



October 27, 2025

Jordan Ramalingam
Branch Chief, Corporate Greenhouse Gas Reporting
and Climate Related Financial Risk Disclosure Programs
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Submitted via e-mail

Re: Berkshire Hathaway Energy Comments on Draft Reporting Template for Scope 1 and Scope 2 Greenhouse Gas Emissions

Dear Mr. Ramalingam:

Berkshire Hathaway Energy (BHE) is a global energy services provider serving more than 13 million customers and end-users throughout the U.S., Great Britain and Alberta, Canada. BHE does business in California and anticipates it is subject to reporting requirements under the Corporate Climate Data Accountability Act authorized by Senate Bill 253 (SB 253). We appreciate the opportunity to provide comments on the Scope 1 and Scope 2 Emissions Draft Reporting Template and Guidance Memorandum the California Air Resources Board (CARB) posted October 10, 2025.

BHE encourages CARB to develop implementing regulations and related reporting templates for SB 253 that facilitate reporting in accordance with the Greenhouse Gas Protocol (GHGP). Such adherence will ensure parity among reporting entities and align with SB 253's overarching objective to enhance transparency in corporate greenhouse gas emissions reporting. The GHGP does not require, for example, speciation of emissions by source or by gas; identification of emissions reduction initiatives; or any of the decision-useful fields CARB proposed to include in the draft template, including an intensity or efficiency ratio or cross-reference to other reporting programs such as California's Mandatory Reporting Regulation. The inclusion of such data fields, even while voluntary, could cause confusion among stakeholders.

CARB should not limit the approach to identify organizational boundaries for all reporting entities. Rather, the flexibility provided by the GHGP to select from equity share, financial control or operational control should be retained in CARB's SB 253 implementing regulations. This flexibility is critical for reporting entities. A company may select a particular organizational boundary, for example, because it is most consistent with its financial reporting to the U.S. Securities and Exchange Commission. The processes and controls governing the reporting of emissions build on the processes and controls in place for a company's financial reporting. CARB should retain GHGP's optionality in selecting the organizational boundary that makes the most

Berkshire Hathaway Energy Comments on CARB's Draft Reporting Template for Scope 1 and Scope 2 Emissions

sense for a reporting entity. This flexibility to select an organizational boundary that best reflects a reporting entity's business activities and aligns with financial accounting measures minimizes confusion for stakeholders reviewing multiple reports for decision-useful information. Similarly, the additional information CARB included in the template for a reporting entity that selects equity share goes beyond the requirements of the GHGP for this organizational boundary and should not be mandated.

Berkshire Hathaway Energy welcomes continued engagement with CARB to ensure the effective implementation of SB 253.

Respectfully,

A handwritten signature in black ink, appearing to read "Jennifer McIvor". The signature is fluid and cursive, with the first name "Jennifer" being more prominent than the last name "McIvor".

Jennifer McIvor

Senior Vice President, Chief Environment and Sustainability Officer

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