

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 2023-12. This includes Alliant Energy's 2025 performance data and links to our [Corporate Responsibility Report](#) 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 2023-12)		
Topic	SASB Metric	Alliant Energy Information – Calendar Year 2025
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 – 13,943,123 Metric tons CO ₂ -e (2) 60% (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 <i>“Metrics and Targets – Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks”</i> section of Alliant Energy's Climate Report .
	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 .
Air Quality	Air emissions of the following pollutants: (1) Nitrogen oxides (NO _x - excluding N ₂ O), (2) Sulfur dioxide (SO ₂), (3) particulate matter (PM ₁₀), (4) lead (Pb), and (5) mercury (Hg); % of each in or near areas of dense population	(1) NO _x – 4,996 Metric tons (2) SO ₂ – 5,330 Metric tons (3) PM ₁₀ – 496 Metric tons (4) Pb – 0.20 Metric tons (5) Hg – 0.021 Metric tons % of each in or near areas of dense population – Our company operations are not located in or near any large urban areas or cities. In addition, Alliant Energy's electric generation emissions have been significantly reduced by air quality control systems. In 2025, our company achieved air emission reductions for NO _x of 84%,

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		SO ₂ of 93%, and Hg of 96%. Co-benefit reductions of PM10 and Pb also result from our air quality control systems.
Water Management	(1) Total water withdrawn (2) Total water consumed	(1) Total water withdrawn – 645,144 thousand cubic meters (2) Total water consumed – 27,145 thousand cubic meters
	% of each in regions with High or Extremely High Baseline Water Stress	% of each in regions with High or Extremely High Baseline Water Stress – Being 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.
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	In 2025, Alliant Energy received three notices of noncompliance (NOC): one related to a maintenance management issue, one to a wastewater issue, and one to a stormwater issue.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Refer to Water Management section of Alliant Energy's Corporate Responsibility Report .
Coal Ash Management	Amount of coal combustion products (CCP) generated and % recycled	CCR generated – 300,119 Metric tons CCR recycled – 57%
	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Refer to Coal Combustion Residuals section of Alliant Energy's Corporate Responsibility Report .
Energy Affordability	Average retail electric rate for: (1) residential, (2) commercial, and (3) industrial customers	The following Alliant Energy rates are based on 2025 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. - Residential 18.11 cents/kilowatt-hour - Commercial 14.36 cents/kilowatt-hour - Industrial 9.20 cents/kilowatt-hour Additional information on the current status of our rate schedules and regulatory filings is available at the following: - IPL – Iowa Utilities Commission (IUC) website - WPL – Wisconsin Public Service Commission (PSCW) website
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Disconnections – 35,233 Reconnected in 30 days – 76%
	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.

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Workforce Health & Safety	(1) Total recordable incident rate (TRIR)	(1) Employee recordable incident rate – 2.73
	(2) Fatality rate	(2) Employee fatalities – 0 persons
	(3) Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	(3) Employee near miss frequency rate – 5.09
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 : - IPL – 99.03% - WPL – 99.59% - Alliant Energy – 99.31%
	Customer electricity savings from efficiency measures, by market in Megawatt-hours (MWh)	Lifetime electricity savings for 2025 measures based on typical lifespan: - IPL – 1,267,936 MWh - WPL – 1,088,368 MWh - Alliant Energy – 2,356,304 MWh
Nuclear Safety & Emergency Management	Total number of nuclear power units, broken down by results of most recent independent safety review	Not Applicable
	Description of efforts to manage nuclear safety and emergency preparedness	Not Applicable
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 Corporate Responsibility Report . Alliant Energy's security program adheres to all applicable compliance requirements, protocols and reporting. There were no material incidents in 2025.
	(1) System Average Interruption Duration Index (SAIDI) (2) System Average Interruption Frequency Index (SAIFI)	(1) SAIDI – 81.2 minutes (2) SAIFI – 0.79
General	Number of customers served: (1) Residential (2) Commercial (3) Industrial	Customers – Annual Electric Power Industry Report, Form EIA-861 (1) Residential – 860,197 (2) Commercial – 149,642 (3) Industrial customers – 2,365
	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 – 7,393,000 MWh (2) Commercial – 6,492,000 MWh (3) Industrial – 11,237,000 MWh (4) All other retail customers – 56,000 MWh (5) Wholesale customers – 2,565,000 MWh
	Length of transmission and distribution lines	Distribution Lines: - Overhead – 49,569 kilometers - Underground – 21,103 kilometers

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		IPL and WPL do not directly own electric transmission service assets and currently receive transmission services from ITC Midwest LLC (ITC) and American Transmission Company LLC (ATC), respectively. ITC and ATC are independent, for-profit, transmission-only companies.																										
	Total electricity generated, percentage by major energy source, % in regulated markets	<table><tr><th>2025 Electricity Production</th><th>MWh</th><th>%</th></tr><tr><td>Coal</td><td>7,724,167</td><td>27.07%</td></tr><tr><td>Natural Gas</td><td>12,440,245</td><td>43.59%</td></tr><tr><td>Oil</td><td>1,132</td><td>0.004%</td></tr><tr><td>Hydroelectric</td><td>190,125</td><td>0.67%</td></tr><tr><td>Solar</td><td>2,811,128</td><td>9.85%</td></tr><tr><td>Wind</td><td>5,370,258</td><td>18.82%</td></tr><tr><td>Total</td><td>28,537,055</td><td>100%</td></tr></table>			2025 Electricity Production	MWh	%	Coal	7,724,167	27.07%	Natural Gas	12,440,245	43.59%	Oil	1,132	0.004%	Hydroelectric	190,125	0.67%	Solar	2,811,128	9.85%	Wind	5,370,258	18.82%	Total	28,537,055	100%
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	Total wholesale electricity purchased	873,426 MWh wholesale power purchased from the Midcontinent Independent System Operator, Inc. (MISO) Regional Transmission Organization.																										