Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1940

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ALLIANT ENERGY CORPORATE SERVICES INC

ATTENTION BENEFIT PLANS COMMITTEE

4902 N. BILTMORE LANE
SUITE 1000
MADISON, WI 53718-2148

2b Employer Identification Number (EIN)
39-1914946

2c Plan Sponsor's telephone number
608-458-3311

2d Business code (see instructions)
221100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2026	AMY BEST
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2026	AMY BEST
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	2156
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	273
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	215
b	Retired or separated participants receiving benefits	**6b**	1276
c	Other retired or separated participants entitled to future benefits	**6c**	321
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1812
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	223
f	Total. Add lines **6d** and **6e**.	**6f**	2035
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1C 1E 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
AXA EQUITABLE LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5570651	62944	6690		01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ N/A

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	1959
c	Additions: (1) Contributions deposited during the year	7c(1)	2000		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	45		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	2045
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	4004
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1824		
	(2) Administration charge made by carrier	7e(2)	8		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below) ▶	7e(4)			
	(5) Total deductions			7e(5)	1832
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	2172

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	214637757
b Actuarial value	**2b**	207364967

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1508	187102658	187102658
b For terminated vested participants	375	23397647	23397647
c For active participants	273	28661106	28691859
d Total	2156	239161411	239192164

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.33 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	1890000
c Target normal cost	**6c**	1890000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

Date

TIERA WIEGAND
Type or print name of actuary

26-08836
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

312-288-7129
Telephone number (including area code)

PO BOX 674401
HOUSTON, TX 77267
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1797926
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1797926
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 7.01 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		2856432
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.04 %		53349
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		126035
c	Total available at beginning of current plan year to add to prefunding balance		3035816
d	Portion of (c) to be added to prefunding balance		3035816
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	3035816

Part III Funding Percentages

14	Funding target attainment percentage	14	85.42 %
15	Adjusted funding target attainment percentage	15	85.42 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.25 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2026	1021000				
04/10/2026	2832000				
07/08/2026	462000				
07/09/2026	880000				
09/14/2026	500000				
			Totals ► 18(b)	5695000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	5315841

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.07 %	5.31 %	5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	61

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	1890000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	34862013	3476291
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____)_and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	5366291

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	3035816	3035816

36 Additional cash requirement (line 34 minus line 35)	**36**	2330475
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	5315841

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	2985366
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	2985366
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE VANGUARD GROUP, INC.
P.O. BOX 2900
VALLEY FORGE, PA 19482-2900

23-1945930

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

SEI TRUST COMPANY
1 FREEDOM VALLEY DRIVE, PO BOX 1100
OAKS, PA 19456

06-1271230

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

ALLSPRING GLOBAL INVESTMENTS, LLC
1 FREEDOM VALLEY DRIVE, PO BOX 1100
OAKS, PA 19456

95-3692822

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON US LLC

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 14	ACTUARIAL	358487	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

AON INVESTMENTS USA, INC

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 27 50	INVESTMENTS MANAGER	131566	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

DELAWARE CHARTER GUARANTEE & TRUST

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE, CUSTODIAN FEES	72102	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PARAMETRIC PORTFOLIO ASSOCIATES

20-0292745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	64995	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

COLEMAN & WILLIAMS, LTD.

7127 N. GREEN BAY AVE.
MILWAUKEE, WI 53209

39-1658905

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDIT	13785	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name: KATJA B. SANDQUIST
b EIN: 53-0181291
c Position: ENROLLED ACTUARY
d Address: PO BOX 674401
HOUSTON, TX 77267
e Telephone: 312-288-7700

Explanation: REASSIGNMENT OF WORK WITHIN WILLIS TOWERS WATSON US. LLC

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

a Name:
b EIN:
c Position:
d Address:
e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANT ENERGY MASTER RETIREMENT TR

b Name of sponsor of entity listed in (a): ALLIANT ENERGY CORPORATE SERVICES INC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-1914946-100	M	211222119

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4490000	5695000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	76656	72762
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5648657	3387336
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	210304123	211222119
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5331246	5289308
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1959	2172
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	225852641	225668697
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h	114686	124185
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	130640	97221
1k Total liabilities (add all amounts in lines 1g through1j)	1k	245326	221406
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	225607315	225447291

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	5695000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5695000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	398094	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		398094
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	381291	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		381291

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		27762580
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		34236965
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	29152637	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		29152637
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	13785	
(5) Investment advisory and investment management fees	2i(5)	196562	
(6) Bank or trust company trustee/custodial fees	2i(6)	72102	
(7) Actuarial fees	2i(7)	358487	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1521680	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		2162616
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		31315253
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2921712
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		3081736

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: COLEMAN & WILLIAMS **(2)** EIN: 39-1658905

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)
ALLIANT ENERGY RETIREE HEALTH & WELFARE BENEFIT PLAN	39-1914946	502

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 583711.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): _____ _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | **3** | 75

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6	**a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	**6a**	
	b Enter the amount contributed by the employer to the plan for this plan year	**6b**	
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	**6c**	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☒ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
Public Equity: 39.9 % Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: 45.2 %
High-Yield Debt: 5.5 % Real Assets: _____% Cash or Cash Equivalents: 2.4 % Other: 7.0 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☒ 10-15 years ☐ 15 years or more

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

Alliant Energy Cash Balance Pension Plan

Financial Statements as of and for the Years Ended
December 31, 2025 and 2024
Together with Independent Auditors' Report

Alliant Energy Cash Balance Pension Plan

Financial Statements
December 31, 2025 and 2024

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COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

INDEPENDENT AUDITORS' REPORT

To the Benefit Plans Committee and Participants of the
Alliant Energy Cash Balance Pension Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Alliant Energy Cash Balance Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the years ended December 31, 2025 and 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

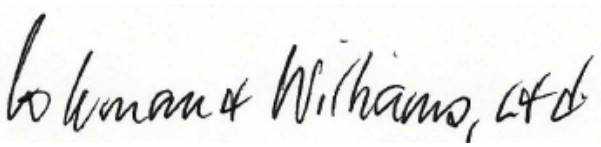
Supplemental Schedules Required by ERISA

The supplemental schedules of Assets (HELD AT END OF YEAR) and Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Milwaukee, Wisconsin
October 12, 2026

Alliant Energy Cash Balance Pension Plan

Statements of Net Assets Available for Pension Benefits
As of December 31, 2025 and 2024

	2025	2024
ASSETS:		
Assets held for basic pension benefits:		
Investments, at fair value (Note 4):		
Alliant Energy Corporation Master Retirement Trust (Master Trust)	**$211,222,119**	$210,304,123
Immediate Participation Guarantee Contract	**2,172**	1,646
Total investments	**211,224,291**	210,305,769
Contribution receivable	**5,695,000**	4,490,000
Miscellaneous receivable	**—**	313
Accrued interest	**62,115**	54,038
Total plan assets held for basic pension benefits	**216,981,406**	214,850,120
Net assets held in 401(h) account (Note 6)	**8,684,707**	10,998,942
Total assets	**225,666,113**	225,849,062
LIABILITIES:		
Amounts related to obligation of 401(h) account	**(8,684,707)**	(10,998,942)
Administrative fees payable and other	**(121,601)**	(111,107)
Derivative liabilities - fixed income contracts	**(97,221)**	(130,640)
Total liabilities	**(8,903,529)**	(11,240,689)
NET ASSETS AVAILABLE FOR PENSION BENEFITS	**$216,762,584**	$214,608,373

The accompanying Notes to Financial Statements are an integral part of these statements.

