereas WPL may only retire a portion and plans to retire them at a future time in accordance with its ability to bank RECs up to four years for Wisconsin RPS compliance purposes. • 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 REC market, transferred for wholesale agreements or PPAs, RECs from non-regulated assets, or retired for the Second Nature program.			

Renewable Energy Supplied to Customers based on Retail Sales (%)			
Year	2019	2020	2021
IPL	26.5%	43.8%	42.0%
WPL	13.5%	20.7%	19.8%
Alliant Energy	20.8%	33.7%	32.3%
• All RECs supporting these numbers have been or will be retired. • RECs sold, transferred, held or retired for other purposes, as shown in the prior table, have not been included in the calculation of these numbers.			

Electrification adoption

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

Leading the electrification transition

In 2020, Alliant Energy [announced](#) a goal to electrify 100% of our active light-duty fleet by 2030. By the end of 2021, 11% of our passenger vehicles, up to half-ton pickups, and forklifts were a battery electric vehicle (BEV) or plug-in hybrid electric vehicle (PHEV). We will continue to replace end-of-life vehicles with electric models and pursue other new available models to reach our fleet electrification goal.

Collaborating with industry partners

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

Supporting customers and communities

In 2021, Alliant Energy jointly hosted a free [Sustainable Transportation](#) virtual educational series for fleets through partnerships with Madison Gas and Electric, Wisconsin Clean Cities and the City of Madison. The partners held an in-person Transportation and Innovation Expo at the Alliant Energy Center in Madison, Wisconsin in April 2022. In May 2022, Alliant Energy partnered with the City of Cedar Rapids and the Cedar Rapids Metro Economic Alliance to host a new Sustainable Economy and Transportation conference in Cedar Rapids, Iowa.

Alliant Energy also offers rebates to residential, commercial, and community customers. Our 2021 customer electrification rebates supported:

- 284 residential customer and employee Level 2 EV charging stations
- 26 non-residential customer Level 2 EV charging stations
- 61 electric forklifts

In 2021, Alliant Energy received approval from the Wisconsin Public Service Commission to offer a new E-Ready electrification program for Wisconsin residential electric customers. E-Charge continues the rebate program for the purchase and installation of Level 2 chargers. SmartCharge E-Perks is an incentive to install and maintain a small vehicle data tracker. The E-Ready program will be used to collect data and inform grid planning, internal readiness activities and future rate design in preparation for the transition to electric vehicles.

Alliant Energy has been assisting customers in the deployment of electric technologies. These technology pilots provide an opportunity to provide data and insights on customer behavior, utilization, delivery system impacts, and best practices. Since 2020, we have assisted customers in securing over \$5.7 million in external funding to advance electrification opportunities and pilots in our service area.

Furthermore, as electric transportation continues to evolve, our company is strategically investing in the installation of public charging stations and infrastructure to study and provide insights on customer utilization, delivery system impacts, and driver behavior.

Environmental

Our Environmental Commitment

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

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

Our Environmental Commitment – Act for tomorrow

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

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

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

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

Environmental Management Plan

To continuously improve our environmental performance, Alliant Energy applies an Environmental Management Plan. The plan partners environmental subject matter experts with operational personnel to identify best practices and improve environmental performance.

The main components of the Environmental Management Plan are to:

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

Utilizing the Environmental Management Plan, Alliant Energy reviews historical trends in environmental incidents and provides a framework for prioritizing the development of processes and tools to proactively address them.

ISO 14001 alignment

At Alliant Energy we use an Environmental Management Information System (EMIS) as a component of our Environmental Management Program to monitor and track our environmental performance. As part of our Environmental Management Program, we also manage our environmental impacts to ensure compliance and to continuously improve our performance. Even though we are not officially certified under the ISO 14001 standard, our Environmental Management Program is designed to align with the seven ISO 14001 clauses containing the Environmental Management Program mandatory requirements: Context of Organization, Leadership, Planning, Support, Operation, Performance Evaluation and Improvement.

Alliant Energy ISO 14001 Alignment	
Context of Organization	• Establish and document a formal Environmental Management Program. • Meet compliance obligations and regulatory requirements including permits. • Identify and ensure the necessary processes and controls are in place to minimize environmental impacts and risks. • Develop and implement training for employees and those working on our behalf in environmental policy, procedures, and processes. • Explore opportunities to proactively improve environmental management programs by implementing initiatives that will positively impact air emissions, water, waste and biodiversity.

Alliant Energy ISO 14001 Alignment	
Leadership	Board of Directors' Operations Committee • Review and oversee environmental policy and planning issues. • Review and monitor issues of strategic importance related to company operations. • Review and assess risk in relation to the Company's operations. • Review environmental performance results and approve publication of external reports to enhance transparency. Executives and Management • Establish environmental policy and environmental objectives which are compatible with the strategic direction and context of the organization. • Ensure the necessary resources are available and that the Environmental Management Information System (EMIS) can interact with the existing business processes. • Allocate adequate budgets for environmental compliance and initiatives. • Delegate and direct people to ensure environmental compliance performance objectives are met. • Commit to continual improvement of our Environmental Management Program to enhance performance. • Ensure that the entire organization is accountable for environmental performance. • Engage in open relationships, communication and education with our customers, regulators and other stakeholders on environmental matters. Environmental Services and Corporate Sustainability • Report on environmental compliance performance to executives, management and Board of Director's Operations Committee. • Ensure that critical objectives, aspects, and performance metrics and results are communicated effectively to interested stakeholders. • Identify opportunities to improve environmental performance and the Environmental Management Program. • Monitor new and evolving environmental regulatory actions. • Develop new environmental compliance programs. • Monitor company's environmental programs to reduce risk and liability. • Perform routine environmental assessments to evaluate compliance.
Planning	• Identify and evaluate significant environmental aspects of projects and new initiatives. • Preserve natural resources, safeguard ecosystems and promote biodiversity through hazard reduction measures and enhanced land management. • Determine the risks that can affect the environmental performance of the organization. • Evaluate the environmental impacts of activities, products and services that can be controlled or influenced considering a life cycle perspective. • Identify risks and opportunities that need to be addressed in relation to internal and external issues.
Support	• Identify the knowledge and skills necessary to achieve environmental objectives. • Establish and maintain a procedure to identify any new or modified environment aspect or impact. • Identify resource needs and prepare a budget to address those needs. • Ensure that contractual relationships, including outsourced activities, comply with the company's environmental policy. • Use technology to control processes and prevent adverse results. • Provide employee training that addresses the organization's environmental policy and the ways in which their job may impact the environment.
Operation	• Integrate a comprehensive environmental management approach into our overall business and mitigate adverse environmental impacts caused by our operations. • Comply with all applicable environmental laws and regulations and company procedures. • Strive for performance beyond environmental compliance through operational efficiencies, technologies, recycling, reuse, materials and product substitution.

Alliant Energy ISO 14001 Alignment	
	• Provide employees training on operating and implementing relevant procedures so that they are effectively executed • Ensure equipment critical to the environment is operated and maintained to sustain mechanical integrity and reliability so as to prevent environmental incidents. • Prioritize appropriate equipment failures to receive appropriate repair so that regulatory requirements and other obligations are met. • Analyze maintenance and equipment records to anticipate and address performance issues.
Performance Evaluation	• Perform assessments to evaluate environmental compliance with internal and external requirements. • Analyze root causes of environmental assessment findings and environmental incidents. • Provide routine environmental compliance reports to executives, management and the Board of Directors' Operations Committee. • Demonstrate that planning and projects have been successfully implemented for environmental risk.
Improvement	• Implement corrective actions that address underlying causes to reduce the likelihood of a recurrence, with more formal and rigorous investigations carried out for the most significant assessment findings and incidents. • Share lessons learned and apply best management practices from internal and external sources as appropriate to further mitigate risk and improve performance. • Analyze trends in environmental incidents, assessment findings and other performance indicators to put appropriate proactive measures in place. • Implement Environmental Management Programs to improve environmental compliance. • Determine the need or opportunities for improvements within the Environmental Management Program to reduce environmental risk.

Assessment program

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

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

Facilities with operations that are subject to environmental regulatory requirements are eligible for Environmental Assessments and are selected using a risk-based approach. This process provides for a more objective, consistent means to select facilities and decide which facilities may be assessed more frequently than others. During 2021, health risks, operational changes and remote work locations made the environmental assessment process much different than prior to the COVID-19 pandemic. Due to these new risks, Alliant Energy made the decision to perform virtual environmental record reviews in

order to continue to perform our environmental compliance oversight while keeping employees safe. These virtual record reviews did not include formal written assessment reports, but each environmental issue was followed up on to ensure compliance. Alliant Energy conducted environmental assessments on approximately 4% of eligible facilities during 2021 due to these circumstances. Efficiencies learned through this period are being applied to the program going forward and are anticipated to benefit on site assessments in 2022 and beyond.

Incident monitoring process

Our company goal is to meet all of our environmental requirements – all the time. We maintain an Environmental Information Management System (EIMS) to manage and track over 3,100 environmental tasks to ensure compliance.

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

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

Compliance results

Alliant Energy strives to operate in compliance with environmental requirements. However, there are occasions when the company does receive a Notice of Non-Compliance (NOC) from a regulatory agency, which can result in fines or penalties. In 2021, Alliant Energy was issued two NOCs: one NOC related to air and one NOC related to a facility tank issue. There were no fines or penalties imposed for either of these NOCs.

Environmental Compliance Summary			
Year	2019	2020	2021
Number of notices of non-compliance	5	5	2
Fines or Penalties (\$)	0	0	0

Facility closure

Our company has decommissioned seventeen fossil-fueled electric generating facilities (including nine smaller combustion turbine sites) as we continue to transition toward cleaner energy. These facility closures directly impact the communities where they are located. Our goal is to provide as much lead time as possible to employees and the community regarding facility decommissioning. This allows us to do everything we can to assist the impacted employees, keep regular communications with the community and work to support the transition throughout and after the facility closure.

Once a generating station is retired, we work to decommission it and restore the site. Our goal is to leave the site safe and environmentally sound for future economic development. Management responsibility for Alliant Energy's decommissioning projects is provided by the company's Assistant Vice President for Strategic Projects and executed by the Senior Manager of Strategic Projects.

We work closely with local officials as well as state and federal regulatory agencies to meet all environmental, health and safety requirements to properly restore the land. This includes identification of any hazardous substances on-site such as asbestos or lead, which are managed as special projects to ensure use of required abatement procedures and proper disposal based on applicable regulatory compliance requirements. Remaining plant assets and demolition materials are repurposed or recycled whenever feasible.

Our Decommissioning and Demolition contracts include a requirement that the contractor develop and implement a program that 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. In 2021, we successfully decommissioned our eighth generating facility. Over the life of the decommissioning program and depending on the facility, we have averaged between 75% and 95% diversion of materials from landfills through our salvage and recycling program.

Closure and Rehabilitation Costs

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

Alliant Energy also has recognized Asset Retirement Obligations (AROs). An ARO is a legal or contractual obligation associated with the retirement of a tangible long-lived asset. AROs include, but are not limited to, legal obligations for the removal, closure, dismantlement or final disposition of certain assets. ARO costs are also recovered from Alliant Energy customers upon regulatory approval.

See Alliant Energy's [2021 Form 10-K](#) for additional information on removal costs and AROs, specifically found in Note 1(j), Note 2 and Note 14.

Greenhouse gases

Scope 1 emissions

Scope 1 greenhouse gas (GHG) emissions are direct emissions from owned or controlled sources. The estimated Scope 1 GHG emissions for Alliant Energy in 2021 based on available information was approximately 15.7 million metric tons of CO₂-equivalent (CO₂e).

