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Witness: Marc J. Richards and Clare B. Connolly
Request from: Public Utilities Regulatory Authority

Question:

Reference Ex. CLP-ENV-1, p. 43. Eversource states that CL&P-specific Scope 1, 2, and 3, emissions data will not be available until 2028 for calendar year 2027 performance and therefore proposes no baseline or target for the GHG Emissions Scorecard Metric. Identify the specific data, methodology, and reporting process the Company will use to establish CL&P-specific Scope 1, 2, and 3, emissions starting with calendar year 2027.

Response:

Eversource maintains an Enterprise-wide GHG inventory that adheres to the Greenhouse Gas Protocol (GHGP) methodology for calculating Scopes 1, 2, and 3, emissions, specifically:

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- Greenhouse Gas Protocol: Scope 2 Guidance
- Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

The Eversource GHG inventory is completed using the most recent IPCC assessment report for Global Warming Potential (GWP) conversion of GHGs to CO_2e and undergoes annual third party verification.

In the interest of improving transparency and focusing on emission reductions with greater specificity, Eversource has been undergoing an effort to enhance the GHG inventory with improved data granularity that will enable operating-company specific reporting and emission reduction efforts, including for CL&P. The GHG calculations completed using CL&P source data will adhere to the same methodologies as described above for the enterprise-wide inventory. Please also refer to CLP-ENV-1 testimony.

CL&P-specific Scope 1 emissions will reflect the stationary combustion of fuels and direct fugitive emissions. Calculations will use the totals of fuels by type consumed at facilities, by emergency generators and for fleet vehicles which will then be multiplied by appropriate emission factors from DEFRA and EPA. Fugitive emissions for electrical equipment insulator gases (primarily

sulfur hexafluoride (SF_6)) are based on a mass-balance principle using nameplate capacity tracking and adhere to regulatory standards including the US EPA Mandatory Greenhouse Gas Reporting Rule (40 CFR Part 98, Subpart DD) methodology[1].

Consistent with GHGP guidance, indirect Scope 2 emissions associated with electricity use at CL&P facilities and line loss in the transmission and distribution system will be calculated using a market-based approach. Scope 2 calculations use facility electricity use and total energy associated with line losses across the T&D system as inputs, multiplied by the most recent emissions factors available through Green-e[2].

Under the GHGP, there are 15 categories of Scope 3 indirect value chain emissions. Eversource reports on all categories that are material and relevant to the business at the Enterprise Level (currently, ten in total). For CL&P Scope 3 emissions will be reported for the most material emission source – the indirect emissions associated with customers' electricity delivered by Eversource. These emissions will be calculated using publicly available data for the electricity sold to customers as reported in Eversource's annual 10k SEC filing and applying relevant emissions factors.

To calculate the sub-metric for residential and commercial customer energy intensity (kwh sales per customer), the total electricity sold by CL&P to customers of each category will be divided by the total number of CL&P residential and commercial customers to determine the intensity value. To calculate the sub-metric for residential and commercial customer emissions intensity (MT CO2e per customer), the total electricity will be multiplied by the most current USEPA published eGRID emissions factor[3] for New England before being divided by the total number of CL&P customers for both residential and commercial customers.

[1] The USEPA has proposed to end emissions reporting under 40 CFR, Part 98. Eversource plans to continue to use the emissions methodology provided in 40 CFR, Part 98, as of 12/31/24 to calculate emissions used in our inventory.

[2] In accordance with the GHG Protocol Scope 2 Guidance, a market-based approach to calculating emission is used by applying emissions factors associated with contractual renewable energy instruments, that are available through the independent and widely ad, pted Green-e data set.

[3] The USEPA has not updated eGRID emissions factors since 2025 for the 2023 eGRID factors. Eversource uses Watershed's GHG management software which has developed an open-source alternative of eGRID emissions factors updated annually via their sustainability data initiative, Cornerstone. Eversource, for the time being, will use Watershed's emissions factors if the EPA continues to not update eGRID.