Alliant Energy Cash Balance Pension Plan

Statements of Changes in Net Assets Available for Pension Benefits
For the Years Ended December 31, 2025 and 2024

	2025	2024
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Net appreciation in fair value of investments allocated from the Master Trust (Note 4)	**$27,093,988**	$12,535,641
Contributions for pension benefits	**5,695,000**	5,471,000
Interest and dividends allocated from the Alliant Energy Corporation Master Retirement Trust (Master Trust) (Note 4)	**668,592**	2,348,572
Total additions	**33,457,580**	20,355,213
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Retirement benefits paid (Note 1(c))	**29,152,637**	22,363,850
Administrative and other expenses	**2,150,732**	2,424,042
Transfer to Alliant Energy WPL Retirement Plan B	**—**	207,225
Total deductions	**31,303,369**	24,995,117
Net increase (decrease)	**2,154,211**	(4,639,904)
NET ASSETS AVAILABLE FOR PENSION BENEFITS:		
Beginning of year	**214,608,373**	219,248,277
End of year	**$216,762,584**	$214,608,373

The accompanying Notes to Financial Statements are an integral part of these statements.

Alliant Energy Cash Balance Pension Plan

Notes to Financial Statements
December 31, 2025 and 2024

NOTE 1. DESCRIPTION OF THE PLAN

The following brief description of the Alliant Energy Cash Balance Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

a. General

The Plan is a noncontributory defined benefit pension plan for all eligible non-bargaining employees of Alliant Energy Corporate Services, Inc. (the Company), Wisconsin Power and Light Company and Interstate Power and Light Company (all direct subsidiaries of Alliant Energy Corporation (Alliant Energy)). Certain employees of Cedar Rapids and Iowa City Railway Company (an indirect subsidiary of Alliant Energy) are also eligible for participation in the Plan. Employees are eligible for participation in the Plan if their hire or rehire date was prior to December 25, 2005, they completed 1,000 hours of service during their first 12 months of consecutive employment or during any calendar year thereafter, and are at least age 21. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Administration of the Plan is the responsibility of the Benefit Plans Committee of Alliant Energy (the Committee) and the Plan's sponsor is the Company. The Plan's trustee is Delaware Charter Guarantee & Trust Company, conducting business as Principal Trust Company.

Employees hired or rehired on or after December 25, 2005 were not eligible to participate in the Plan. As of August 3, 2008, employees who were actively employed and eligible to participate in the Plan ceased receiving cash balance benefit credits. As of the end of day on August 2, 2008, the Plan was frozen.

b. Vesting

All participants with accrued benefits under the Plan are 100% vested.

c. Retirement Benefits

The Plan is a "Cash Balance Pension" plan. Prior to August 3, 2008, Alliant Energy credited the participant's account with a benefit credit equal to 5% of earnings, which includes base salary, overtime, selected incentive payments and any before-tax contributions made to flexible benefits and/or the 401(k) plan for each year of service. Prior to January 1, 2009, Alliant Energy provided an investment return credit (interest credit) equal to the greater of 4%, or 75% of the Plan's actual rate of return of the Master Trust for the year. Effective January 1, 2009, the Plan's investment return credit rate was amended to use the annual change in the consumer price index plus 3%.

Normal retirement age under the Plan is the later of age 65 or the fifth anniversary of the date of Plan participation. A participant's retirement benefit is the balance in the participant's account upon retirement. Participants can receive their account balance in one lump sum payment or choose from a variety of monthly payment options.

In the event of a mandatory distribution that exceeds $1,000 but is less than $5,000, and the participant does not make an election to either have the account paid as a direct rollover or as a cash payment, the distribution will be paid as a direct rollover to an individual retirement account established by the Plan administrator.

Certain participants actively employed on August 1, 1998, were eligible for a special 10-year "Grandparent Benefit." The Grandparent Benefit is the benefit calculated under the participant's predecessor utility pension plan, which was continued for a 10-year period ending August 2, 2008 under

the Plan. The retirement benefit under the Grandparent Benefit formula is generally based on the number of years of service and the highest three consecutive years of salary. The participant always receives the greater of the Grandparent Benefit or the cash balance benefit as calculated under the Plan. The Grandparent Benefit was frozen as of the end of day on August 2, 2008, when the Plan was frozen. If a participant leaves Alliant Energy after August 2, 2008, their retirement benefit is at least as much as their retirement benefit calculated under the Grandparent Benefit predecessor utility plan as of August 2, 2008.

d. Plan Termination

While it has not expressed any intention to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth by ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

i. Benefits attributable to employee contributions, taking into account those paid out before termination.
ii. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan, subject to certain limitations.
iii. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a United States Government agency) up to the applicable limitations (discussed below).
iv. All other vested benefits not insured by the PBGC.

Certain benefits under the Plan are guaranteed by the PBGC. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. The maximum amount that the PBGC guarantees is set each year under the provisions of ERISA. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and also on the level of benefits guaranteed by the PBGC.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) on the accrual basis of accounting. Management has evaluated subsequent events through the date which the financial statements were available to be issued on October 12, 2026.

b. Valuation of Investments

All investments are carried at fair value as determined by the Trustee by reference to published market data.

c. Net Appreciation (Depreciation) in Fair Value of Investments

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statements of changes in net assets available for pension benefits as "Net appreciation (depreciation) in fair value of investments allocated from the Master Trust."

d. Payment of Benefits

Benefit payments to participants are recorded when paid.

e. Expenses

Most of the Plan expenses are paid from the assets of the Plan.

f. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for pension benefits at the date of the financial statements and the reported amounts of changes in net assets available for pension benefits during the reporting periods. Actual results could differ from those estimates.

g. Risk and Uncertainties

The Plan invests in public equities, liquid alternative securities, fixed income investments, fixed income derivative contracts and registered investment companies. Investments in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Plan contributions are made and the actuarial present value of accumulated pension benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported in the financial statements.