The primary GHG source from Alliant Energy's utility subsidiaries (approximately 99%) are direct emissions of carbon dioxide (CO₂) from fossil-fueled electric generation. In addition, there are combustion emissions from our general facilities use of natural gas for space heating and operation of our company's vehicle fleet. There are also GHG emissions from our natural gas distribution system operations and these are primarily (approximately 99%) from fugitive methane (CH₄) losses. Our distribution system is monitored closely to minimize product loss as well as ensure regulatory compliance with applicable environmental and safety requirements.

Electric generation GHG emissions in 2021 were higher as compared to the two prior years. This is due to a number of factors but can primarily be attributed to increased demand, corresponding increased levels of generation and unit dispatch, and increased operation of our coal-fired units. Emissions are expected to decrease again over the next several years with the transition to natural gas or retirement of several of our coal-fired units as well as expansion of renewable resources. Vehicle fleet and natural gas distribution system GHG emissions also increased in 2021 and these changes are attributed to the lessening of COVID-19 pandemic impacts. This includes lifting of travel restrictions and other changes affecting our customers as the economy returns to pre-pandemic normal.

Scope 1 Direct Greenhouse Gas Emissions (metric tons of CO ₂ e)			
IPL			
Year	2019	2020	2021
Electric Generation	7,743,090	6,172,869	7,351,563
Facilities	2,533	1,986	1,867
Vehicle Fleet	13,325	12,131	14,442
Natural Gas Distribution	21,551	20,727	21,323
IPL Total	7,780,499	6,207,713	7,389,195
WPL			
Year	2019	2020	2021
Electric Generation	6,455,098	6,351,921	8,265,772
Facilities	2,282	1,826	1,489
Vehicle Fleet	9,454	9,111	11,794
Natural Gas Distribution	21,428	21,373	22,191
WPL Total	6,488,262	6,384,231	8,301,246
Alliant Energy			
Year	2019	2020	2021
Electric Generation	14,198,188	12,524,790	15,617,335
Facilities	4,814	3,812	3,355
Vehicle Fleet	22,779	21,242	26,236
Natural Gas Distribution	42,979	42,099	43,514
Alliant Energy Total	14,268,761	12,591,944	15,690,441
- Total CO₂e was calculated with global warming potentials (GWP) as follows: carbon dioxide (CO₂) = 1, methane (CH₄) = 25, nitrous oxide (N₂O) = 298. - Based on data collected for the U.S. Environmental Protection Agency (EPA) Annual Mandatory GHG Reports based on protocols issued at 40 CFR Part 98 for Subparts C, D and W. Direct CO₂e emissions are adjusted for generation share of joint-owned electric generating units. Emissions include all fossil-fueled generation and auxiliary combustion sources including those facilities below the EPA reporting thresholds. Facility space heating and fleet vehicle emissions based on internal records for fuel usage or mileage and EPA published GHG emission factors. - Fossil-fueled electric generating unit CO₂ emissions are monitored as required under Clean Air Act 40 CFR Part 75 regulations. This includes operation of continuous emissions monitoring systems (CEMS), fuel flow meters and supplier fuel analysis. For 2021, CEMS were over 98% accurate and over 99% available based on independent third-party test results. The Mandatory Relative Accuracy Test Audit (RATA) compliance reports for CEMS are submitted to the EPA and certified under penalty of law. The CO₂ emissions reported for our natural gas electric generating units utilize certified fuel flow meters that are over 99% accurate, certified supplier fuel analysis and EPA emission factors specifying carbon content. The CO₂ emissions are also reported for 40 CFR Part 70 Operating Permits that require compliance certification by a Responsible Official. - In accordance with Pipeline and Hazardous Materials Safety Administration (PHMSA) regulations, Alliant Energy's integrity management program has been developed to maintain safe, compliant natural gas pipelines for our local distribution system operations. Our company completes regular distribution system inspections including leak surveys, implements routine maintenance to minimize releases of natural gas, and submits regulatory reports on program compliance results.			

Scope 2 emissions

Scope 2 emissions are indirect GHG emissions from the generation of purchased energy. At some facilities, Interstate Power and Light (IPL) and Wisconsin Power and Light (WPL) need to purchase electricity for business operations outside of the Alliant Energy service area. The Scope 2 GHG emissions estimated for this purchased energy in 2021 was approximately 433 metric tons of CO₂e using the location-based method or 408 metric tons of CO₂e using the market-based method.

Scope 2 Indirect Location-Based Greenhouse Gas Emissions (metric tons of CO ₂ e)			
Year	2019	2020	2021
IPL	103	122	138
WPL	319	242	295
Alliant Energy	422	364	433
- The location-based method considers average emission factors for the electricity grids that provide your electricity. - Based on internal records for energy usage and EPA published eGRID emission factors. - Estimates based on the World Resources Institute guidance for Scope 2 emissions calculations.			

Scope 2 Indirect Market-Based Greenhouse Gas Emissions (metric tons of CO ₂ e)			
Year	2019	2020	2021
IPL	93	102	113
WPL	319	242	295
Alliant Energy	412	344	408
- The market-based method considers contractual arrangements under which you buy power from specific suppliers or sources. - Based on internal records for energy usage and EPA published eGRID emission factors. - Estimates based on the World Resources Institute guidance for Scope 2 emissions calculations.			

Facility energy use

Facility energy use includes buildings that support our operations such as offices, garages, warehouses, and equipment maintenance sites. Primary energy uses include electricity for lighting and to power equipment as well as natural gas that is combusted to provide for space heating and hot water. Electricity and natural gas use is further broken down into whether it was directly supplied by our company's utility subsidiaries (IPL or WPL) or indirectly supplied by and purchased from other energy providers outside of the Alliant Energy service area. The indirectly supplied and purchased electricity energy use amounts are used to determine our company's Scope 2 GHG emissions.

Facility Energy Use - Electric (kilowatt-hours)			
Year	2019	2020	2021
IPL Supplied	16,276,770	14,912,928	13,938,865
WPL Supplied	10,729,085	9,335,119	8,510,245
Other Utility	670,265	619,687	732,573
Alliant Energy Total	27,676,120	24,867,734	23,181,683
Energy use for operational facilities based on Alliant Energy internal records including electric meter readings and utility bills.			

Facility Energy Use – Natural Gas (therms)			
Year	2019	2020	2021
IPL Provided	312,752	240,012	204,683
WPL Provided	277,316	199,871	179,353
Other Utility	357,931	301,600	285,468
Alliant Energy Total	947,999	741,483	669,504
Energy use for operational facilities based on Alliant Energy internal records including gas meter readings and utility bills.			

Alliant Energy receives almost all of its electric energy directly from the grid, with the exception of a solar array located at the Madison Headquarters and a 4-megawatt solar facility that offsets auxiliary electricity needs for the adjacent West Riverside Energy Center. In 2021, 99% of our facility electric energy consumption came from the distribution grid located in our service area. Therefore, the amount of renewable energy provided for our operations is based on our company's own energy mix. For the electric energy consumed in 2021 at our facilities, approximately 33% (7,732,629 kilowatt-hours) were derived from renewable sources, while the remaining 67% (15,449,054 kilowatt-hours) were derived from non-renewable resources.

Alliant Energy's plan to reduce our own company's energy consumption from non-renewable resources follows our Clean Energy Blueprint. Aligning with our [Clean Energy Vision](#), we plan to eliminate all generation from coal by 2040 and have renewable resources make up 53% of overall generation capacity by 2030. Our company also operates, maintains and builds its facility buildings with sustainability in mind in order to use energy efficiently in addition to implementing on-site renewable energy systems. This approach is based on what makes sense for each site, ranging from upgrading

existing buildings based on energy assessments to designing to specific standards such as Leadership in Energy and Environmental Design (LEED®) or integrating Envision™ into infrastructure project reviews.

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

Thermal air emissions

Air emissions sources

Thermal emissions represent the releases to air from producing electrical energy at fossil-fueled electric generation facilities. The thermal emissions provided include the total mass emissions and the emissions rate per megawatt-hour (MWh). All information is provided on a heat input basis adjusting for the Interstate Power and Light (IPL) and Wisconsin Power and Light (WPL) generation share of joint-owned facilities.

Goals and reductions achieved

Alliant Energy continues to track progress on reduction goals for thermal emissions. Our company was successful in fully achieving our air emissions performance goal for sulfur dioxide (SO₂), nitrogen oxides (NO_x), and mercury (Hg) meeting these reductions by 2020 – one year ahead of schedule in 2019.

Alliant Energy has installed air quality control systems at its remaining fossil-fueled electric generating units to keep remaining emissions as low as possible. The type of technologies installed include: electrostatic precipitator; baghouse/fabric filter; activated carbon injection; dry flue gas desulfurization; low NO_x burners; over-fired air; and selective catalytic reduction.

Emissions, both on a mass and rate basis, in 2021 were higher as compared to the two prior years. In particular, 2020 generation levels were lower affected by the impacts of a slowed economy in response to the COVID-19 pandemic. The increase in 2021 is due to a number of factors but can primarily be attributed to increased energy demand, corresponding increased levels of electric generation and unit dispatch and increased operation of our coal-fired units. While these influences resulted in falling back behind our SO₂ goal, emissions are expected to decrease again over the next several years with the transition to natural gas and retirement of several of our coal-fired units.

Alliant Energy's short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our Clean Energy Vision. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. This includes a metric that measures annual progress toward the Company's long-term goal of a 50% reduction in carbon dioxide (CO₂) emissions by 2030 from 2005 levels. Our company exceeded the 2021 target level of 24% by successfully achieving 28% reduction of our annual CO₂ emissions from fossil-fueled electric generation. The Corporate Scorecard target level for 2022 performance is set at 30% annual CO₂ reduction.

Alliant Energy's Thermal Air Emissions Performance Goals					
Pollutant	Baseline Year	Reduction Goal	2019 % Reduction	2020 % Reduction	2021 % Reduction
NO _x	2005	80% by 2020	82%	85%	81%
SO ₂	2005	90% by 2020	90%	92%	89%
Hg	2009	90% by 2020	95%	96%	93%
CO ₂	2005	50% by 2030, Eliminate coal by 2040, Net-zero by 2050	35%	42%	28%

Thermal Emissions - Mass				
NO _x (tons)	2005	2019	2020	2021
IPL	23,141	4,034	2,996	3,950
WPL	10,789	1,939	2,044	2,641
Alliant Energy	33,930	5,973	5,040	6,591
SO ₂ (tons)	2005	2019	2020	2021
IPL	43,060	6,684	5,448	7,241
WPL	39,222	1,235	1,186	1,659
Alliant Energy	82,282	7,919	6,634	8,900
Hg (pounds)	2009	2019	2020	2021
IPL	673	35	26	40
WPL	465	23	23	37
Alliant Energy	1,138	58	49	77
CO ₂ (tons)	2005	2019	2020	2021
IPL	14,123,532	8,491,052	6,766,129	8,056,267
WPL	9,683,626	7,098,083	7,006,195	9,062,487
Alliant Energy	23,807,158	15,589,135	13,772,324	17,118,754
PM (tons)	2005	2019	2020	2021
IPL	-	570	451	682
WPL	-	217	262	384
Alliant Energy	-	787	713	1,066
PM10 (tons)	2005	2019	2020	2021
IPL	-	374	332	461
WPL	-	204	242	370
Alliant Energy	-	578	574	831
Lead (tons)	2005	2019	2020	2021
IPL	-	0.17	0.10	0.20
WPL	-	0.03	0.03	0.06
Alliant Energy	-	0.20	0.13	0.26
Volatile Organic Compounds (tons)	2005	2019	2020	2021
IPL	-	59	49	68
WPL	-	116	162	108
Alliant Energy	-	175	211	176
- Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources. - Quality Assured and Controlled Data for mercury were first measured in 2009 with installation of CEMs. - There are no performance goals for PM, PM10, Lead, and volatile organic compounds and 2005 data for these emissions is not applicable.				

