

October 27, 2025

California Air Resources Board
1001 I Street,
Sacramento, CA 95814**Re: Nucor's Comments on the California Scope 1 and Scope 2 Emissions Draft Reporting Template**

To Whom It May Concern,

Nucor is the largest manufacturer of steel and the most diversified manufacturer of steel products in the United States, and the largest recycler in North America. Our operations rely exclusively on Electric Arc Furnaces, making us one of the most sustainable steel producers globally. Our greenhouse gas emissions are less than half the global average and only one-third of those associated with traditional extractive steelmaking methods.

Sustainability and transparency are central to our mission. This commitment is reflected in our corporate sustainability reports and voluntary disclosures, including comprehensive Scope 1, 2, and 3 emissions data. We remain dedicated to advancing transparency around our environmental footprint and strongly support initiatives that encourage broader participation, such as CARB's Corporate Greenhouse Gas Reporting Program.

Nucor appreciates the continued efforts of CARB in advancing corporate climate transparency through the California Corporate Greenhouse Gas Reporting Program. We appreciate the opportunity to provide feedback on the recently released draft Scope 1 and Scope 2 Emissions Reporting Template.

Comments on the Scope 1 and Scope 2 Emissions Draft Reporting Template**1. Disclosure by Source vs. by Gas**

The draft reporting template includes line items that allow companies to break down Scope 1 and Scope 2 emissions by source and gas. Nucor supports the inclusion of this level of detail but believes such breakdowns should remain optional. Many companies subject to SB 253, including Nucor, have been reporting GHG emissions for years, with disclosures evolving in response to industry standards and stakeholder input.

Companies are best positioned to determine the most meaningful way to report their emissions, including whether source-level detail is necessary. ***For this reason, Nucor supports the inclusion of optional line items in the template to accommodate companies that choose to disclose emissions by source and gas. However, this level of granularity should not be mandatory, as flexibility is essential to maintaining relevance and practicality across diverse reporting approaches.***

2. Organizational Boundaries

In the memo accompanying the draft Scope 1 and Scope 2 reporting template, CARB stated:

"However, there may be value in choosing one approach to support public transparency and improve comparability across entities. CARB is evaluating whether to limit the approach to

identify organizational boundaries for all reporting entities or retain flexibility to accommodate diverse corporate structures.”

Nucor recommends that CARB retain flexibility in the approach to defining organizational boundaries for GHG reporting. As noted earlier, many companies subject to SB 253, including Nucor, have been utilizing methodologies aligned with their unique corporate structures and operational realities. These approaches have evolved based on industry best practices and stakeholder feedback. Mandating a single boundary approach could require companies to overhaul existing data tracking systems, resulting in unnecessary cost and complexity. Moreover, corporate structures and reporting needs vary widely, which is why the GHG Protocol offers multiple boundary options since one size does not fit all. ***For these reasons, Nucor strongly encourages CARB to preserve flexibility in boundary selection to ensure the reporting framework remains practical, inclusive, and aligned with established protocols.***

3. Emissions Reduction Initiatives

CARB’s draft Scope 1 and Scope 2 reporting template includes a line item for companies to disclose GHG reductions associated with renewable electricity and renewable gas. Nucor acknowledges that this level of detail may be valuable for some entities and supports its inclusion in the template. However, we believe such disclosures should remain optional.

While renewable electricity and renewable gas may play a role in a company’s GHG reduction strategy, these instruments are complex and vary in applicability. For this reason, flexibility in disclosure is essential. ***Nucor recommends that CARB maintain an optional approach for reporting these reductions to ensure the framework remains practical and inclusive of diverse reporting methodologies.***

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Nucor remains an industry leader in sustainability and supports efforts to enhance transparency in sustainability data, such as California’s Corporate Greenhouse Gas Reporting Program. We appreciate the opportunity to provide feedback on the recently published draft template and would welcome the chance to serve as a resource throughout the development of these regulations.

If you have any questions regarding our comments or require additional information, please feel free to contact us at [amari.jones@nucor.com](mailto:amari.jones@nucor.com).

Sincerely,



Amari Jones Scriven  
Manager of Corporate Sustainability  
Nucor Corporation