

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 01/01/1987
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) BERKSHIRE HATHAWAY CREDIT CORPORATION 3555 FARNAM STREET SUITE 1440 OMAHA, NE 68131	2b Employer Identification Number (EIN) 47-0679606 2c Plan Sponsor's telephone number 402-346-1400 2d Business code (see instructions) 551112

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.	10/14/2024	JENNIFER TSELENTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 35887
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 10563 6a(2) 9020 6b 13330 6c 9553 6d 31903 6e 2306 6f 34209 6g(1) 6g(2) 6h 11
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 Characteristics Codes in the instructions:

1A 1B 1D 3J 3H

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606	

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(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
42-0127290	61271	403624	116	01/01/2023	12/31/2023

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

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** 2710401**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 ▶**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 ▶ FLEXIBLE PENSIONS INVESTMENTS**b** Balance at the end of the previous year **7b** 2977886**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 104258
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 35443

▶ MARKET VALUE ADJUSTMENT

(6) Total additions **7c(6)** 139701**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 3117587**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 407186
(2) Administration charge made by carrier **7e(2)**
(3) Transferred to separate account **7e(3)**
(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 407186**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 2710401

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)	0
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)	0
(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)	0
(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. ▶

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
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 BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	3934062985	
b	Actuarial value	2b	4327469284	
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	15251	2100047015	2100047015
b	For terminated vested participants	10376	902452001	902452001
c	For active participants	10588	1405707938	1454812909
d	Total	36215	4408206954	4457311925
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	5.32 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	66513978	
b	Expected plan-related expenses	6b	33800000	
c	Target normal cost	6c	100313978	

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.

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>CHAD FIX</div> <div>Type or print name of actuary</div> <div>WILLIS TOWERS WATSON US LLC</div> <div>Firm name</div> <div>233 SOUTH WACKER DRIVE SUITE 1800 CHICAGO, IL 60606</div> <div>Address of the firm</div>	<div>09/25/2024</div> <div>Date</div> <div>23-06729</div> <div>Most recent enrollment number</div> <div>312-525-2500</div> <div>Telephone number (including area code)</div>
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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)	93499501	329717325
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	93499501	329717325
10 Interest on line 9 using prior year's actual return of <u>-26.23</u> %	-24524919	-86484854
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
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 <u>5.48</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
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)	68974582	243232471

Part III Funding Percentages

14 Funding target attainment percentage	14	90.08 %
15 Adjusted funding target attainment percentage	15	90.08 %
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	174.10 %
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
Totals ▶			18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ 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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 % ☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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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
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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
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	100313978	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	442049694	40483225	
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	140797203	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	68974582	71822621	140797203
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
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)
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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
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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

<div>A</div> <div>Name of plan</div> <div>BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN</div>	<div>B</div> <div>Three-digit plan number (PN)</div> <div>002</div>
<div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>BERKSHIRE HATHAWAY CREDIT CORPORATION</div>	<div>D</div> <div>Employer Identification Number (EIN)</div> <div>47-0679606</div>

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

YesNo
- 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

NORTHERN TRUST COMPANY

36-1561860

(b)

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

(b)

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

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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

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 15 49 50	NONE	4936478	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST COMPANY

36-1561860

(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?
49 25 68 52 50	NONE	625056	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ALIGHT SOLUTIONS LLC

36-2235791

(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?
15 99	RECORDKEEPER	387284	Yes ☒ No ☐	Yes ☒ No ☐	591	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)

MILLIMAN USA

91-0675641

(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 17 50	NONE	78341	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LUTZ & COMPANY, PC

47-0625816

(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 50	NONE	57000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GROOM LAW GROUP

52-1219029

(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?
29 50	NONE	36774	Yes ☐ No ☒	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)

BNY MELLON ASSET SERVICING

13-5160382

(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?
18 21 25 50 52 59 62	NONE	22937	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

BAKER TILLY US, LLP

39-0859910

(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 50	NONE	16200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 50 52 64	CONTRACT ADMINISTRATOR	10011	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

STOEL RIVES LLP

93-0408771

(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?
29 50	NONE	9044	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 ☐

(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:	BRUCE R. MITTON	b EIN:	91-0675641
c Position:	ACTUARY		
d Address:	1455 SW BROADWAY, SUITE 1600 PORTLAND, OR 97201	e Telephone:	503-227-0634

Explanation: CHANGE IN ACTUARY

a Name:	BAKER TILLY US, LLP	b EIN:	39-0859910
c Position:	ACCOUNTANT		
d Address:	46 PUBLIC SQUARE, SUITE 400 WILKES-BARRE, PA 18642	e Telephone:	570-820-0186

Explanation: CHANGE IN ACCOUNTANT

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:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN		B Three-digit plan number (PN) ▶ 002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION		D Employer Identification Number (EIN) 47-0679606

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PCC MSTR TRST-DEF. BEN PLANS		
b Name of sponsor of entity listed in (a): PRECISION CASTPARTS CORP.		
c EIN-PN 13-7073447-001	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 121926302
a Name of MTIA, CCT, PSA, or 103-12 IE: COLLECTIVE SHORT-TERM INVEST FUND		
b Name of sponsor of entity listed in (a): THE NORTHERN TRUST COMPANY		
c EIN-PN 45-6138589-084	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53081504
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
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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
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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
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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**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**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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION		
		D Employer Identification Number (EIN) 47-0679606