Thermal Emissions – Rate per Net MWh			
NO _x (lbs/MWh Net)	2019	2020	2021
IPL	0.74	0.70	0.89
WPL	0.44	0.47	0.48
Alliant Energy	0.60	0.58	0.66
SO ₂ (lbs/MWh Net)	2019	2020	2021
IPL	1.23	1.27	1.63
WPL	0.28	0.27	0.30
Alliant Energy	0.80	0.77	0.90
Hg Rate (lbs/MWh Net)	2019	2020	2021
IPL	0.0000032	0.0000030	0.0000045
WPL	0.0000026	0.0000026	0.0000034
Alliant Energy	0.0000029	0.0000028	0.0000038
CO ₂ Rate (lbs/MWh Net)	2019	2020	2021
IPL	1,556	1,574	1,818
WPL	1,593	1,613	1,648
Alliant Energy	1,573	1,594	1,724
PM Rate (lbs/MWh Net)	2019	2020	2021
IPL	0.10	0.11	0.15
WPL	0.05	0.06	0.07
Alliant Energy	0.08	0.08	0.11
PM10 Rate (lbs/MWh Net)	2019	2020	2021
IPL	0.07	0.08	0.10
WPL	0.05	0.06	0.07
Alliant Energy	0.06	0.07	0.08
Lead Rate (lbs/MWh Net)	2019	2020	2021
IPL	0.000031	0.000024	0.000046
WPL	0.000007	0.000007	0.000010
Alliant Energy	0.000020	0.000015	0.000026
Volatile Organic Compounds Rate (lbs/MWh Net)	2019	2020	2021
IPL	0.01	0.01	0.02
WPL	0.03	0.04	0.02
Alliant Energy	0.02	0.02	0.02
Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.			

Thermal Emissions – Rate per Gross MWh			
NO _x Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.70	0.66	0.84
WPL	0.41	0.43	0.44
Alliant Energy	0.57	0.55	0.62
SO ₂ Rate (lbs/MWh Gross)	2019	2020	2021
IPL	1.16	1.21	1.55
WPL	0.26	0.25	0.28
Alliant Energy	0.76	0.72	0.84
Hg Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.0000031	0.0000029	0.0000043
WPL	0.0000025	0.0000024	0.0000031
Alliant Energy	0.0000028	0.0000027	0.0000036
CO ₂ Rate (lbs/MWh Gross)	2019	2020	2021
IPL	1,478	1,497	1,721
WPL	1,515	1,488	1,518
Alliant Energy	1,495	1,493	1,607
PM Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.10	0.10	0.15
WPL	0.05	0.06	0.06
Alliant Energy	0.08	0.08	0.10
PM10 Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.07	0.07	0.10
WPL	0.04	0.05	0.06
Alliant Energy	0.06	0.06	0.08
Lead Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.000030	0.000023	0.000044
WPL	0.000006	0.000007	0.000009
Alliant Energy	0.000019	0.000014	0.000024
Volatile Organic Compounds Rate (lbs/MWh Gross)	2019	2020	2021
IPL	0.01	0.01	0.01
WPL	0.02	0.03	0.02
Alliant Energy	0.02	0.02	0.02
Based on continuous emissions monitoring systems (CEMS) and other air compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.			

Water management

Water use sources

For electricity production, we predominantly use water to make steam and cool equipment at fossil-fueled facilities. Most of this is non-contact cooling water that is pumped through the generating facility in piping systems where the water cools process equipment indirectly. Therefore, our actual water consumption is very low, with over 95% returned overall for subsequent reuse.

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

Primary watersheds for regulated utility operations include the Great Lakes and Upper Mississippi River drainage basins of the United States. Groundwater from on-site wells and municipal water systems are additional sources of water supply. All water discharges meet federal and state regulations for quality to protect receiving water bodies.

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	Lansing	Once-through	Mississippi River
IPL	Marshalltown	Recirculating	Marshalltown Water Works
IPL	Ottumwa	Recirculating	Des Moines River
IPL	Prairie Creek	Once-through	Cedar River
- Generating facilities listed above include Alliant Energy's operated coal-fired and natural gas combined cycle plants that are the primary users of water for our company's electricity production. - Fossil-fueled electric generation units operated by Alliant Energy that have joint ownership with other utility companies include Columbia, West Riverside, and Ottumwa. Alliant Energy also holds an equity-share of fossil-fueled electric generation units operated by MidAmerican Energy including Louisa Unit 1, Neal Units 3 and 4. - Non-contact cooling water is returned to the river or lake that is the primary source of water, except as noted below. - Columbia Energy Center uses surface water from the Wisconsin River and discharges to an on-site cooling pond in accordance with a Wisconsin Pollutant Discharge Elimination System (WPDES) permit. - Riverside Energy Center uses 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 went into service in April 2017 and uses city water supply that is discharged to the city sewer.			

Wastewater Monitoring and Measurement

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

Goals and reductions achieved

Alliant Energy continues to track progress on our 75% reduction goal for water withdrawals. Our water reduction goal covers all of our electric utility operations including owned fossil-fueled electric generation and our supporting facility operations. In 2021, we achieved 51% reduction compared to 2005 levels, equating to a reduction in volume of over 235 billion gallons of water. Our company's future efforts will continue to focus on implementing water conservation measures and adding renewable resources to further reduce water use from our electric utility operations.

Planning, risks, and resilience

Water reduction and re-use are always considered when designing new projects. For example, the newly-constructed West Riverside Energy Center was designed to operate with a wastewater treatment system that, in conjunction with other designs at the facility, results in approximately 65% less water discharged by volume than its nearby predecessor, Riverside Energy Center. In addition to the benefits of increased water efficiency, the lower discharge volume results in less pollutants to the Rock River. The design of the facility also incorporated stormwater re-use by diverting roof drains for process make-up water, which should reduce groundwater use by approximately 70,000 gallons per year. As an effort to improve site infiltration, nearby areas that were previously used for agricultural row crops were converted to native prairie. These designs contribute to water management goals at West Riverside: reduce stormwater runoff and enhance the quality of runoff to avoid impacts to the Rock River and the nearby wetland areas to which the site drains.

The Emery Generating Station has also implemented measures to reduce water use. Emery was designed to utilize Clear Lake Sanitary District gray water as cooling tower make-up. In 2021, approximately 253 million gallons of gray water was used that otherwise would have come from another source (e.g., groundwater).

At existing facilities efforts are also made to conserve water. For example, at the Edgewater Generating Station several projects have been completed to reduce overall water use including the installation of a dry bottom ash handling system on Unit 5 and retirements of Unit 3 and Unit 4 that employed once-through cooling water. Edgewater has also redirected a number of wastewater streams to be used as make-up water in the facility's Unit 5 Air Quality Control System Scrubber in an effort to not only reduce water use, but also minimize arsenic and mercury in the facility's wastewater discharges. This redirected water reduces freshwater withdrawals from Lake Michigan that would otherwise be needed by the scrubber. In addition, several units within Alliant Energy have been converted to dry ash handling systems, which further reduces water use and discharges.

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

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

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

Alliant Energy Total Electric Utility Water Reductions				
Year	2005 (million gallons)	2021 (million gallons)	Volume Reduced 2005-2021 (million gallons)	% Reduction 2005-2021
IPL Generation	322,133	164,831	157,302	49%
WPL Generation	140,123	61,939	78,184	56%
Facilities	34	32	2	6%
Alliant Energy Total	462,290	226,802	235,488	51%
- Freshwater withdrawal volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units. - Facility water use volumes based on Alliant Energy internal records including water meter readings and utility bills.				

Freshwater Withdrawal – Electric Generation (million gallons)			
Year	2019	2020	2021
IPL	122,297	114,789	164,831
WPL	48,458	41,332	61,939
Alliant Energy Total	170,755	156,122	226,770
- Freshwater withdrawal volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units. - 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	2019	2020	2021
IPL	2,606	2,026	2,254
WPL	3,773	3,985	4,950
Alliant Energy Total	6,379	6,010	7,204
- Freshwater consumption volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units. - Based on Alliant Energy records and EPRI 2015 Technical Report, Evaluation of Freshwater Withdrawal and Consumption in Electricity Generation Based on Future Projections to 2030. - Consumption primarily includes water losses due to evaporative losses and process use that is sent to the sanitary system or offsite treatment facilities.			

Water Use – Operational Facilities (million gallons)			
Year	2019	2020	2021
IPL	30.23	27.22	27.46
WPL	6.03	4.79	4.79
Alliant Energy Total	36.26	32.00	32.26
Facility water use volumes based on Alliant Energy internal records including water meter readings and utility bills.			

Water Use – Percentage Recycled (million gallons)			
Year	2019	2020	2021
IPL	98%	98%	99%
WPL	92%	90%	92%
Alliant Energy	96%	96%	97%
Percent recycled based on total withdrawals minus total consumption for fossil-fueled generation and operational use.			

Wastewater Volume Discharged – Electric Generation (million gallons)			
Year	2019	2020	2021
IPL	115,968	105,191	132,630
WPL	45,728	37,898	57,639
Alliant Energy	161,696	143,088	190,269
- Wastewater discharge volumes are adjusted for the equity share of jointly-owned fossil-fueled electric generation units plus include 100% of fully-owned and operated fossil-fueled electric generation units. - Wastewater discharged through NPDES-permitted outfalls to receiving waterbodies. These discharges may include non-process water such as stormwater or water that has been reused within the plant.			

Coal combustion residuals

Management and compliance

Coal combustion residuals (CCR) are what remain after the direct combustion of coal at generating stations and include residuals from air quality control systems. Alliant Energy's goal is to manage CCR safely and responsibly to protect both the environment and the public while assuring compliance with state and federal regulations.

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

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

There are different types of CCR:

- Fly ash is a very fine powder-like particle that is collected by emission controls.
- Bottom ash is a coarse, granular sand-like material collected from the bottom of the boilers.
- Scrubber solids consist of lime that is reacted in air quality control systems to reduce SO₂ emissions.

Alliant Energy Annual CCR Management Amounts			
Year	2019	2020	2021
Product Use (tons)	216,975	161,971	231,196
Product Use %	60%	55%	58%
Storage Onsite (tons)	30,269	31,475	9,298
Storage Onsite %	8%	11%	2%
Disposal (tons)	113,408	103,362	157,675
Disposal %	31%	35%	40%
Total CCR Generated (tons)	360,651	296,808	398,168
• Product use includes material beneficially used. • Storage onsite includes material that is neither beneficially used nor landfilled. • Disposal includes material that is not and will not be beneficially used. • Total CCR Generated is the amount of fly ash, bottom ash, and scrubber byproduct produced by coal-fired facilities. The amounts are typically weighed, although some amounts are estimated based on fuel usage.			

2021 CCR management by utility	IPL	WPL	Alliant Energy
CCR product beneficial use (tons)	103,405	127,790	231,196
% CCR product use	63%	55%	58%
• Based on internal records and compliance data accepted by the EPA, Iowa Department of Natural Resources, and Wisconsin Department of Natural Resources.			

Beneficial use highlights

In 2021, we were able to beneficially use 58% of the CCR generated. Nearly all (96%) of the beneficially used material went to encapsulated applications such as use in cement ready-mix, cement raw feed, subbase under hard surfaces, or asphalt.

Our goal is to beneficially use our CCR reserves in existing and new markets, in lieu of landfilling. To meet this goal, Alliant Energy works closely with universities and other technical groups on research to develop new, responsible beneficial uses that reduce disposal while protecting public health and the environment. Based on this research, in 2021 we continued to utilize scrubber solids to improve agricultural soil conditions, resulting in reduced landfilling and lower customer costs.