NOTE 3. FUNDING POLICY

Alliant Energy's contributions to the Plan are based upon actuarial calculations performed by Willis Towers Watson, the Plan's actuary, using the Present Value of Accrued Benefits funding method. Alliant Energy's policy has been to contribute an amount not less than the minimum funding requirements of ERISA and not greater than the maximum tax-deductible contribution, and to maintain at least an 80% funded status for the Plan using calculation methods prescribed in the Pension Protection Act of 2006. The Plan was in compliance with applicable ERISA minimum funding requirements in 2025 and 2024. No voluntary participant contributions are allowed under the Plan.

The Plan has a separate 401(h) account within the Master Trust. The 401(h) account is used to pay postretirement medical benefits of retirees and their dependents and may not be used to pay retirement benefits under the Plan. Refer to Note 6 for additional information on the 401(h) account.

NOTE 4. INVESTMENTS

Master Trust - At December 31, 2025 and 2024 there were three plans participating in the Master Trust: Alliant Energy Cash Balance Pension Plan, Interstate Power and Light Company Retirement Plan for Bargaining Unit Employees, and Wisconsin Power and Light Company Retirement Plan B. Prior to April 30, 2024, the assets of the Plan were commingled and were not segregated in separate plan accounts of the Master Trust. During 2024, pooled assets in the Master Trust were sold and all of the plans began holding all assets directly within the Master Trust. The income, realized and unrealized gains and losses, and allocatable administrative expenses from pooled assets were allocated monthly to the participating plans based on the percentage ownership of each plan. All income and expenses attributed to a specific plan are allocated directly to each plan's Master Trust account. At December 31, 2025 and 2024, the Plan's ownership in the net assets of the Master Trust (excluding the Plan's 401(h) account assets) was approximately 28% and 29%, respectively.

Prior to April 2024, the Master Trust periodically utilized derivative financial instruments to increase or decrease market exposure to an asset class or for risk reduction purposes. For hedging purposes, the Master Trust bought put options and wrote call options on common stocks and stock market indices. The maximum exposure in buying a put option was limited to the premium paid. The put options became valuable if the common stock price or stock market index decreased. The risk in writing a call option was that in exchange for receiving a premium, the Master Trust had unlimited exposure if the common stock price or stock market index increased. The Master Trust's hedging strategy contemplated that any

amounts that became payable under the written call options would be generally offset by increases in the value of put options purchased or of the equity securities in the portfolio.

Option contracts were valued daily and unrealized appreciation or depreciation was recorded in the financial statements. The Master Trust would realize a gain or loss upon expiration or closing of the option transaction. When an option was exercised, the proceeds received or paid at exercise were reduced by the premium received or paid at the time the option contract was entered into and reflected as interest and dividends. The Master Trust had no put or call options outstanding at December 31, 2025 and 2024.

Effective in April 2024, the derivatives investment policy guidelines were revised to align with the investment policy statement adopted for each of the three plans. The permissible instruments for interest rate hedging include U.S. treasury fixed income futures contracts. As part of the changes to the investment policy, the Master Trust is no longer permitted to buy put options and write call options on common stocks and stock market indices.

The Master Trust records its derivate instruments at fair value. Gains and losses on these instruments are reported in Net appreciation (depreciation) in fair value of investments allocated from the Master Trust in the Statement of Changes in Net Assets Available for Pension Benefits. The fair value of fixed income derivative contracts at December 31, 2025 and 2024 were $48,647,373 and $32,326,977, respectively.

The notional values, which represent the volume of outstanding contracts, are used to measure the Master Trust's involvement in derivative activities but are not indicative of the potential for gain or loss. The contracts outstanding at December 31, 2025 and 2024 had notional values of $394,710,984 and $378,447,973 and closed through March 2026 and March 2025, respectively.

The contracts with derivative counterparties require a cash collateralization of derivatives at fair values. The amount of cash collateral is based on the value of future contracts held and fluctuates throughout the year. As of December 31, 2025 and 2024 the Master Trust held cash collateral totaling $6,780,000 and $8,044,000, respectively.

The pledged collateral is included in the fair value of the investments in the Master Trust on the Statement of Net Assets Available for Pension Benefits and is considered restricted. The Trust is exposed to counterparty risk, which is the risk that a counterparty will fail to perform on its contractual obligations. It could be exposed to potential losses due to the credit risk of non-performance by these counterparties.

The fair value of the assets held in the Master Trust, as certified by the Trustee, was as follows:

	Master Trust Balance	Plan's Interest in Master Trust Balance
Investments at fair value at December 31, 2025:		
Common/collective trusts	**$675,936,350**	**$189,281,216**
Corporate bonds	**1,159**	**—**
Cash collateral	**6,780,000**	**1,518,000**
Cash and cash equivalents	**64,254,508**	**20,422,903**
	746,972,017	**211,222,119**
Accrued investment income	**184,841**	**62,115**
Due to broker and others, net	**(483,063)**	**(97,221)**
Total	**$746,673,795**	**$211,187,013**

	Master Trust Balance	Plan's Interest in Master Trust Balance
Investments at fair value at December 31, 2024:		
Common/collective trusts	$666,592,479	$195,716,790
Corporate bonds	1,236	—
Cash collateral	8,044,000	1,950,000
Cash and cash equivalents	40,952,268	12,637,333
	715,589,983	210,304,123
Accrued investment income	179,157	54,038
Due to broker and others, net	(544,420)	(130,640)
Total	$715,224,720	$210,227,521

Investment income of the Master Trust for the years ended December 31 was as follows:

	2025	2024
Net appreciation (depreciation) in fair value of investments:		
Common/collective trusts	**$89,241,898**	$38,845,068
Common and preferred stocks	**—**	2,295,767
Fixed income contracts and other	**6,742,293**	(4,384,431)
	95,984,191	36,756,404
Interest and dividends	**2,129,451**	7,889,860
Total	**$98,113,642**	$44,646,264

Fair value measurement accounting guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy and a description of the Plan's assets for each are as follows:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. The Master Trust did not hold any Level 1 assets as of December 31, 2025 or 2024.

Level 2 - Pricing inputs are quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 2 Master Trust assets include cash and cash equivalents held in money market accounts managed by an affiliate of the Trustee and corporate bonds. Corporate bonds are valued at the closing price reported in the active market in

which the individual securities are traded or based on yields currently available on comparable securities of issuers with similar credit ratings.

Level 3 - Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. The Master Trust did not hold any Level 3 assets as of December 31, 2025 or 2024.

