

Alliant Energy Corporation - Sustainability Accounting Standards Board Summary

The Sustainability Accounting Standards Board (SASB) is a voluntary reporting framework for Environmental, Social and Governance (ESG) metrics. SASB provides proposed metrics for electric utilities as part of the infrastructure sector and the summary below aligns with the SASB framework Version 2018-10. This includes Alliant Energy’s 2022 performance data and links to our [Sustainability Management and Environmental, Social and Governance \(ESG\) Performance Summary](#) or other relevant public disclosures. Information is provided consistent with our company’s regulatory submissions or accepted industry practices and may differ from suggested SASB reporting protocols or methods. Values provided are Alliant Energy totals for regulated electric utility operations unless otherwise specified for our subsidiaries Interstate Power and Light Company (IPL) or Wisconsin Power and Light Company (WPL).

SASB Summary – Electric Utilities & Power Generators Standard (Version 2018-10)		
Topic	SASB Metric	Alliant Energy Information – Calendar Year 2022
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions in carbon dioxide equivalent (CO ₂ -e) (2) % covered under emissions-limiting regulations, and (3) % covered under emissions-reporting regulations	(1) Scope 1 – 13,233,398 Metric tons CO ₂ -e (2) 55% (The Ottumwa Generating Station, Marshalltown Generating Station, Columbia Energy Center, and West Riverside Energy Center are subject to air permit requirements for greenhouse gases.) (3) Alliant Energy is subject to the U.S. Environmental Protection Agency (EPA) Annual Mandatory Greenhouse Gas (GHG) Reporting requirements issued at 40 CFR Part 98 for Subparts C (combustion), D (electric generation), and W (natural gas distribution). The primary source of EPA-reported GHG emissions (approximately 99%) are the direct emissions of carbon dioxide (CO ₂) from fossil-fueled electric generation. For additional information refer to the Greenhouse Gases section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary .
	Greenhouse gas (GHG) emissions associated with power deliveries in CO ₂ -e	11,404,471 Metric tons CO ₂ -e
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Refer to Alliant Energy’s Climate Report
	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) (2) % fulfillment of RPS target by market	(1) 992,189 customers – Annual Electric Power Industry Report, Form EIA-861 (2) 100%

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Air Quality	<p>Air emissions of the following pollutants:</p> <p>(1) Nitrogen oxides (NO_x - excluding N₂O), (2) Sulfur dioxide (SO₂), (3) particulate matter (PM₁₀), (4) lead (Pb), and (5) mercury (Hg);</p> <p>% of each in or near areas of dense population</p>	<p>(1) NO_x – 4,346 Metric tons (2) SO₂ – 4,454 Metric tons (3) PM₁₀ – 578 Metric tons (4) Pb – 0.13 Metric tons (5) Hg – 0.025 Metric tons</p> <p>% of each in or near areas of dense population – Our company operations are not located in or near any large urban areas or cities. In addition, Alliant Energy’s electric generation emissions have been significantly reduced by air quality control systems. In 2022, our company has achieved air emission reductions for NO_x of 86%, SO₂ of 94%, and Hg of 95%. Co-benefit reductions of PM10 and Pb also result from our air quality control systems.</p>
Water Management	<p>(1) Total water withdrawn (2) Total water consumed</p> <p>% of each in regions with High or Extremely High Baseline Water Stress</p>	<p>(1) Total water withdrawn – 873,711 thousand cubic meters (2) Total water consumed – 24,537 thousand cubic meters</p> <p>% of each in regions with High or Extremely High Baseline Water Stress – Being in the Midwest, Alliant Energy historically has not been directly impacted by droughts or water scarcity issues that have caused operational slow-downs or temporary shortages experienced by utilities located in water-stressed regions of the United States.</p>
	<p>Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations</p>	<p>In 2022, Alliant Energy was issued two notices of non-compliance (NOC) for water related issues: one NOC related to a spill and one NOC related to a storm water issue.</p>
	<p>Description of water management risks and discussion of strategies and practices to mitigate those risks</p>	<p>Refer to Water Management section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary.</p>
Coal Ash Management	<p>Amount of coal combustion residuals (CCR) generated and % recycled</p>	<p>CCR generated – 283,870 Metric tons CCR recycled – 62%</p>
	<p>Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment</p>	<p>Refer to Coal Combustion Residual Surface Impoundments section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary.</p>