In 2021, our company also sold 100% of the Class C fly ash to be used as a replacement for cement in concrete production. Class C fly ash has cement properties preferred to enhance concrete strength. Bottom ash was also sold into cement markets. Furthermore, using fly ash to replace cement provides several environmental benefits. This includes eliminating the need to mine virgin materials, conserving land otherwise used for disposal, and avoiding impacts associated with cement manufacturing processes including energy, water and emissions. It is estimated by the [American Coal Ash Association](#) that for every ton of fly ash used to replace traditional cement a ton of carbon dioxide (CO₂) is saved. Thus, based on this estimate our company's use of CCR for cement replacement avoided approximately 189,879 tons of CO₂ emissions preventing this greenhouse gas from entering the Earth's atmosphere.

Surface impoundments

Our CCR surface impoundments include coal ash ponds that have completed third-party engineering studies and are inspected by third-party engineers every year. The studies required by the rule classify each pond into a "hazard potential" category and assess structural integrity. Based on those classifications, six of our remaining coal ash surface impoundments have been rated as Low Hazard Potential, and three are rated as Significant Hazard Potential. Ponds are given a rating of Significant Hazard Potential if a failure could cause economic or environmental damage. Importantly, all our ash ponds meet structural integrity and safety requirements in the CCR rule and all of our ponds are expected to close by the end of 2023.

In addition, we have an ash management program in place that does not necessitate the raising of embankments to allow for increased ash storage. Further decreasing risk factors are that our coal ash ponds are significantly smaller than the industry average and we beneficially use more than half of our coal ash.

Waste management

General waste sources

In addition to our Coal Combustion Residual (CCR) program, Alliant Energy continues to focus on improving how we manage waste in our daily operations as well as when our company retrofits, expands and decommissions our facilities. Alliant Energy is working hard to divert as much waste as possible from landfills and focusing on reducing waste, reusing what makes sense, and recycling what we can.

As a utility, we manage multiple waste streams, including construction and demolition waste, hazardous waste, electronic waste, renewable energy waste, and other solid waste.

Goals and reductions achieved

Our large construction and decommissioning projects require the contractors to divert at least 75% of construction waste from landfills. In 2021, we exceeded this goal, achieving a 95% diversion rate, keeping over 54,000 tons of metal, wood, concrete asphalt and other waste materials from landfills.

2021 Waste management				
Waste type	Quantity generated (tons)	Recycled (tons)	Disposed (tons)	% Recycled
Hazardous	16.7	0.1	16.6	1%
Non-hazardous	59,047	7,310	51,736	12%
Universal	20.1	20.1	0.0	100%
Construction and demolition	57,710	54,599	3,111	95%
Data 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.				

Waste reduction strategy

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

Summary of Current Waste Reduction Strategies	
Waste Stream	Key Success Factors
Construction and Demolition (C&D) Waste	• <i>Clearly established goals.</i> Alliant Energy's C&D contracts consistently contain a 75% waste diversion goal that is agreed-upon prior to initiating the project. • <i>Planning.</i> Project-level waste management plans are developed to describe the expected wastes and define preferred management procedures that minimize landfilling. • <i>Education.</i> All workers receive training on the appropriate disposition of C&D materials. Signage is developed and posted prominently to provide clear direction on how to separate recyclable materials from other waste.
Hazardous Waste	• <i>Training and Tracking.</i> To ensure Alliant Energy personnel understand their obligations for proper disposal of hazardous waste, training is performed throughout the company and all tasks related to environmental compliance are tracked in the company's environmental information management system, Enviance. • <i>Waste Minimization Efforts.</i> Operational units that generate hazardous waste continue to minimize hazardous waste generation through product substitutions and "clean sweep" events that reduce hazardous material inventories.
Electronic Waste	• <i>Strong Partnership with Cascade Asset Management.</i> The Information Technology (IT) Department partners with Cascade in implementing an electronic waste recycling and repurposing program focused on excellent customer service that consistently exceeds contract expectations. • <i>Leadership Commitment to Responsible Disposition of E-Waste.</i> The commitment to responsible management creates certainty and enables long-term planning and investment in the e-waste recycling program.
Renewable Energy Waste	• <i>Pledging to Minimize Renewable Energy Waste:</i> Initiatives underway to support future management of waste streams resulting from the low carbon energy transition include development of comprehensive decommissioning plans for our retiring fossil-fueled electric generation facilities. In addition, engagement with EPRI and other research organizations on recycling and life cycle management for renewable resources issues such as solar panels, batteries and wind turbine components.
Other Solid Waste	• <i>Partnership with our Company's Facility Services Provider.</i> Consolidation of these services under a single agreement that covers how we handle normal operating waste increases efficiency, supports compliance and provides greater focus on recycling and landfill diversion.

By leveraging these successes and implementing recommendations from the waste management summary in a broader waste management plan, our company expects to make additional progress in reducing our environmental footprint and yield additional benefits, such as reduced disposal costs. This will include greater emphasis on training and education to make sure that our employees continue to ensure compliance with hazardous waste rules while also finding ways to divert more non-hazardous waste from landfills. In 2022, we established a dedicated team of Subject Matter Experts for each type of waste stream in order to support development of goals, pilot new programs, and provide information on best management practices aligned with EPA guidelines. These initiatives will support further achievement of Alliant Energy's recommendations for responsible resource use.

Sustainable Management of Electronic Waste

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

Cascade processes electronic waste in accordance with the [e-Stewards Standard for Responsible Recycling](#), the most stringent independently certified standard for secure and responsible electronics recycling. All equipment is processed in the United States and no electronic waste is shipped overseas to developing countries for disposal. Cascade ensures that electronic data is securely destroyed prior to cleaning, testing, and either refurbishing or recycling the equipment.

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

Waste vendor audit process

Often, simply using the right vendor is a key strategy in our waste reduction program. By using vendors that are committed to reduce, reuse and recycle, we lower the risk of waste ending up in the wrong place and save individual employees time by making waste removal more turnkey.

In 2019, Alliant Energy joined CHWMEG, Inc., which is a non-profit organization comprised of companies interested in collaborating to efficiently conduct waste vendor audits. Routine audits assess a waste disposal company against industry standards and applicable regulatory compliance requirements. This helps to ensure our contracted waste vendors are performing work in a safe and environmentally responsible manner.

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

In 2021, Alliant Energy conducted eight audits of its contracted waste vendor's primary and/or secondary waste disposal facilities through CHWMEG, Inc. and 100% of the facilities audited met or exceeded our standards.

Natural capital and biodiversity management

Biodiversity Commitment

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

Our Biodiversity Commitment

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

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

- Step 1:** Avoiding impacts whenever practical;
- Step 2:** Minimizing unavoidable impacts;
- Step 3:** Restoring or rehabilitating affected areas; and
- Step 4:** Addressing remaining impacts when required.

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

- Support research to advance scientific understanding and development of technologies to address biodiversity issues.
- Foster good relationships with regulatory agencies and other stakeholders whose missions are to protect biodiversity and natural resources.
- Share progress on our biodiversity initiatives, monitor performance and provide program results in our Corporate Responsibility Report.
- Perform construction projects in a manner protective of water and wetland quality on our sites, easements and neighboring lands by following best management practices for storm water and offsite sedimentation control.
- Implement our voluntary Avian Protection Plan for new construction projects and rebuilds of our energy infrastructure including electric distribution, solar and wind generation facilities by following industry guidelines to increase avian safety.
- Provide environmental training as applicable for internal employees whose jobs involve erosion control, invasive species control and prevention, species protection and environmental permit compliance.
- Practice responsible land management that complies with environmental standards and pursues initiatives to prevent or reduce chemical use minimizing the need for insecticides and fertilizers as well as through efforts to plant perennial vegetation.
- Establish targets to help restore natural habitat and biodiversity such as our 2021 initiative to donate and help plant more than one million trees by the end of 2030.

- Work proactively to limit impacts to threatened and endangered species by pre-screening projects and taking the necessary precautions for affected state and federally protected species.
- Collaborate to create natural habitat where practical at our solar fields, operations facilities and distribution infrastructure that minimizes the need for mowing to further support biodiversity.
- Conduct vegetation management activities that reduce the need for herbicides by using targeted applications based on label requirements and by following careful tree trimming best practices.
- Utilize Horizontal Directional Drilling where practical for energy infrastructure construction projects to minimize impacts to wetlands, waterways and environmentally sensitive areas.

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

Initiatives and support

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

- Collaborate with the Wisconsin Department of Natural Resources to increase lake sturgeon populations in the Wisconsin River since 1997.
- Partner in Wisconsin's Karner Blue Butterfly Habitat Conservation Plan since 1999.
- Support research and other efforts for preservation of the monarch butterfly, including the Iowa Monarch Conservation Consortium, Wisconsin Monarch Collaborative, and the Energy Resources Center's Right-of-Way as Habitat Working Group.
- Join the University of Illinois - Chicago Energy Resource Center in April 2020 with more than 45 energy companies and transportation agencies to develop the first nationwide Candidate Conservation Agreement with Assurances, or CCAA. The CCAA is a formal agreement with the U.S. Fish and Wildlife Service to engage in important voluntary conservation efforts for the monarch butterfly. The agreement may benefit up to 26 million acres of land managed by these companies across the U.S.
- Founding member of the Power-in-Pollinators Initiative, which is a collaborative conservation effort through the Electric Power Research Institute (EPRI) and is the largest effort of its kind in North America to promote pollinator conservation in the daily operation of electric power companies.
- Participate in the Avian Power Line Interaction Committee (APLIC), the leading organization in the electric utility industry protecting avian resources while enhancing reliable energy delivery.
- Install artificial nesting platforms to deter ospreys from nesting on utility poles.
- Establish pollinator habitat at our new solar energy facilities. Habitat created will be managed with an eye toward protecting pollinators by using spot herbicide treatments and periodic mowing during strategic times of year to protect pollinators and their habitat.
- Engage in an EPRI program on the feasibility and best practices for pollinator-friendly solar.
- Collaborate on our goal to plant one million trees through the support of various tree planting programs as described below.
- Support EPRI-sponsored research aimed at protecting bat species and employ voluntary seasonal best practices for wind generation operations.
- Partner with the Department of Energy and Natural Power LLC to advance the use of a "Smart Bat Curtailment" system at our English Farms Wind Farm to mitigate impacts to bat species while allowing increased wind generation.

One Million Trees initiative

Alliant Energy's commitment to supporting the communities we serve extends to improving the natural environment for future generations. In 2021, our company announced our One Million Trees initiative, an initiative to donate and help plant more than one million trees by the end of 2030. In addition to providing shade, as these trees grow and mature, they will naturally reduce greenhouse gases, improve water quality and provide wildlife habitat – making the future brighter and greener for our customers and communities for generations to come.

Our approach includes supporting public land restoration efforts, residential tree events for our customers and public tree planting projects in the communities that we proudly serve. Overall, as of June 2022, approximately 122,000 trees have been planted through partnerships with the Department of Natural Resources in Iowa and Wisconsin. Residential tree programs have also been established in Iowa and Wisconsin.