The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. The lowest level input that is significant to a fair value measurement in its entirety determines the applicable level in the fair value hierarchy. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Recurring fair value measurements for the assets of the Master Trust subject to fair value measurements disclosure requirements were as follows:

	Fair Value Measurements	**Level 2**
Assets of Master Trust at December 31, 2025:		
Corporate bonds	**$1,159**	**$1,159**
Cash and cash equivalents	**71,034,508**	**71,034,508**
Total assets in the fair value hierarchy	**71,035,667**	**$71,035,667**
Assets measured at net asset value (NAV) (a)	**675,936,350**	
Total assets at fair value	**$746,972,017**	

	Fair Value Measurements	Level 2
Assets of Master Trust at December 31, 2024:		
Corporate bonds	$1,236	$1,236
Cash and cash equivalents	48,996,268	48,996,268
Total assets in the fair value hierarchy	48,997,504	$48,997,504
Assets measured at NAV (a)	666,592,479	
Total assets at fair value	$715,589,983	

(a) In accordance with FASB authoritative guidance, certain investments that are measured at fair value using the NAV practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits. Common/collective trusts are valued at the NAV of shares held by the Master Trust which is based on the fair market value of the underlying investments of the common/collective trusts.

Other Plan Investments - The Plan holds other investments that are not part of the Master Trust. The applicable levels of the fair value hierarchy and a description of these assets are as follows:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. Investments in common stocks and registered investment companies are valued at the closing price reported in the active market in which the individual securities are traded and are considered Level 1 assets.

Level 2 - Pricing inputs are quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are inactive as of the reporting date. Cash and cash equivalents are held in money market accounts managed by an affiliate of the Trustee and are considered Level 2 assets.

Level 3 - Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. The assets held in an insurance company general account are valued by the insurance company and are considered Level 3 assets.

Insurance Company General Account and Minimum Fund Requirement - The plan holds a group pension contract with an insurance company that is maintained in the insurer's general account. The contract provides for a guaranteed minimum interest crediting rate and requires that a minimum fund balance be maintained in accordance with terms of the contract. The value of this investment is based on the amount reported by the insurance company, which represents the amount the Plan would receive under the terms of the contract and withdrawals may be subject to contractual limitations.

Recurring fair value measurements for the other Plan investments subject to fair value measurements disclosure requirements were as follows:

	Fair Value Measurements	**Level 1**	**Level 2**	**Level 3**
Other Plan Investments at December 31, 2025:				
Assets held for basic pension benefits:				
Insurance company general account	**$2,172**	**$—**	**$—**	**$2,172**
Assets held in 401(h) account:				
Registered investment companies:				
Fixed income - mutual funds	**3,701,351**	**3,701,351**	**—**	**—**
Equity - mutual funds	**1,587,957**	**1,587,957**	**—**	**—**
Interest-bearing cash	**3,387,336**	**—**	**3,387,336**	**—**
	8,676,644	**5,289,308**	**3,387,336**	**—**
Total investments at fair value	**$8,678,816**	**$5,289,308**	**$3,387,336**	**$2,172**

	Fair Value Measurements	Level 1	Level 2	Level 3
Other Plan Investments at December 31, 2024:				
Assets held for basic pension benefits:				
Insurance company general account	$1,646	$—	$—	$1,646
Assets held in 401(h) account:				
Registered investment companies:				
Fixed income - mutual funds	3,660,404	3,660,404	—	—
Equity - mutual funds	1,670,842	1,670,842	—	—
Interest-bearing cash	5,648,657	—	5,648,657	—
	10,979,903	5,331,246	5,648,657	—
Total investments at fair value	$10,981,549	$5,331,246	$5,648,657	$1,646

Additional information for the recurring fair value measurements using significant unobservable inputs (Level 3 inputs) for the insurance company general account was as follows:

	2025	2024
Beginning balance, January 1	**$1,646**	$1,962
Purchases, sales, issuances and settlements, net	**481**	(461)
Interest received	**45**	145
Ending balance, December 31	**$2,172**	$1,646

NOTE 5. ACTUARIAL PRESENT VALUE OF ACCUMULATED PENSION BENEFITS

Accumulated pension benefits represent the estimated future periodic payments, including lump sum distributions, under the Plan's provisions that are attributable to services rendered by the eligible employees through the valuation date. Accumulated pension benefits include benefits expected to be paid to the following: a) retired or terminated employees or their beneficiaries; b) beneficiaries of employees who have died; and c) current employees and their beneficiaries. The actuarial present value of accumulated pension benefits is calculated by Willis Towers Watson. Significant actuarial assumptions used in the valuation at January 1, 2025 and 2024 were as follows:

Discount rate	7.80% in 2025 and 2024
Mortality basis	
2025	Separate rates of non-annuitants and annuitants, and retirees/contingent annuitants and contingent survivors (based on Pri-2012 table) with white collar adjustment and Scale MP-2021 rates converging to a long-term rate of improvement similar to that of the Social Security Administration
2024	Separate rates of non-annuitants and annuitants, and retirees/contingent annuitants and contingent survivors (based on Pri-2012 table) with white collar adjustment and Scale MP-2021 rates converging to a long-term rate of improvement similar to that of the Social Security Administration
Retirement age	3% at ages 55-56, increasing to 100% at age 70+. The weighted average retirement age is 61, based on the retirement assumptions utilized.
Actuarial cost method	Unit credit

The following are the actuarial present values of accumulated pension benefits and changes in accumulated pension benefits:

	At January 1,	
	2025	2024
Vested benefits:		
Participants currently receiving payments	**$163,759,750**	$159,203,626
Other participants	**42,166,169**	51,954,644
	205,925,919	211,158,270
Non-vested benefits	**216,539**	261,690
Total actuarial present value of accumulated pension benefits	**$206,142,458**	$211,419,960

	For the Twelve Months Ended January 1,	
	2025	2024
Actuarial present value of accumulated pension benefits, beginning of year	**$211,419,960**	$219,408,918
Increase (decrease) during the year attributed to:		
Interest	**15,634,942**	16,211,960
Actuarial (gains) losses	**1,272,673**	(770,183)
Assumption changes	**178,732**	138,316
Benefits paid	**(22,363,849)**	(23,569,051)
Net decrease	**(5,277,502)**	(7,988,958)
Actuarial present value of accumulated pension benefits, end of year	**$206,142,458**	$211,419,960

NOTE 6. POSTRETIREMENT MEDICAL BENEFITS

Alliant Energy has established a separate 401(h) account within the Plan and made no contributions to this account in 2025 or 2024. The assets, liabilities and earnings of the 401(h) account are segregated from the rest of the Plan's assets. The assets within the 401(h) account are to be used to pay postretirement medical benefits for future retirees and their beneficiaries. These medical benefits are payable under the Alliant Energy Retiree Health & Welfare Benefit Plan. The assets within the 401(h) account may not be used to pay retirement benefits under the Plan.

NOTE 7. TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated December 17, 2020, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code (the Code). The Plan has been amended since receiving the determination letter. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. The Committee believes the Plan is no longer subject to income tax examinations for years prior to 2022.

