

Management's Assertion Regarding Disbursements for Eligible Green Projects

Wisconsin Power and Light Company (WPL) is responsible for the completeness, accuracy and validity of the Schedule of Net Proceeds from Wisconsin Power and Light Company Debenture Issuance and Related Disbursements Schedule included below for the period from September 21, 2020 through December 13, 2022. Management of WPL asserts that an

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors of
Wisconsin Power and Light Company
Madison, Wisconsin

We have examined management of Wisconsin Power and Light Company's assertion, included in the accompanying Management's Assertion Regarding Disbursements for Eligible Green Projects that an amount equal to or in excess of the net proceeds from the August 15, 2022 issuance of the \$600 million aggregate principal amount of 3.95% debentures due 2032 was disbursed by Wisconsin Power and Light Company during the period from September 21, 2020 through December 13, 2022, for the construction and development of Eligible Green Projects in accordance with the Eligible Green Projects Criteria set forth in Note 1 in the accompanying Schedule of Net Proceeds from Wisconsin Power and Light

December 13, 2022, for the construction and development of Eligible Green Projects in accordance with the Criteria is fairly stated, in all material respects.

Deloitte / E. A. [REDACTED]

January 17, 2023