Community tree planting programs

The community tree planting program, formerly known as [Branching Out](#), has historically been offered to Iowa communities where Alliant Energy provides service. We are excited to share this program has been expanded to Wisconsin communities, with the first round of grants being awarded in the spring of 2022. Grants are awarded for community-based, tree-planting projects that provide energy-saving benefits. [Trees Forever](#) administers and facilitates the program, providing educational and planning support. In 2021, these grants were [expanded](#) for recovering communities to help replace trees lost to widespread derecho storm event that occurred in August 2020. Here's how this tree planting program has made an impact over the last 32 years:

- Cumulative number of trees and seedlings planted – 1,108,600
- Cumulative number of projects in communities we serve – 3,234
- Cumulative Branching Out dollars awarded – \$7.5 million

In addition, the Arbor Day Foundation named Alliant Energy a 2022 Tree Line USA award recipient in honor of its commitment to protecting and enhancing urban trees. This is the 23rd year Alliant Energy has received distinction from Tree Line USA, a partnership between the Arbor Day Foundation and the National Association of State Foresters that recognizes utilities for their efforts. Alliant Energy preserves the quality and health of trees with proper trimming, pruning, planting, care and underground utility construction where feasible. Employees are trained annually in best tree-care practices.

Avian Protection Plan

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

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

- Reporting best practices include procedures on recording incidents and what actions were taken to minimize the risk in those locations. In 2020, our company implemented an updated system to track

incidents and actions taken to increase avian safety using an online digital app that provides for more efficient and accurate documentation.

- Design best practices include various retrofits such as increased spacing between energized and grounding equipment, bird diverters on electrical lines and covering the most hazardous electrical components. Our APP includes the avian protection measures taken at our wind and solar generating facilities as well.

As our company's owned wind production increases, the APP also covers best management practices to reduce impacts to bats as well as birds. The primary bat migration season occurs at night in the summer and fall. During this time, standard practice is that turbines are "feathered" so that the blades are pitched parallel to the wind to reduce their revolution speed and decrease the risk to bats.

In 2020 and 2021, Alliant Energy partnered with the Department of Energy and Natural Power LLC (NP) to advance the use of a "Smart Bat Curtailment" system at its English Farms Wind Farm. Results confirmed that the system helped us to mitigate impacts to bat species while allowing for increased generation compared to the "feathered" method. Consequently, Alliant Energy is pursuing a 100% Smart Curtailment System at English Farms in 2022, focused on expanding the system's use to all 69 turbines at the wind farm, allowing both NP and Alliant Energy to further optimize the technology's platform.

Minimizing construction impacts

Alliant Energy uses Horizontal Directional Drilling (HDD) for various infrastructure construction projects, such as underground power and natural gas lines and fiber-optic cable installation to enhance our telecommunications network. HDD is used to minimize impacts to wetlands, waterways, endangered species and/or well-established native landscapes. This construction method is recognized by the Wisconsin Department of Natural Resources and U.S. Fish and Wildlife Service as a way to reduce impacts to the Karner blue butterfly habitat, wetlands, and other environmentally sensitive areas.

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

Solar, wind and battery storage facilities also provide the potential of closer interaction and contact with birds, bats, and other wildlife. Our approach is to be proactive and good environmental stewards by following industry standards and best practices. This benefits our company, customers, and local bird and bat populations. There are several changes we've made to construction activities to further benefit wildlife. These include:

- Assuring adequate separation between energized and grounded equipment.
- Covering lines to protect wildlife from electrocution that can cause outages.
- Adding a Geographic Information System (GIS) layer showing areas that pose a higher risk of electrocution and collision so we can minimize hazards to birds.
- Working closely with the U.S. Fish & Wildlife Service to align with their protocols.

Natural species and protected areas

Alliant Energy proactively works to avoid impacts to threatened and endangered species. We pre-screen our projects to assess potential impacts and take the necessary precautions to assure we don't negatively affect protected species. The process we follow simulates the U.S. Fish and Wildlife Service's

“avoid, minimize, restore, and if needed mitigate” process. In the event our operations have the potential to impact protected species, we follow federal and state regulatory requirements to protect listed species. We manage our operations taking into consideration federal and state protected areas such as national wildlife refuges or state natural areas. Furthermore, our company does not disturb any areas that could be considered of high biodiversity value. By following this approach, we assure that investments in our company’s assets and operations comply and our policies take into consideration protected species and natural areas.

Alliant Energy, as part of its Wind Energy generation program, is actively working on a Habitat Conservation Plan (HCP) and incidental take permitting activities under the Endangered Species Act (ESA). To help implement the HCP, we have collected biological data from our wind farms. The purpose of this HCP is to establish a long-term conservation plan that protects, avoids, minimizes, restores and enhances habitats for select bat species; as well as studies and monitors select species that may incur significant adverse impacts as a result of Alliant Energy’s operation and maintenance activities. This HCP work effort will continue through 2022, with Incidental Take Permits most likely issued in 2023.

Land for Ecosystem and Habitat Support	
Native prairie and pollinator habitat	2,805 acres
Karner Blue Butterfly Habitat Conservation Plan	11,233 acres

Monitoring and reporting

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

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

Envision recognition

Verification history

The [Envision™](#) system is a framework created by the Institute for Sustainable Infrastructure (ISI) to enhance projects across the full range of environmental, social and economic impacts. Alliant Energy continues to leverage this framework to guide our planning, designing and delivery of sustainable and resilient infrastructure.



We have successfully obtained formal Envision verification by an independent third party, providing a final overall project score and achievement level for five projects. This was done using the Envision Version 2 guidelines that focus on five key categories of sustainability for its framework including: Quality of Life, Leadership, Resource Allocation, Natural World and Climate and Risk. These five categories encompass 60 credits, resulting in four levels of achievement: Bronze, Silver, Gold and Platinum. Alliant Energy is utilizing the Envision framework for many of its upcoming solar energy projects and some may be verified under Envision Version 3 guidelines.

Project	Certification Date	Envision Achievement Level
Marshalltown Generating Station (Marshalltown, Iowa)	April 2017	ISI Award Article Platinum
Dubuque Solar (Dubuque, Iowa)	April 2018	ISI Award Article Platinum
English Farms Wind Farm (Montezuma, Iowa)	June 2019	ISI Award Article <u>Platinum</u>
Upland Prairie Wind Farm (Everly, Iowa)	June 2019	ISI Award Article <u>Platinum</u>
West Riverside Energy Center (Beloit, Wisconsin)	March 2020	ISI Award Article Platinum

Applications of Envision

The Envision guidelines are available to any project and the use of them does not require formal verification. We have further applied these guidelines and best practices to develop our recent wind farm additions located in Iowa including: Whispering Willow North (201 MW), Golden Plains (200 MW), Richland (131 MW) and Kossuth (150 MW).

Applying Envision Guidelines at Alliant Energy's Commissioned Wind Farms	
Quality of Life	New construction brings a temporary increase in labor work hours needed in the area, and this brings more revenue and spending activity into the community. Local landowners and governments also benefit with local landowner lease payments totaling approximately \$100 million and property tax payments of \$238 million from these four wind projects over a 30-year period.
Leadership	To build relationships with local stakeholders, meetings were held to discuss public concerns and to integrate community needs into the projects. Examples of this include working with the Federal Aviation Administration to reduce overall light pollution from turbine light fixtures while ensuring compliance with safety requirements as well as working closely with the U.S. Fish and Wildlife Services, in pursuit of Habitat Conservation Plans for Bat species and Eagle Conservation Plans for the Bald Eagle, designed to minimize impact risks to sensitive species.
Resource Allocation	We supported community growth during the construction of the four wind farms by using local and regional suppliers when available. All four projects sourced 95% of their materials within the 500-mile Envision requirement, with most of those materials being sourced within 50 miles of each project site. Sourcing locally distributed materials injected a total of approximately \$34 million into the local economies.
Natural World	We assessed wetland and surface water, pesticide and fertilizer impacts, species biodiversity, invasive species and soil health. Two such examples for these wind projects included proactive steps to ensure turbines avoided wetland impacts and protected bat and avian habitat. We also undertook an additional commitment to plant native prairie grass in a section of land near the Golden Plains Collector Substation to create a new "corridor" habitat for pollinator species and other local bird and animal species.
Climate and Risk	Projects were developed to maximize resiliency to severe weather and stronger storms including turbine design to withstand wind speeds up to 120 miles per hour, emergency shut-off capabilities and warning systems for conditions such as ice accumulation, GE turbine lightning protection and establishing safety protocols using Weather Associated Operating Practices such as warnings of any lightning within 60 miles of a turbine.

Social

Cyber and physical security

Programs and management

As cyber and physical threats grow, Alliant Energy remains focused on the security, reliability and resiliency of the energy grid and our data systems. Our programs are routinely reviewed and updated to improve performance with results reported to the Board of Directors.

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

Alliant Energy continues to evolve our programs and response strategies to improve our situational awareness, proactively reduce risks and ensure that we are ready to respond to events beyond our control. An integral part of our programs includes having protocols in place to address cyber and physical breaches and threats. These protocols are drilled routinely and are handled according to our Incident Response Plans. During 2020 – 2021, we, along with a handful of colleague utilities, enrolled in a project driven by the Electric Power Research Institute (EPRI) around building an Insider Threat Program. This endeavor ended in 2021 with the successful completion of building an extensive Insider Threat Program Guidebook. The utilities that participated in this project were awarded an EPRI Technology Transfer Award.

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

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

Alliant Energy is in its fourth year of participating in the Edison Electric Institute Culture of Security Self-Assessment. Our most current self-assessment grade remains consistent with our previous scores. While we reap the benefits of improved rankings in specific areas, we continue to take the opportunity to improve in other topics. The self-assessment exercise helps us focus on advancing our maturity of knowledge and corporate culture in five categories: Cybersecurity Protections, Physical Security Protections, Response/Recovery/Exercises, External Partnerships and Information Sharing and Security Governance, Risk and Workforce Management.

It is paramount that we have mitigation strategies in place for our customers' comfort, safety and service reliability. Therefore, our company continues to be a strong member of the Edison Electric Institute Mutual Assistance Program. Lending resources and responding to the needs of other utilities across the nation during hurricanes, thunderstorm and tornado season and ice storms is a priority for Alliant Energy. We strive to be a good partner and provide support wherever possible. In return, this program has been instrumental to us during our company's times of need providing resources to support disaster response. Similarly, Alliant Energy is active in the collaborative network for rapid sharing of security information with the Electricity Information Sharing Analysis Center as well as with the Downstream Natural Gas Information Sharing and Analysis Center. Through the Edison Electric

Institute and American Gas Association we share best-in-class practices with peers to improve performance. Our participation in these multi-faceted efforts further enhances our company's ability to effectively meet expectations from our customers, regulators, and state leaders.

Business continuity

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

Like the rest of the world, Alliant Energy continually pivoted as each new phase of the pandemic ensued. We aligned as closely as possible with the Centers for Disease Control protocols, state and local ordinances and Occupational Safety and Health Administration guidelines. Continued best practices of time/distance/shielding, hygiene protocols and cleaning/disinfecting procedures were key to keeping employees safe and healthy. Our efforts resulted in ensuring for a stable workforce that kept our operations running smoothly and our customers uninterrupted. Proactive task force teams continued throughout 2021 to focus on specific areas of the pandemic such as forward purchases of materials and supplies, sequestration practices, procedures and tabletop exercises and a pandemic task force team. The pandemic task force was comprised of cross functional business units ensuring that Alliant Energy was staying current on the ever-changing requirements related to COVID-19.