NOTE 8. INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly,

the Trustee has certified that the following data included in the financial statements and supplemental schedules is complete and accurate:

a. The plan assets as shown in the Statements of Net Assets Available for Pension Benefits, except for contributions receivable.

b. The changes in net assets as shown in the Statements of Changes in Net Assets Available for Pension Benefits, except for contributions for pension benefits, retirement benefits paid and administrative and other expenses.

c. The assets held as of December 31, 2025, as shown on Schedule H, Line 4i.

d. Reportable transactions for the year ended December 31, 2025, as shown on Schedule H, Line 4j.

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

NOTE 9. RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of funds managed by an affiliate of the Trustee. These transactions qualify as party-in-interest and are not prohibited transactions as defined by ERISA.

The Plan transferred $207,225 to the Alliant Energy WPL Retirement Plan B during 2024. The transfer aligns the liability associated with accrued benefits for participants who have transferred between these plans. No transfer between these plans occurred in 2025.

NOTE 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for pension benefits to the Form 5500 as of December 31:

	2025	2024
Net assets available for pension benefits	**$216,762,584**	$214,608,373
Net assets held in 401(h) account (Note 6)	**8,684,707**	10,998,942
Net assets available for benefits as included within the Form 5500	**$225,447,291**	$225,607,315

The following is a reconciliation of the changes in net assets available for pension benefits to the Form 5500 for the year ended December 31, 2025:

	Changes in Net Assets Available for Pension Benefits	401(h) Account	Form 5500
Net appreciation in fair value of investments allocated from the Master Trust	**$27,093,988**	**$—**	**$27,093,988**
Interest and dividends allocated from the Master Trust	**668,592**	**—**	**668,592**
Contributions for pension benefits	**5,695,000**	—	**5,695,000**
Retirement benefits paid	**(29,152,637)**		**(29,152,637)**
Administrative and other expenses	**(2,150,732)**	**(11,884)**	**(2,162,616)**
Net appreciation in fair value of other investments	**—**	**381,291**	**381,291**
Other interest and income	**—**	**398,094**	**398,094**
Transfer to Alliant Energy Retiree Health and Welfare Benefit Plan	**—**	**(3,081,736)**	**(3,081,736)**
	2,154,211	**(2,314,235)**	**(160,024)**

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Alliant Energy Cash Balance Pension Plan

EIN: 39-1914946

PN: 001

As of December 31, 2025

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
ASSETS HELD FOR BASIC PENSION BENEFITS:			
Master Trust	Alliant Energy Corporation Master Retirement Trust	$185,665,926	$211,222,119
Insurance Company General Account	Immediate Participation Guarantee Contract		
	(Equitable Life Assurance Group Acct #6690)	2,172	2,172
		185,668,098	211,224,291
ASSETS HELD IN 401(h) ACCOUNT:			
Registered Investment Companies:			
Fixed Income - Mutual Funds	Vanguard Intermediate-term Corporate Bond Index Fund Class Institutional	807,138	791,202
	Vanguard Long-term Bond Index Fund Institutional Class	722,912	535,042
	Vanguard Long-term Investment Grade Fund Admiral Class	2,568,324	2,375,107
		4,098,374	3,701,351
Equity - Mutual Funds	Vanguard Total Stock Market Index Fund Institutional Shares	701,799	1,106,062
	Vanguard Total International Stock Index Fund Institutional Class	387,104	481,895
		1,088,903	1,587,957
Interest-bearing Cash	Principal Government Money Market Fund R6*	3,387,336	3,387,336
		8,574,613	8,676,644
		$194,242,711	$219,900,935

* Represents party known to be a party-in-interest to the Plan.

Schedule H, Line 4j - Schedule of Reportable Transactions

Alliant Energy Cash Balance Pension Plan

EIN: 39-1914946

PN: 001

For the Year Ended December 31, 2025

Purchases		Sales			
No. of Transactions	Purchase Price *	No. of Transactions	Cost of Asset	Selling Price *	Gain (Loss)
ASSETS HELD FOR BASIC PENSION BENEFITS AND FUTURE PAYMENTS UNDER SEPARATE ACCOUNT INSTALLMENT OPTION:					
None.					
ASSETS HELD IN 401(h) ACCOUNTS:					
Vanguard Long-term Investment Grade Fund Admiral Class:					
13	$194,212	3	$529,401	$475,000	($54,401)
Short-term Investment Fund A**:					
13	$440,428	13	$6,089,085	$6,089,085	$—
Principal Government Money Market Fund R6**:					
16	$4,940,566	10	$1,553,229	$1,553,229	$—

* The purchase/selling price was equal to the fair value on the date of purchase/sale.

** Represents party known to be a party-in-interest to the Plan.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Plan Provisions for Alliant Cash Balance Pension Plan

Effective Date

January 1, 1960. Amended and restated effective January 1, 2019.

Eligibility for Participation

Employees hired after December 25, 2005 are not eligible to participate in the plan. Employees hired prior to December 25, 2005, who are not members of a collective bargaining unit represented by a union, or are not an employee of a nonregulated affiliate become participants on the latest of:

(a) First anniversary of latest employment date;

(b) The completion of 1,000 hours of service during the first 12 months of employment or during any Plan Year commencing after the date of employment; and

(c) Attainment of age 21.

If an employee meets (a) and (c) above but fails to complete 1,000 hours of service during the 12-month period following date of employment, the employee will become a participant at the beginning of the plan year in which he first completes 1,000 hours of service.

An employee who was a plan member in a prior plan which was merged into this plan and who is employed by the Company as of the date of the plan merger, shall become a plan member of this plan as of the date of the plan merger.

Definitions

Vesting service

Completed months of employment.

Credited service

The Member's Vesting Service reduced for periods of service during which Member contributions were required but were not made.

Solely for purposes of computing prior plan benefits or grandparent benefits as described below, Credited Service may be subject to a maximum number of years.

Earnings

Base salary in each calendar year, plus overtime and pre-tax elective contributions.

SCHEDULE SB ATTACHMENTS

Plan earnings

Solely for purposes of computing prior plan benefits as described below, the average of earnings (as so defined for this purpose by each respective participating employer) during the 36 consecutive months of service or three consecutive calendar years which produces the highest average.

Accrued retirement income

Equals the sum of (a) + (b) + (c) below:

(a) The single sum amount of the prior plan benefit as of December 31, 1997 (if any)

(b) The transition benefit as of December 31, 1997 (if any)

(c) The sum of all yearly accruals

Solely for purposes of determining (a) above, the single sum amount shall be based on 7% interest, the GAM 83 unisex mortality table, and prior plan benefit commencement at age 62.