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Energy Affordability	Average retail electric rate for: (1) residential, (2) commercial, and (3) industrial customers	The following Alliant Energy rates are based on 2022 revenue and sales to retail customers from the electric operating information in the annual Form 10-K report to the U.S. Securities and Exchange Commission. <ul style="list-style-type: none"> Residential 16.49 cents/kilowatt-hour Commercial 12.76 cents/kilowatt-hour Industrial 8.40 cents/kilowatt-hour Total retail 11.88 cents/kilowatt-hour <p>Additional information on the current status of our rate schedules and regulatory filings is available at the following:</p> <ul style="list-style-type: none"> IPL – Iowa Utilities Board (IUB) website WPL – Wisconsin Public Service Commission (PSCW) website
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Disconnections – 31,404 Reconnected in 30 days – 77%
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	See Risk Factors section of Alliant Energy’s annual Form 10-K report to the U.S. Securities and Exchange Commission
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate (3) Near miss frequency rate (NMFR)	(1) TRIR – 2.62 (2) Fatality rate – 0 persons (3) NMFR – 6.79
End-Use Efficiency & Demand	% of electric load served by smart grid technology	% customer meters served by Advanced Metering Infrastructure – Annual Electric Power Industry Report, Form EIA-861: <ul style="list-style-type: none"> IPL – 98.9% WPL – 99.6% Alliant Energy – 99.3%
	Customer electricity savings from efficiency measures, by market in Megawatt-hours (MWh)	Lifetime electricity savings for 2022 measures based on typical lifespan: <ul style="list-style-type: none"> IPL – 1,061,127 MWh WPL – 1,412,410 MWh Alliant Energy – 2,473,537 MWh
Grid Resiliency	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Refer to Cyber and Physical Security section of Alliant Energy’s Sustainability Management and Environmental, Social and Governance (ESG) Performance Summary . Alliant Energy’s security program adheres to all applicable compliance requirements, protocols and reporting. There were no material incidents in 2022.
	(1) System Average Interruption Duration Index (SAIDI)	(1) SAIDI – 69.8 minutes
	(2) System Average Interruption Frequency Index (SAIFI)	(2) SAIFI – 0.72
	(3) Customer Average Interruption Duration Index (CAIDI)	(3) CAIDI – 97.7 minutes

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General	Number of customers served: (1) Residential (2) Commercial (3) Industrial	Customers – Annual Electric Power Industry Report, Form EIA-861 (1) Residential – 842,078 (2) Commercial – 147,672 (3) Industrial customers – 2,439																									
	Total electricity delivered to: (1) Residential (2) Commercial (3) Industrial (4) All other retail customers (5) Wholesale customers	Total electricity delivered based on annual Form 10-K report : (1) Residential – 7,479,000 MWh (2) Commercial – 6,436,000 MWh (3) Industrial – 11,494,000 MWh (4) All other retail customers – 63,000 MWh (5) Wholesale customers – 2,866,000 MWh																									
	Length of transmission and distribution lines	Distribution Lines: <ul style="list-style-type: none"> Overhead – 51,201 kilometers Underground – 18,340 kilometers IPL and WPL do not directly own electric transmission service assets and currently receive transmission services from ITC Midwest LLC (ITC) and American Transmission Company LLC (ATC), respectively. ITC and ATC are independent, for-profit, transmission-only companies.																									
	Total electricity generated, percentage by major energy source, % in regulated markets	<table border="1"> <thead> <tr> <th>2022 Electricity Production</th> <th>MWh</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Coal</td> <td>7,416,498</td> <td>29.06%</td> </tr> <tr> <td>Natural Gas</td> <td>11,438,065</td> <td>44.82%</td> </tr> <tr> <td>Oil</td> <td>1,753</td> <td>0.01%</td> </tr> <tr> <td>Hydroelectric</td> <td>195,281</td> <td>0.77%</td> </tr> <tr> <td>Solar</td> <td>41,048</td> <td>0.16%</td> </tr> <tr> <td>Wind</td> <td>6,424,652</td> <td>25.18%</td> </tr> <tr> <td>Total</td> <td>25,517,298</td> <td>100.00%</td> </tr> </tbody> </table>		2022 Electricity Production	MWh	%	Coal	7,416,498	29.06%	Natural Gas	11,438,065	44.82%	Oil	1,753	0.01%	Hydroelectric	195,281	0.77%	Solar	41,048	0.16%	Wind	6,424,652	25.18%	Total	25,517,298	100.00%
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Total wholesale electricity purchased	2,580,740 MWh wholesale power purchased from the Midcontinent Independent System Operator, Inc. (MISO) Regional Transmission Organization.																										