We assess and prepare for potential risks impacting the reliability and resiliency of our operations. We have an established organizational support structure and strategic framework for our company's Continuity of Operations, Disaster Recovery and Emergency Planning efforts. Specifically, Emergency Preparedness and Response is responsible for the management and implementation of these programs, integrating all levels of planning for events across the enterprise in one system

- **Continuity of Operations Plans** consist of establishing redundant communication paths, implementing redundant systems, training on alternative methods of operations or any quickly established form of recovery to minimize disruptions. The plans define Mission Essential, Recovery Essential and Business Essential workers to aid in response and recovery decision-making. The concentration of Continuity of Operations Plans is mitigation and resiliency.
- **Disaster Recovery Plans** focus on immediate intervention taken by an organization to minimize further losses brought on by a disaster and to begin the process of recovery, including activities and programs designed to restore critical business functions and return the organization to an acceptable condition. Disaster Recovery will focus on the loss of facilities or equipment that affect the ability of Alliant Energy to provide essential services expected by our customers, employees and shareowners.
- **Emergency Planning Program** is the continual cycle of planning, training, exercising and revision related to emergency response. Our Training and Exercise Plan is designed to routinely conduct a variety of tabletop exercise drills, functional drills and full-scale drills increasing the level of emergency preparedness.

Alliant Energy's Crisis Management Team (CMT) is orchestrated under the direction of an Incident Commander, who ensures the team is directed by the concepts of Incident Command Structure. The CMT members are subject matter experts responsible for gathering information from affected departments/business entities and communicating with the CMT, providing appropriate information updates. The CMT members are then responsible for relaying information from the CMT back to their appropriate work group.

Alliant Energy's Cyber and Physical Security Programs	
Oversight	• Board of Directors • Chair and Chief Executive Officer • Executive Vice President and Chief Financial Officer • Vice President Technology and Chief Information Officer • Director Safety & Employee Support Solutions • Senior Manager Information Security & Risk • Manager Physical Security Services
Management and collaboration	• Integrated Security Operations Centers staffed 24/7/365, 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 • Participation in national industry incident response drills in both gas and electric verticals, such as GridEx • Edison Electric Institute mutual assistance network member 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 or professional services providers • Drills and exercises to address physical risks and prepare for extraordinary scenarios, such as cyber-attack or extreme weather • Regular security assessments of threats and vulnerabilities that lead to the strengthening of cyber and physical security measures at our operating facilities to deter malicious attacks • Implementation of automation solutions to strengthen detection and response capabilities, and leverage proactive techniques • Maintain cyber liability insurance policy
Training, education, and awareness	• Employee security awareness training • Phishing training and testing program • Education via blog posts, email blasts, and lunch-and-learn events • Workplace Violence employee training exercises • Field Worker Security/Safety training material
Communication protocols and internal reporting	• Emergency Operations Center Incident Command Center for communication and coordination with local and regional stakeholders • Company-wide employee emergency mass notification system • Employee reporting of potential threats or suspicious activity via email, phone, and to security guards • 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

Human capital

Programs and management

Our purpose to serve customers and build strong communities, as well as our Values, are the foundation of our culture, guide our actions and describe how we accomplish our strategy. We work to attract, retain, reward and develop a diverse and qualified workforce of high-performing employees and teams because our employees and culture are critical to our strategy.

Human rights policy

Alliant Energy's human rights statement reflects our policies and Values, which together guide how we interact with our employees as well as other external stakeholders.

Human Rights at Alliant Energy

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

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

Employees

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

We are committed to:

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

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

Safety

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

We are committed to adhering to all laws concerning workplace safety, including OSHA requirements. We go beyond compliance and are committed to provide 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 ensure that our employees' physical and mental health is at peak condition throughout their lives.

Community

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

Suppliers

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

Human Rights

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

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

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

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

Total rewards

Our market-competitive Total Rewards programs are designed to meet the varied and evolving needs of our employees and their families. Through a variety of flexible health and wellness programs, we offer employees choice, support their financial, physical, and mental well-being, provide tools and resources to help improve or maintain their health status, and promote engagement in healthy behaviors. In addition to competitive salaries and wages, our Total Rewards programs include:

- A 401(k) savings plan with an employer match;
- Healthcare and insurance benefits, including medical, vision, dental, life, short-term disability, and long-term disability insurance;
- Health savings and flexible spending accounts;
- Paid time off to use for vacation, personal time, sick time, holidays, bereavement, jury duty, military leave, parental leave, maternity leave, and adoption leave;
- Family care resources;
- Adoption assistance;
- Legal planning assistance;
- Employee Assistance Program;
- Tuition reimbursement;
- Vacation Donation Program; and
- Volunteer Grants & Matching Gifts Program

Diversity, Equity and Inclusion

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

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

- **Learning:** Learning opportunities for employees, such as inviting employees to participate in area diversity summits and supporting company-wide listening sessions, speakers and programs.
- **Empowering:** Employee Resource Groups (ERGs) that foster a diverse and inclusive workplace that supports employee well-being while promoting professional development and enhancing community relationships.
- **Leading:** A DE&I Leadership Team to identify, prioritize and address opportunities to improve and advance diversity, equity and inclusion in our company. This team partners with the Human Resources recruiting department and hiring managers to attract more diverse applicants. They are also the drivers of our ongoing inclusion training.
- **Investing and Innovation:** We invest financially and with our time, in the many non-profit organizations in our communities. We utilize investments in regional start-up communities and national clean tech arena to have access to creative companies with services and solutions to support our core business. At the local level ([Gener8tor](#)) and national level ([Energy Impact Partners](#)) we are involved and support their activities to expand opportunities for underrepresented groups in the start-up arena.

Alliant Energy's ERGs

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

Our recent DE&I accomplishments include:

- Received a perfect score on the [Corporate Equality Index](#) administered by the Human Rights Campaign Foundation to benchmark LGBTQ+ rights, policies and practices.
- Selected for the [Bloomberg Gender-Equity Index](#).

- Sponsored “Continuing Conversation” sessions through our Multicultural Network ERG to share perspectives and experiences as well as including speakers on DE&I topics.
- Spearheaded projects through our DE&I Leadership team to remove biased language from our job descriptions, form more diverse interview teams and sponsor programs to introduce underserved young people to careers in the utility sector.
- Launched True Colors Initiative where all employees were encouraged to voluntarily self-disclose their sexual identity and sexual orientation.
- Offered employees the opportunity to sign onto a DE&I Pledge that was written by an ERG leader and member of the DE&I Leadership Team. It’s a promise to support our DE&I efforts by living our company’s Core Values.
- All people leaders attended five cohort workshops focused on a shared DE&I vision and inclusive leadership.
- Facilitated “Day of Understanding” sessions that nearly two-thirds of our employees participated in to learn more about bias and the important connection between inclusion and our company’s purpose to serve customers and build stronger communities.
- Launched a DE&I Hub to share information including personal stories, articles, videos and other resources.
- Participated in industrywide initiative by the [Edison Electric Institute](#) committing to advancing racial and social justice as well as DE&I.

Goals and performance

Alliant Energy’s short-term incentive compensation plan includes diversity metrics to drive leadership accountability for efforts to advance a diverse and inclusive culture. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. Our 2021 Corporate Scorecard included annual performance measurements related to DE&I, which have previously been included for many years mainly focused on the percent of women and people of color in our workforce. This has driven positive progress towards being a more welcoming and inclusive company that reflects the communities we serve.

Beginning in 2022, this metric will be made up of a broader range of measures. These will ensure we’re being thoughtful and inclusive in our talent actions and decisions at all levels and focusing on a culture that embraces inclusion and belonging. More specifically, our company goals include an overall DE&I score based on the equal weighting of the five metrics listed below:

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

The new DE&I metrics have executive ownership along with data stewards ensuring accuracy of results. Progress toward goal achievement is tracked monthly, updated quarterly and accessible for employees to view. Annual performance is audited by the Internal Audit team. These DE&I metrics became effective commencing January 1, 2022 and final results will be determined at the end of the calendar year and reported in 2023. In addition, Alliant Energy further provides transparency on our DE&I progress by publishing our Equal Employment Opportunity ([EEO-1](#)) Consolidated Report online.

Talent development and workforce readiness

We encourage and support employees in the growth of their careers through several training opportunities and development programs. In addition, all employees are encouraged to have individual development plans. These development plans identify actions that are learning by doing, learning by collaborating or learning from content to close skill gaps. These include tuition reimbursement, online, instructor-led and on-the-job learning formats, as well as leadership development and succession planning.

To progress our leadership strategy, we held 24 leadership cohorts, where leaders share best practices and learn from their peers on various leadership topics such as inclusive leadership, coaching performance, developing employees and championing change.

We require all our employees to take online training on our code of conduct, cyber security and physical security annually. Employees can also take advantage of our tuition reimbursement program (up to 70%) to further their education.

In addition, we have an apprenticeship program that combines supervised, structured, on-the-job training with related instruction to produce highly skilled trade and technical workers. Our program builds lifetime skills and comprehensive knowledge in the high-demand technical trades necessary for our success. The program gives us the flexibility to tailor training to match our needs – training employees in our facilities, on our equipment and consistent with our safety standards and employee expectations. We instill company Values, methods and procedures from day one.

In our efforts to re-deploy our workforce when needed, we look to help coordinate employee interests, skills and abilities with internal opportunities. Supporting activities include résumé development and interview assistance, access to apprenticeship modules and job shadowing and career days to explore other jobs in the company. Through focused efforts, 23% of employees transferred into new roles internally between March 2020 and July 2021.

Health and wellness

Alliant Energy cares about the wellness of our employees and their families. The company provides a comprehensive Power Your Health program to support all employees wherever they are in their health journey. On an annual basis, we offer health screenings along with a wellness assessment and consultation with a health coach. This program rewards employees' efforts (and those of their spouses or partners) for making healthy lifestyle changes.

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

Collective bargaining and labor relations

Alliant Energy is committed to constructive dialogue and good faith negotiations with legally recognized unions. As of the end of 2021, 54% of Alliant Energy employees were covered under collective bargaining agreements. Alliant Energy respects the right of our employees to join, form or not to join a labor union without fear of reprisal, intimidation or harassment.

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

Employee and contractor safety

Our Safety Commitment: Live safety. Everyone. Always.

Alliant Energy's Safety Commitment Statement provides the guiding principles for employees to demonstrate our Value **to Live Safety. Everyone. Always**. The Board of Directors has delegated to the Operations Committee oversight of all safety management programs and compliance. The Operations Committee reviews and advises the Board of Directors which has final approval authority.

Our Safety Value – Live safety. Everyone. Always.

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

Safety Culture

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

We focus on the proactive management of our safety performance. Our comprehensive behavioral safety-based program consists of leading indicators, lagging indicators, and targeted focus programs. We employ the use of a formal safety management system to capture and track best practices, near misses, job site briefings, safety observations, safety conversations and any unsafe conditions. This system provides the insights needed to drive a positive safety culture and ensure for compliance with safety rules, processes and procedures. We also use this system to broadly share lessons learned in support of shaping the mindsets and behaviors needed to prevent similar events from occurring elsewhere. Annual Safety Management Plans are developed that focus on targeting and reducing specific risks or incidents from the previous year.

Programs and management

Employee safety performance is tracked according to Occupational Safety and Health Administration (OSHA) requirements. Our company's comprehensive program includes leading indicators such as tracking and reporting for near misses and unsafe conditions. This prevents similar incidents from occurring elsewhere and helps to identify and correct potential hazards to reduce risk to our employees. In 2021, we purchased a mobile slip simulator training unit to reduce slip, trip and fall injuries. This is an innovative way to continue to reduce one of our highest causes of injury. Program safety assessments are conducted to audit our generation safety procedures with deficiencies entered into our safety management system and tracked to completion.

Alliant Energy is committed to hiring safe contractors. We have partnered with ISNetworld to provide a consistent process for prequalification, selection, performance monitoring, and review of safety, health, and environmental aspects of contractor management. Our contractors are required to have a passing grade in ISNetworld. We have an established process reviewing contractor safety and health management programs, and additionally we track the total recordable incident rate, which in 2021 was 1.06. Furthermore, our contracts have comprehensive minimum safety requirements that establish clear expectations to help us monitor and correct any safety issues or concerns that might occur during completion of a project. Our contractors are also required to complete Alliant Energy's safety orientation training before performing work at our sites. These measures are put in place to reduce risk and increase the safety and health not only for the contractors, but also for Alliant Energy's employees and the public.