Beginning in 1998 (a), (b) and (c) will be adjusted annually by the indexing rate defined below. The total annual amount of pension payable as a life annuity shall be determined by dividing the single sum accrued retirement income by the appropriate conversion factor. For this purpose, conversion factors shall be the actuarial equivalent value using the applicable interest rate under IRS Code Section 417(e)(3) for the month of October preceding the calendar year of distribution and the mortality table described in IRS Code Section 415(b)(2)(E)(v).

The accrued retirement income annuity of an employee who was a participant in the plan or a prior plan as of July 31, 1998 shall not be less than the grandparent benefit as follows:

(a) If a participant terminates employment prior to August 1, 2008, the annual amount he would have received under a prior plan benefit formula based on credited service and plan earnings as defined in such prior plan as of the date of termination of employment or

(b) If the participant terminates employment after August 1, 2008, the annual amount he would have received under a prior plan benefit formula based on credited service and plan earnings as of August 1, 2008.

Benefits were frozen for all participants as of August 2, 2008.

Prior plan benefit

Employees of IES Industries, Inc., who are active participants in the IES Pension Plan on July 31, 1998 shall have a prior plan benefit (reflecting average monthly earnings, covered compensation, and service credit as so defined in the IES Pension Plan) initially expressed as a life annuity payable monthly equal to:

1.05% of the participant's final average monthly earnings multiplied by service (not in excess of 35 years) plus .5% of the participant's final average monthly earnings in excess of his covered compensation multiplied by service (not in excess of 35 years) plus 1.38% of the participant's final average earnings times his years of service in excess of 35.

SCHEDULE SB ATTACHMENTS

Railway Company employees receive one-half of the benefit formula. Railway (and Diversified) company employees' benefits were frozen in 1998.

Acquired Union Electric employees receive as a minimum benefit their accrued benefit at December 31, 1992 under the terms of the Union Electric Retirement Plan.

Employees of IES Industries who are former participants of Iowa Southern and who became participants of the IES Pension Plan on December 31, 1993 shall have an additional minimum benefit computed as follows:

- Monthly pension for employees retiring on or before December 31, 2003 shall be the greater of (1) the sum of a) accrued benefit as of December 31, 1993 under the Iowa Southern Utilities Company Pension Plan, plus b) the IES formula above based on years of service after December 31, 1993, or (2) accrued benefit under the Iowa Southern Utilities Company Pension Plan using all service.
- Monthly pension for employees retiring on or after January 1, 2004 shall be the greater of (1) the accrued benefit under the Iowa Southern Utilities Company Pension Plan formula as of December 31, 2003 or (2) the accrued benefit under the IES formula above based on all service.

Employees of Interstate Power Company who are active participants in the Interstate Power Company Retirement Income Plan on July 31, 1998 shall have a prior plan benefit (reflecting average compensation, covered compensation and years of employment as so defined in the Interstate Power Company Retirement Income Plan) initially expressed as a life annuity payable monthly equal to:

1.17% of average compensation plus .35% of average compensation in excess of the covered compensation integration level multiplied by the number of years of employment (maximum 35).

For a participant who has attained age 55 and has ten years of employment, there is a minimum monthly pension of $5.00 times years of employment.

Employees of Wisconsin Power & Light Company who are active participants in the Wisconsin Power & Light Company Retirement Plan A on July 31, 1998 shall have a prior plan benefit (reflecting plan earnings and credited service as so defined in the Wisconsin Power Light Company Retirement Plan A) initially expressed as a life annuity payable monthly equal to:

55% of plan earnings less 50% of the member's Social Security benefit (as defined in the plan document) for 30 years of credited service, reduced proportionately for years of credited service less than 30.

SCHEDULE SB ATTACHMENTS

Transition benefit

Each participant of a prior plan who is actively employed or who is totally disabled and covered under the Company's LTD plan as of July 31, 1998 shall be eligible for a transition benefit expressed as a single sum amount equal to (a) times (b) times (c), but not greater than (d):

(a) The participant's service as of December 31, 1997

(b) The highest of the participant's 1995, 1996 or 1997 earnings, based on the earnings definition for the prior plan in which they participated on July 31, 1998

(c) The transition credit percentage shown below:

Age on 1/1/98	Transition Percentage
<31	0.50%
31	0.60
32	0.70
33	0.80
34	0.90
35	1.00
36	1.25
37	1.50
38	1.75
39	2.00
40	2.25
41	2.50
42	2.75
43	3.00
44	3.25
45 or older	3.50

(d) 50% of the highest of the participant's 1995, 1996, or 1997 earnings.

Yearly accrual

For each plan year after 1997 in which a participant earns credited service, he shall accrue an amount of pension equal to five percent times earnings in that plan year.

Indexing rate

As of December 31, 1998 and each December 31 on or before December 31, 2008, the single sum amount of the accrued retirement income as of such date (excluding the yearly accrual for the current plan year) of each active participant for the current plan year and the vested benefit of all other participants who have not commenced receiving benefits, shall be increased by the greater of 4%; or 75% of that year's rate of return on the plan's assets. Beginning in 2009, the indexing rate is the annual change in Consumer Price Index (CPI) for the month of October preceding the calendar year of distribution plus 3%.

Normal retirement date

The first day of the month coincident with or next following a participant's 65th birthday.

SCHEDULE SB ATTACHMENTS

Pension Benefits Commencing On or After Normal Retirement Date

Pension benefit

A participant's accrued retirement income determined as of his actual retirement date.

Normal form of benefit

The Retirement Benefit specified above actuarially reduced to provide for continuation of 50% of the reduced benefit to the surviving spouse.

Pension Benefits Commencing Prior to Normal Retirement Date

Pension benefit

The participant's accrued retirement income determined as of his benefit commencement date.

Benefit reduction

Reductions shall apply only to the participant's prior plan grandparent benefit (if any). Such reductions will be calculated in accordance with the prior plan in which the participant was active on July 31, 1998:

WPL Prior Plan – Unreduced benefits available beginning at age 62. Early retirement benefits reduced by the following factors:

Age	Factor	Age	Factor
62	1.000	58	0.800
61	0.950	57	0.750
60	0.900	56	0.700
59	0.850	55	0.650

IES Prior Plan – Unreduced benefits available beginning at age 62 if participant terminates after age 55 with 15 or more years of service. If eligible for early retirement, benefits are reduced by the following factors:

Age	Factor	Age	Factor
62	1.000	58	0.800
61	0.950	57	0.750
60	0.900	56	0.686
59	0.850	55	0.632

IES Prior Plan – If not eligible for early retirement, benefits reduced by following early retirement factors:

Age	Factor	Age	Factor
65	1.0000	59	0.5613
64	0.9020	58	0.5141
63	0.8161	57	0.4718
62	0.7404	56	0.4338
61	0.6735	55	0.3995
60	0.6142		

IPC Prior Plan – Unreduced benefits available beginning at age 62. Early retirement benefits reduced by the following factors:

Age	Factor	Age	Factor
62	1.0000	58	0.8200
61	0.9700	57	0.7533
60	0.9300	56	0.6867
59	0.8800	55	0.6200

If the benefit is to commence prior to the earliest age at which a participant was entitled to receive payment under the prior plan, the prior plan grandparent benefit shall be reduced actuarially from the participant's normal retirement age. For purposes of calculating this actuarial reduction, an 8% interest rate and the mortality table described in IRS Code Section 415(b)(2)(E)(v) is used.