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

Alliant Energy's safety management program focuses on proactive safety measures to prevent incidents from occurring, however our company still tracks reactive safety measures. To further guide improvement efforts, Alliant Energy uses benchmarking data from industry groups to learn from our peers and sets internal targets such as total recordable incident rate. Since we are focused on underground construction moving forward, we have developed "Safe Work Methods" for high-risk ergonomic tasks and movements to reduce strains/sprains when handling and terminating underground cable. In 2021, we also hired an Occupational Nurse to help with early intervention of injuries. All large construction projects completed in 2021 had an incident rate of 0.57, which outperformed industry average of 2.0 for Heavy & Civil Engineering construction. Contractor's incident rates have decreased 31% since inception of ISNetworld.

Goals and performance

Safety is a Core Value; it defines what we stand for as a company. To demonstrate this value, Alliant Energy is including safety performance as a component of the company's short-term incentive compensation plan to further drive leadership accountability. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. OSHA has recognized that incentive programs can be an important tool to help promote workplace safety and health. Our approach to incorporate a rate-based incentive program is permissible as long as we implement it in a manner that does not discourage reporting.

The safety performance goals for 2022 are to achieve a 15% reduction in the 3-year averages of the Total Recordable Incident Rate (TRIR) and Lost Time Incident Rate (LTIR). This equates to a TRIR of 2.04 and LTIR of 0.52. The TRIR measures the number of work-related injuries per 100 full-time workers during a one-year period, while the LTIR measures the rate of Lost Time Incidents per 100 employees. Progress is measured by reduction in TRIR and LTIR from our three-year average. Results are updated quarterly and accessible for employees to view. Annual performance is audited by the Internal Audit team. These safety metrics became effective commencing January 1, 2022 and final results will be determined at the end of the calendar year and reported in 2023. Note that these goals exclude COVID-19 Illness cases, which are tracked and managed separately in our Safety Management System.

Alliant Energy's Safety Programs and Management		
Leadership	Executive Safety Leadership Team	Local Safety Leadership Teams
Employee Programs	Slip, Trip and Fall Simulator Training	Industrial Athlete and Ergonomics Training
	SafeStart Training	Union Blue Hat Program
Management Systems	Safety Management Plans	On-site Safety Compliance Assessments
	Online Safety Management System	Safety Program Compliance Assessments
Preventative Measures	Safety Conversations/Observations	Project Design Reviews
	Leading Metrics	Pre-Job Safety Briefing Process
Contractor Safety	ISNetworld System for Safety Performance and Contract 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	2019	2020	2021
Alliant Energy - Employee Safety			
Employee Recordable Incident Rate	2.73	2.24	2.22
Employee Lost-time Incident Rate	0.46	0.66	0.72
Employee Severity Rate	12.43	11.54	16.90
Employee Near Miss Frequency Rate	15.04	7.03	6.03
Employee Fatalities	0	0	1
Alliant Energy - Contractor Safety			
Contractor Recordable Incident Rate	1.03	0.99	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 work day. - Severity Rate is the number of days away from work per 100 employees as a result of work-related injuries or illnesses. - Near Miss Frequency Rate is the number of near misses reported per 100 employees. - Based on internal records and compliance data used for regulatory reporting. - Incident Rates above do not include COVID-19 Illnesses.			

Supply chain

Programs and management

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

- **Conduct and ethics:** All suppliers are expected to adhere to the Alliant Energy [Code of Conduct](#). In particular, our suppliers will participate in bid processes and procurement practices in accordance with best practices. Best practices include communicating only with the named Alliant Energy representatives during contract negotiations or bid evaluation as well as refraining from “back door

selling” and attempts to influence Alliant Energy employees or senior management in order to obtain work.

- **Anti-bribery and anti-corruption:** Alliant Energy will not tolerate any kind of corrupt activity. We comply with all anti-corruption laws. That means we do not pay bribes – providing anything of value to illegally influence business decisions, obtain illegal advantages over other parties or reward another party for past illegal actions. We do not pay kickbacks – illegal compensation for favorable treatment in business relationships or improper services. And we do not make facilitation payments – illegal payments to “grease the skids” to expedite services of governments or government officials. Alliant Energy also prohibits employees from receiving gifts or payments that may be illegal or that influence business judgment or decisions.
- **Supplier and contractor safety requirements:** Since 2013, our company has partnered with ISNetwork to monitor safety performance of contractors performing physical work, such as repairing equipment and building new facilities. This comprehensive process examines key leading and lagging safety performance indicators. In addition, some contractors have on-site safety evaluations conducted in the field. The program enables our company to objectively manage contractor safety prequalification requirements. Additional information and metrics are provided above in the Employee and Contractor Safety section.
- **Supplier diversity:** Alliant Energy partners with small businesses and those held by minorities, women, service-disabled veterans and LGBTQ+ owners so that our suppliers reflect the diversity of our communities. We work with numerous certifying agencies to qualify our diverse suppliers. Alliant Energy provides equal access for all qualified businesses, including both direct Tier 1 diverse suppliers and Tier 2 suppliers that report on diverse spend. To promote the use of diverse suppliers, all bids over \$100,000 are required to consider a diverse supplier. Alliant Energy has also invested in new technology to help identify opportunities to work with small and diverse suppliers as well as enhanced ability to track on monitor progress.
- **Edison Electric Institute’s (EEI) Business Diversity Committee:** Alliant Energy actively participates and partners with EEI Business Diversity Committee on defining metrics and identifying additional opportunities for Supplier Diversity. This committee is focused on establishing long-term relationships with diverse suppliers who provide products and services.
- **Digital initiatives:** In 2019, our company started implementation of a new electronic document processing system to replace manual invoice and purchase order processes with over 300 suppliers. By going digital, our new supplier portal is now more sustainable, providing many benefits: improved operational efficiency; providing flexible virtual access; streamlining processes eliminating costs; and reducing environmental impacts.
- **Contracts:** Alliant Energy’s standard supplier contractual terms mandate compliance with all policies and procedures established by Alliant Energy — including without limitation health, safety, security, cybersecurity and environmental policies and procedures — which are provided by Alliant Energy to a contractor in writing at any time during the term of their agreement or can be accessed at <http://www.alliantenergy.com/AboutAlliantEnergy/DoingBusiness/Suppliers/>.

Customer experience

Programs and management

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

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

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

We use [Power Thinkers](#), our voluntary online residential community consisting of over 4,100 customers in Iowa and Wisconsin, to weigh-in on energy-related topics. Power Thinkers provide valuable insights that enhance our decision making as we incorporate the voice of the customer into our decisions.

Our customer service representatives also provide information about energy use and financial options to help customers that may need assistance managing payment of utility bills. These efforts were expanded during the COVID-19 pandemic through targeted emails, social media posts, My Account notices, and bill messages to help educate and connect our customers with [available resources](#).

Goals and performance

Alliant Energy's short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our customer experience. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. This includes a metric to achieve a target customer interaction survey score because effortless experiences create customer loyalty. A survey is initiated when a customer has a recent interaction with Alliant Energy, such as starting service, asking billing questions and having an outage. We ask one question on a 0-to-10-point scale (where 0=Not at all likely and 10=Extremely likely): *How likely are you to recommend Alliant Energy as a good energy provider?* The target in 2021 was 8.18 and our company successfully exceeded this by achieving 8.52. We're happy to share that in 2021, nearly 84% of our customers said it was easy to work with us – up 4% from 2020. The Corporate Scorecard metric for customer experience target has been increased to 8.38 for 2022.

Community giving

Programs and management

Alliant Energy and its employees are committed to building stronger communities. These efforts take place through a combination of Foundation, corporate and employee giving and volunteerism. The Foundation focuses on four main areas: Hunger and Housing; Workforce Readiness; Environmental Stewardship; and Diversity, Safety and Well-being. It also matches employee/retiree qualifying donations of \$50 or more (up to an individual maximum of \$3,500 per year) to 501(c)3 charitable organizations.

Highlights of our 2021 actions included:

- Alliant Energy donated [\\$4 million to its Hometown Care Energy Fund](#) in 2021 for electric and heating bill assistance. The pandemic created financial hardship for many customers last year. Alliant Energy doubled its contribution to the fund to help people stay on track during these difficult times.
- In 2021, the Alliant Energy Foundation awarded more than \$1.9 million dollars in Impact Grants across Iowa and Wisconsin to 40 organizations. The awarded grants focused on four key areas: Hunger and Housing; Workforce Readiness; Environmental Stewardship; and Diversity, Safety, and Well-being.
- Following the impacts of severe storms that crossed our service territory in 2020 and 2021, we introduced the One Million Trees initiative. The initiative includes a goal to plant one million trees by the end of 2030 and aspires to improve the natural environment for our communities in generations to come. Since its launch, trees have been planted in Cedar Rapids, Iowa and Sheboygan, Wisconsin.
- Alliant Energy awarded more than \$120,000 in scholarships to nearly 100 high school and college-bound students, reducing the financial burden of college for our customers and promoting education in our communities.
- Our employees and retirees continued to find safe ways to give back to their community during the pandemic. With help from our foundation, our Matching Gifts program supported nonprofits with nearly \$2.2 million in donations. Additionally, our employees and retirees donated over 75,000 hours of their time through a variety of volunteering efforts including restoring native plants, building Habitat for Humanity® homes and distributing food boxes.
- Drive Out Hunger is an annual golf event produced by the Alliant Energy Foundation and supported by our corporate partners in an effort to fight hunger. Proceeds are managed by Second Harvest Foodbank of Southern Wisconsin and distributed to Feeding America member food banks in the Alliant Energy service area. The company's annual Drive Out Hunger golf event raised \$400,000 and supplied 1.2 million meals to seven food banks in 2021.

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

Alliant Energy Community Support			
Year	2019	2020	2021
Corporate	\$ 3,900,569	\$ 4,162,835	\$ 6,197,856
Foundation	\$ 1,836,725	\$ 2,887,518	\$ 3,769,467
Employee & Retiree	\$ 1,067,215	\$ 1,264,011	\$ 1,163,759
Drive Out Hunger	\$ 450,000	\$ 385,000	\$ 400,000
Total	\$ 7,254,509	\$ 8,699,364	\$ 11,531,082
• Based on accounting financial data and internal records.			

Economic development

Growth initiatives

Alliant Energy provides comprehensive services dedicated to assisting existing and new businesses with expansion including consultation on matters of property site selection, affordable access to energy and the many cost-saving, economic development, local and state resources. One primary focus is on providing sustainable energy solutions for existing and new businesses in our service area. Despite the economic uncertainty sparked by the COVID-19 pandemic, 2021 marked significant industrial growth across our electric and natural gas utility service area.

Alliant Energy supports and partners with our local, regional, and state economic development organizations to grow business and strengthen our communities. With the support of our partners, Alliant Energy helped secure 58 projects in 2021, resulting in over \$2 billion in new capital investments and 4,444 new jobs for our communities. As a result of our partnership efforts, Alliant Energy was recognized for a third straight year as a [“Top Utility in Economic Development”](#) by Site Selection and for the first time as a [“Top Utility in 2022”](#) by Business Facilities magazines in 2021.

In 2021, we continued our focus and support of legacy industries in Iowa and Wisconsin, attracting and supporting the expansion of Industrial BioTechnology, Food and Beverage Manufacturing, Original Equipment Manufacturing (OEM), Suppliers and Parts manufacturers, Animal Nutrition (pet food) and Packaging and Plastics and Polymers. Alliant Energy’s economic development team is also focusing on emerging industries like data centers, medical device manufacturing and pharmaceuticals and Controlled Environment Agriculture (indoor agriculture).