Vested Benefits

Eligibility

Effective August 1, 1998 to December 31, 2007, all participants who terminate employment after completing 1 or more years of vesting service shall have a vested benefit computed according to the following schedule:

Year of Vested Service	Vested %
1	20%
2	40
3	60
4	80
5+	100

Effective January 1, 2008, all participants are 100% vested under the plan.

Pension benefit

Upon termination of employment, the participant is entitled to receive his accrued retirement income. If benefit commencement is prior to normal retirement date, and the participant elects an annuity, the participant's prior plan grandparent benefit (if any) shall be reduced according to the provisions described above for benefits commencing prior to normal retirement date.

SCHEDULE SB ATTACHMENTS

Preretirement Spouse's Death Benefit for Active Participants

Eligibility

Spouses of participants who die after completing 1 or more years of vesting service. Spouses must be legally married to the participant on the participant's date of death.

Benefits

The participant's surviving spouse to whom he or she is legally married to at the date of death shall be entitled to either (a) or (b) below:

(a) The single sum equivalent of the participant's accrued retirement income.

(b) A life annuity benefit payable for the lifetime of the participant's surviving spouse which is the actual equivalent of (a) above.

The participant's surviving spouse may be eligible for a minimum annuity computed in accordance with the participant's prior plan grandparent benefit if the regular annuity benefit computed in (b) above is smaller.

Preretirement Death Benefit for Active Participants

Eligibility

Beneficiaries of the participant in the event no surviving spouse exists as of the date of death.

Amount and duration of benefits

The participant's beneficiary shall be entitled to the single sum equivalent of the participant's accrued retirement income.

Other Plan Provisions

Maximum limits on Benefits and Pay

All benefits and pay for any calendar year may not exceed the maximum limitations for the year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are not assumed for funding or AFTAP purposes.

2011 Benefit (IRS Prescribed)

The plan was amended effective May 2011 to provide certain former participants with enhanced benefits based on provisions required by the IRS. Payments for this benefit were made from the plan during 2011.

2013 Special Benefit

Alliant Energy has informed WTW that the plan was obligated to provide special one-time benefits to certain former participants and the costs related to this benefit were fully accrued for pension cost purpose in 2013, and benefits were paid in 2014.

2015 Special Lump Sum Program

Alliant Energy offered a voluntary lump sum program to certain eligible terminated vested participants during 2015.

SCHEDULE SB ATTACHMENTS

Optional Forms of Payment

Life annuity; contingent annuitant option (25%, 50%, 66 2/3%, 75%, and 100%); certain and continuous option (60, 120, 144, and 180 months); level income option; and lump sum option.

For purposes of calculating optional forms of payment other than lump sums, level income option and the 144 month certain and continuous option (for former WPL participants only), the actuarial equivalent value is determined using an 8% interest rate and the IRS Code Section 415(b)(2)(E)(v) mortality table.

For purposes of determining the actuarial equivalent level income benefit, the greater of the monthly benefit determined by applying (A) an interest rate of 8% and the 1983 GAM table or (B) the assumptions for conversion to a single lump sum is used.

The lump sum option associated with the grandparent benefit is based on a deferred to age 65 factor using 417(e) interest and mortality. This amount cannot be less than the cash balance account.

Other Sample Factors:

	144 Month Certain & Continuous (WPL)	Grandparent Benefit Level Income Option	
Participant's Age	Factor	WPL	IES
65	0.939	N/A	N/A
60	0.965	0.864	0.8092
55	0.979	0.619	0.5389

Future Plan Changes

No future plan changes were recognized. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year, except to reflect any statutory increases in the Internal Revenue Code maximums on benefits and pay.

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Alliant Energy Cash Balance Pension Plan

EIN: 39-1914946

PN: 001

As of December 31, 2025

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
ASSETS HELD FOR BASIC PENSION BENEFITS:			
Master Trust	Alliant Energy Corporation Master Retirement Trust	$185,665,926	$211,222,119
Insurance Company General Account	Immediate Participation Guarantee Contract		
	(Equitable Life Assurance Group Acct #6690)	2,172	2,172
		185,668,098	211,224,291
ASSETS HELD IN 401(h) ACCOUNT:			
Registered Investment Companies:			
Fixed Income - Mutual Funds	Vanguard Intermediate-term Corporate Bond Index Fund Class Institutional	807,138	791,202
	Vanguard Long-term Bond Index Fund Institutional Class	722,912	535,042
	Vanguard Long-term Investment Grade Fund Admiral Class	2,568,324	2,375,107
		4,098,374	3,701,351
Equity - Mutual Funds	Vanguard Total Stock Market Index Fund Institutional Shares	701,799	1,106,062
	Vanguard Total International Stock Index Fund Institutional Class	387,104	481,895
		1,088,903	1,587,957
Interest-bearing Cash	Principal Government Money Market Fund R6*	3,387,336	3,387,336
		8,574,613	8,676,644
		$194,242,711	$219,900,935

* Represents party known to be a party-in-interest to the Plan.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a
Schedule of Active Participant Data as of January 1, 2025

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	7	1	1	0	0	0	0	0	0	9
45-49	0	11	18	7	0	0	0	0	0	0	36
50-54	0	6	41	19	2	0	0	0	0	0	68
55-59	0	13	27	19	30	9	0	0	0	0	98
60-64	0	6	12	10	6	9	4	0	0	0	47
65-69	0	1	1	0	4	1	3	1	0	0	11
70 & over	0	0	2	0	0	0	0	2	0	0	4
Total	0	44	102	56	42	19	7	3	0	0	273

[1] Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Alliant Energy Cash Balance Pension Plan
EIN / PN: 39-1914946/001
Plan Sponsor: Alliant Energy Corporate Service
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

• Applicable month	September 2024
• Interest rate basis	Segment rates from fourth month Preceding Valuation Date

Interest rates	**Reflecting Stabilization**	**Not Reflecting Stabilization**
• First segment rate	5.07%	5.07%
• Second segment rate	5.31%	5.33%
• Third segment rate	5.50%	5.36%
• Effective interest rate	5.33%	5.31%

Annual rates of increase

■ Compensation	N/A
■ Future Social Security wage bases	N/A
■ Cash balance interest crediting rate	
– For 2025	5.60%
– After 2025	5.50%

Lump sum and annuity conversions for cash balance accounts

■ Interest rate	September 2024 segment rates reflecting stabilization
■ Mortality table	2025 IRS prescribed 417(e) mortality table

Plan-related expenses	$1,890,000

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates and may be inconsistent with other economic assumptions used in the valuation.

Plan Name:	Alliant Energy Cash Balance Pension Plan
EIN / PN:	39-1914946/001
Plan Sponsor:	Alliant Energy Corporate Service
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Mortality – Healthy and disabled

Separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

Termination

The rates at which participants are assumed to terminate employment by age are shown below

Percentage assumed to leave during the year	
Attained Age	Rate
<30	n/a
30-34	9.50%
35-39	6.50%
40-54	4.00%
55+	0.00%

Disability

None

Retirement

Rates varying by age, average age 61

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rate
55-56	3%
57	5%
58	10%
59	12%
60	15%
61	18%
62	25%
63-64	30%
65	35%
66	40%
67	45%
68	50%
69	75%
70+	100%

SCHEDULE SB ATTACHMENTS

Benefit commencement dates:

■ Preretirement death benefit	Upon death of the active participant.
■ Deferred vested benefit	For participants currently active, payment five years after termination of employment for participants electing a lump sum (60% assumed). Age 62 (age 65 for IES) for participants electing a life annuity (40% assumed; split between single life annuity and 50% contingent annuity). For terminated participants not in pay status, payments assumed to begin at age 62 (age 65 for IES). For those eligible for lump sum payment option, 60% are assumed to elect the lump sum and 40% are assumed to elect annuity (split between single life annuity and 50% contingent annuity).
■ Disability benefit	N/A
• Retirement benefit	Upon attainment of the participant's early retirement date.

Form of payment	50% elect a lump sum and 50% elect an annuity. For the annuity option, single participants are assumed to elect a life annuity and for married participants, 10% are assumed to elect a life annuity and 40% are assumed to elect a contingent annuity Lump sums were valued using the substitution of annuity form under IRS Regulation §1.430(d)-1(f)(4) without application of generational mortality.
Percent married	75% married. Used to value pre-retirement surviving spouse benefits and in determining the optional forms expected to be elected at commencement.
Spouse age	Wife two years younger than husband
Covered pay	Not applicable

SCHEDULE SB ATTACHMENTS

At-risk assumptions	Not calculated for 2025 valuation. For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

SCHEDULE SB ATTACHMENTS

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22) . The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Alliant Energy and, based on that review, is not aware of any significant benefits required to be valued that were not.

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor through its third party administrator, furnished participant data as of January 1, 2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. In consultation with the plan sponsor, the following assumptions were made for missing or apparently inconsistent data elements:

- missing gender were assumed to be male
- missing spouse dates of birth for retirees with a survivor form of payment were assumed to be as follows: wife two years younger than husband
- missing spouse gender for retirees with a survivor form of payment were assumed to be the opposite gender of the retiree
- missing frozen accrued benefits for actives with a frozen benefit were assumed to be the estimated benefit from the valuation prior to freeze date or estimated via the pension administration system

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2025

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2025	16,715,935	15.00000	16,715,935	1,558,601
2. Shortfall	01/01/2024	(11,024,360)	14.00000	(10,271,031)	(1,003,000)
3. Shortfall	01/01/2023	31,891,973	13.00000	28,418,109	2,920,690
Total				34,863,013	3,476,291

Plan Name: Alliant Energy Cash Balance Pension Plan
EIN / PN: 39-1914946/001
Plan Sponsor: Alliant Energy Corporate Service
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions

Change in Assumptions Since Prior Valuation

The segment interest rates used to calculate lump sum and annuity conversions were updated from an applicable month of September 2023 to September 2024.

The mortality table used to calculate lump sum and annuity conversions was changed from the 2024 IRS prescribed 417(e) mortality table to the 2025 IRS prescribed 417(e) mortality table.

The assumed plan-related expenses added to the target normal cost were updated to reflect anticipated 2025 expenses.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210 - 0110
1210 - 0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
☒ a single-employer plan ☐ a DFE (specify) _____

B This return/report is: ☐ the first return/report ☐ the final return/report
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here ▶ ☐

D Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ ☐

Part II Basic Plan Information - enter all requested information

1a Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1940

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ALLIANT ENERGY CORPORATE SERVICES INC

ATTENTION: BENEFIT PLANS COMMITTEE
4902 N. BILTMORE LANE
SUITE 1000
MADISON WI 53718-2148

2b Employer Identification Number (EIN) 39-1914946

2c Plan Sponsor's telephone number 608-458-3311

2d Business code (see instructions) 221100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Signature of plan administrator	10/12/26 Date	AMY BEST Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	10/12/26 Date	AMY BEST Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500. **Form 5500 (2025) v. 250312**

518401 12-22-25

16541001 132949 15212 2025.04030 ALLIANT ENERGY CORPORATE SE 15212__1

Schedule H, Line 4j - Schedule of Reportable Transactions

Alliant Energy Cash Balance Pension Plan

EIN: 39-1914946

PN: 001

For the Year Ended December 31, 2025

Purchases		Sales			
No. of Transactions	Purchase Price *	No. of Transactions	Cost of Asset	Selling Price *	Gain (Loss)
ASSETS HELD FOR BASIC PENSION BENEFITS AND FUTURE PAYMENTS UNDER SEPARATE ACCOUNT INSTALLMENT OPTION:					
None.					
ASSETS HELD IN 401(h) ACCOUNTS:					
Vanguard Long-term Investment Grade Fund Admiral Class:					
13	$194,212	3	$529,401	$475,000	($54,401)
Short-term Investment Fund A**:					
13	$440,428	13	$6,089,085	$6,089,085	$—
Principal Government Money Market Fund R6**:					
16	$4,940,566	10	$1,553,229	$1,553,229	$—

* The purchase/selling price was equal to the fair value on the date of purchase/sale.

** Represents party known to be a party-in-interest to the Plan.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
ALLIANT ENERGY CASH BALANCE PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ALLIANT ENERGY CORPORATE SERVICES INC

D Employer Identification Number (EIN)
39-1914946

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	214,637,757
b Actuarial value	**2b**	207,364,967

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1,508	187,102,658	187,102,658
b For terminated vested participants	375	23,397,647	23,397,647
c For active participants	273	28,661,106	28,691,859
d Total	2,156	239,161,411	239,192,164

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.33%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	1,890,000
c Target normal cost	**6c**	1,890,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Tiera Wiegand TRW
Signature of actuary

10/9/26
Date

Tiera Wiegand
Type or print name of actuary

2608836
Most recent enrollment number

Willis Towers Watson US LLC
Firm name

312-288-7129
Telephone number (including area code)

PO Box 674401

Houston TX 77267
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]