Community partnerships

Alliant Energy continues to develop strong partnerships with our local communities. Key account managers (KAMs) and our local operations teams are assigned to specific communities in our service area. These contacts visit and communicate with communities on a regular basis including serving on area economic development boards of directors. Economic growth cannot happen without the retention and attraction of great workers. In 2021, Alliant Energy invested over \$55,000 in Wisconsin and \$60,000 in Iowa for chamber support which will help create communities that are attractive to all individuals looking for a better opportunity and lifestyle. Additionally, we offer organizational funding, strategic planning services and support to economic development organizations as well as a newsletter to community representatives.

Growth sites

Our company supports future community expansion efforts by offering [16 growth sites](#) in Iowa and Wisconsin. Growth sites are locations designed to be ready for industrial or commercial customers to build or expand their business. These sites include features such as easy access to transportation routes and, at some sites, rail connections; utility infrastructure already in-place or confirmed to be readily accessible; capability to supply key resources and ability to provide a qualified workforce. Furthermore, our growth sites are state certified. This means the property has completed detailed pre-development reviews such as a Phase I Environmental Site Assessment, endangered species study, archaeological survey, wetland delineation certification, preliminary subsurface geological investigation, zoning restrictions/title work confirmation and utility infrastructure and engineered plans evaluation. This provides critical information that businesses need to determine whether the site could be a good project fit and eliminates predevelopment risk, helping projects meet tight construction deadlines.

Electric system performance

Reliability

Alliant Energy is continually working to improve our electric system reliability; however, some power outages still occur. Many are the result of weather-related events, trees and wildlife. As preventive measures, we conduct tree trimming near our distribution lines and install animal guards on our equipment. Other events such as digging, construction or auto accidents can damage lines, poles or other equipment and cause service interruptions. An electrical overload may also cause the equipment to fail. Regardless of the reason for an outage, Alliant Energy works to restore power as quickly, efficiently and safely as possible.

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

- 55% of our customers experienced zero power outages in 2021
- 77% of outage events in 2021 restored power within two hours or less

The average U.S. electricity customer has at least one power outage lasting about two hours annually, based on the latest comparable data from the [U.S. Energy Information Administration \(EIA\)](#).

Line losses

The transfer of electrical energy between generation facilities, substations and customers is impossible without some loss of energy. Alliant Energy works to minimize these natural line losses on our distribution system through ongoing investments in our electric system infrastructure. Overall, the distribution loss for Alliant Energy in 2021 was 2.82%. Our company does not directly own any transmission for our IPL utility subsidiary. Our WPL utility subsidiary does have partial ownership of the transmission company and this loss was [reported](#) as 1.97% in 2021 to the MISO Regional Transmission Organization. In comparison, the [U.S. EIA](#) estimates that electricity transmission and distribution losses equaled about 5% of the electricity transmitted and distributed in the United States from 2015 to 2019.

Alliant Energy Electric Line Loss Factor for Retail Sales			
Year	2019	2020	2021
IPL	3.09%	3.09%	3.09%
WPL	2.82%	2.49%	2.54%
Alliant Energy	2.96%	2.79%	2.82%

Goals and performance

Alliant Energy's short-term incentive compensation plan includes metrics to drive leadership accountability for efforts to advance our electric reliability. These metrics are applicable company-wide including executive management, directors, managers, supervisors and non-bargaining employees. This includes metrics to meet the 10-year average of both System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI). For 2021, the company successfully achieved 122% and 127% respectively. The Corporate Scorecard metric for SAIDI and SAIFI will also be compared to the 10-year averages for 2022.

Alliant Energy Electric Reliability Data			
Year	2019	2020	2021
System Average Interruption Duration Index (SAIDI) in minutes			
IPL	100.1	96.9	77.0
WPL	97.8	64.6	67.7
Alliant Energy	98.9	80.8	72.4
System Average Interruption Frequency Index (SAIFI)			
IPL	1.01	0.85	0.78
WPL	0.82	0.58	0.61
Alliant Energy	0.92	0.71	0.69
Customer Average Interruption Duration Index (CAIDI) in minutes			
IPL	99.2	114.3	98.8
WPL	118.7	111.3	111.6
Alliant Energy	107.9	113.1	104.4
- SAIDI is the average length of an interruption experienced by the average customer measured in minutes. It is the annual sum of all customer interruption durations over the year divided by the total number of customers served during the year. - SAIFI is the number of sustained interruptions the average customer experiences. It is the total annual number of customer interruptions divided by the total number of customers served during the year. - CAIDI is the average length of an interruption experienced by an interrupted customer measured in minutes. In this index, a customer can be counted as many times as they experience an outage. - Based on Alliant Energy outage management system records. Metrics are reported excluding planned and major events according to the guidance set forth by applicable regulatory agencies. Major event will be declared whenever extensive physical damage to transmission and distribution facilities has occurred within an electric utility's operating area due to unusually severe and abnormal weather or event and: wind speed exceeds 90 mph for the affected area; or one-half of one inch ice is present and wind speed exceeds 40 mph for the affected area; or 20% of the affected area total customer count is incurring a loss of service for a length of time to exceed five hours; or 20,000 customers in a metropolitan area are incurring a loss of service for a length of time to exceed five hours.			

Natural gas system performance

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

Alliant Energy is dedicated to keeping its employees, customers, and communities safe through training, education, and awareness. All Alliant Energy journeymen crews and service responders are trained on emergency response and are available 24 hours a day, seven days a week. In addition, our company's Transmission and Distribution Integrity Management Programs provide a process for inspecting and assessing the condition of Alliant Energy-owned natural gas pipelines and establishing a maintenance program based on regulatory requirements and best industry practices.

Total System miles	IPL	WPL	Alliant Energy
Gas transmission pipeline	784	38	822
Distribution gas mains	4,373	4,884	9,257
Based on internal records and compliance data used for regulatory reporting.			

Gas Distribution Main Material (% based on miles)	IPL	WPL	Alliant Energy
Plastic	61%	71%	66%
Cathodically Protected Coated Steel	39%	29%	34%
Based on internal records and compliance data used for regulatory reporting.			

Gas Distribution Services Material (% based on number of services)	IPL	WPL	Alliant Energy
Plastic	71%	85%	77%
Cathodically Protected Coated Steel	29%	15%	23%
Based on internal records and compliance data used for regulatory reporting.			

Emergency Responses Within 60 Minutes (%)		
2019	2020	2021
99.7%	99.8%	99.7%
Based on internal records and compliance data used for regulatory reporting.		

Governance

Regulatory alignment

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

Our advocacy and political activities are governed by our Political Engagement Guidelines. The Nominating and Governance Committee of the Board of Directors provides oversight and regularly reviews our company's participation in the political process. This Board Committee approves political contributions to various organizations, and the reports showing such contributions are posted to our Investor website twice per year. The website includes the current and last five years of reports.

We comply with all laws, including those surrounding disclosure, lobbying activities and political contributions or expenditures and we provide full transparency. The company is prohibited from making direct contributions to candidates for political office. However, our employees have the opportunity to engage with elected officials through Alliant Energy's voluntary, nonpartisan political action program.

Our key advocacy areas include support for [the clean energy tax provisions under the "Build Back Better" plan](#) before Congress. Additionally, we support federal investments in electrification, clean energy research and development, grid infrastructure modernization and broadband and fiber deployment under the Infrastructure Investment and Jobs Act enacted into law in 2021. As it is a priority for our company annually, we support enhancing federal energy assistance programs for low-income households. Our company's political engagement policy, spending and lobbying activities are disclosed online.

Earlier this year, we were again proud to partner with the Edison Electric Institute and The National Energy and Utility Affordability Coalition to brief Congress on the importance of Low-Income Home Energy Assistance Program (LIHEAP) funding. We also worked through our Foundation to encourage community organizations like food banks and the United Way to sign a letter of support for increased LIHEAP funding. Nearly 30,000 Alliant Energy customers received LIHEAP assistance last year and approximately \$12 million funds were distributed to them.

Alliant Energy's approach to transition to a low-carbon economy includes proactive participation in climate and carbon-related policy discussions at both the federal and state levels. This includes membership in key national trade associations including the [Edison Electric Institute](#), [American Clean Power Association](#), [American Gas Association](#) and the [Business Roundtable](#) (BRT), all of which are active in climate change policy discussions. Our company joined several other businesses and investors in signing a [letter](#) supporting U.S. commitment to climate action by setting an ambitious Nationally Determined Contribution (NDC) pursuant to the Paris Agreement. We also joined BRT in crafting a [message](#) highlighting the importance of sustainability in the work we do to deliver energy to our customers and communities. In addition, we continue to engage in climate change research with the Electric Power Research Institute, which is a non-advocacy, non-profit scientific research organization with a public benefit mandate.

ESG oversight structure

Board diversity and qualifications

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

Our Board consists of directors who have a diversity of skills, backgrounds, age, tenure and gender. All members, except our Chair/CEO, are independent. Sustainability is overseen by the Board's Nominating and Governance Committee, consisting of solely independent directors. Below is a summary of our Board of Directors. Additional information can be found on the [Board and corporate governance](#) website.

- Current total members: 10 (including Chair and Chief Executive Officer) with four women (40%) and two ethnic minority (20%)
- Nine out of ten current directors are independent
- Lead independent director with clearly defined and robust responsibilities
- Executive sessions of independent directors held at each regularly scheduled board meeting
- Annual board and committee self-assessments
- Share ownership guidelines based on total annual retainer
- Majority voting bylaw provision for directors in uncontested elections

Board committee focus areas

Alliant Energy recognizes the importance that sustainability matters have on our operations, including environmental, social and governance (ESG) matters. These matters are represented by our company purpose and values. The Nominating and Governance Committee is responsible for general oversight of ESG issues, including review and approval of our annual Corporate Responsibility Report and oversees progress on important ESG topics, which include a broad range of issues handled by various committees. The Board of Directors and Board committees have ESG responsibilities as summarized below.

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

E - Environmental, S - Social, G - Governance

Compensation and pay practices

Alliant Energy's executive compensation program is designed to promote our strategic plan. The Compensation and Personnel Committee of the Board of Directors approves performance compensation goals that include ESG metrics. The annual short-term incentive pay plan rewards financial performance, as well as operational performance that aligns with our sustainability goals and Values including customer experience, diversity, environmental and safety performance. The use of financial and operational metrics avoids risks associated with excessive focus on a single financial performance measure. Furthermore, to drive leadership accountability and support our ESG programs, these metrics apply company-wide including executive management, directors, managers, supervisors and all non-bargaining company employees. Progress achieving these metrics is communicated throughout the year in a Corporate Scorecard.

Alliant Energy's long-term equity incentive pay rewards long-term absolute growth through performance-restricted stock units and relative growth through performance shares and aligns management's interests with those of our shareowners.

The following are key compensation highlights. More information can be found in the [Compensation Discussion and Analysis of our proxy statement](#).

Our governance system includes the following performance and compensation practices:

- Regular reviews of the program by the Compensation and Personnel Committee
- Double-trigger change-in-control provisions in our severance agreements and long-term awards
- Stock ownership guidelines for executive officers
- Dividends paid on equity awards only if performance targets are met or vesting is completed
- Maximum severance multiplier is less than 3.0
- Strong linkage of compensation to achievement of our company's financial, customer-focused and ESG-related goals
- Performance metrics encourage achievement of both absolute growth and relative growth
- No hedging and pledging of company stock
- Clawback policy that applies to our annual and long-term incentive plans
- No tax gross-up provisions in our change-in-control agreements
- Limited perquisites for our executive officers

Executive compensation linkage to 2021 ESG-related goals