Part I	Asset and Liability Statement
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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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1650480	728767
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	2281656	61477977
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	447332	147916
(B) All other	1c(3)(B)	69511466	2673500
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	3423182255	3947149286
(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)	318845091	53081503
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	108233248	121926302
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2977886	2710401
(15) Other	1c(15)	476862	473090

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3927606276	4190368742
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	2503181	938913
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2503181	938913
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3925103095	4189429829

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)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	104259	
(B) U.S. Government securities	2b(1)(B)	134498	
(C) Corporate debt instruments	2b(1)(C)	3914328	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	30375	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4183460
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	23740246	
(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)		23740246
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1620946960	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1562666606	
(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)	791270456	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		2913270
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		19768585
(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		6491382
d Total income. Add all income amounts in column (b) and enter total	2d		906647753

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	596762246	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)	16208660	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		612970906
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)	0	
(2) Contract administrator fees.....	2i(2)	3727952	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	73200	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	691278	
(7) Actuarial fees	2i(7)	414472	
(8) Legal fees	2i(8)	45818	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	24397393	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		29350113
j Total expenses. Add all expense amounts in column (b) and enter total	2j		642321019

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		264326734
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

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) ☒ 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) ☒ 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: **LUTZ AND COMPANY, PC**

(2) EIN: **47-0625816**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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)

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.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 521761.

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION				D Employer Identification Number (EIN) 47-0679606	
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	0
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): 36-3046063 25-1926855					
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	1124
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					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

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
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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: <u>97.0</u> % Private Equity: <u>0.0</u> % Investment-Grade Debt and Interest Rate Hedging Assets: <u>0.0</u> % High-Yield Debt: <u>0.0</u> % Real Assets: <u>0.0</u> % Cash or Cash Equivalents: <u>3.0</u> % Other: <u>0.0</u> %	
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
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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 _____.	

Berkshire Hathaway Consolidated Pension Plan

Financial Statements and Independent Auditors' Report

December 31, 2023 and 2022



Berkshire Hathaway Consolidated Pension Plan

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Note: Schedules required by the Employee Retirement Income Security Act of 1974 that have not been included herein are not applicable.

INDEPENDENT AUDITORS' REPORT

Retirement Plan Committee
Berkshire Hathaway Consolidated Pension Plan
Omaha, Nebraska

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 Financial Statements

We have performed an audit of the financial statements of the Berkshire Hathaway Consolidated 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) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2023 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2023 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 (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 5 to the 2023 financial statements, is complete and accurate.

Opinion on the 2023 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2023 Financial Statements section:

- The amounts and disclosures in the accompanying 2023 financial statements, 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 (U.S. GAAP).
- The information in the accompanying 2023 financial statements related to assets held by and certified to by qualified institutions agree to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2023 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 audit. 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.

Responsibilities of Management for the 2023 Financial Statements

Management is responsible for the preparation and fair presentation of the 2023 financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 2023 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 2023 financial statements.

In preparing the 2023 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 2023 financial statements are issued or 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 2023 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.

Auditors' Responsibilities for the Audit of the 2023 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the 2023 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 2023 financial statements.

In performing an audit in accordance with GAAS, 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 audit 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 2023 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 U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2023 financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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.

Other Matters

Supplementary Information Required by ERISA

The supplementary information as of and for the year ended December 31, 2023, is presented for purposes of additional analysis and is not a required part of the 2023 financial statements but is supplementary information required by the DOL'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 2023 financial statements. The information included in the supplementary information, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2023 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statements or to the 2023 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary information 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 supplementary information, we evaluated whether the supplementary information, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplementary information, other than the information in the supplementary information that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplementary information related to assets held by and certified to by qualified institutions agree to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Plan. 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, the 2022 audit did not extend to any statements or information related to assets held for investment of the plan that were certified by qualified institutions. Their report dated October 13, 2023 indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 financial statements related to assets held by and certified to by qualified institutions agree to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplementary information, other than the information in the 2022 supplementary information that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplementary information related to assets held by and certified by qualified institutions agree to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Lutz & Company, P.C.

October 11, 2024

Berkshire Hathaway Consolidated Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at Fair Value		
Common Stocks	\$ 3,947,149,286	\$ 3,423,182,255
Common Collective Trusts	53,081,503	318,845,091
Corporate Bonds	2,821,416	69,958,798
Government Securities	61,477,977	2,281,656
Group Annuity Insurance Contract	2,710,401	2,977,886
Interest in the Master Trust	121,926,302	108,233,248
Other Investments	473,090	476,862
Total Investments	4,189,639,975	3,925,955,796
Interest and Dividend Receivables	314,295	1,650,480
Other Receivable	414,472	-
Total Assets	4,190,368,742	3,927,606,276
LIABILITIES		
Accrued Expenses	938,913	2,126,313
Note Payable	-	376,868
Total Liabilities	938,913	2,503,181
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,189,429,829	\$ 3,925,103,095

See Notes to Financial Statements.

Berkshire Hathaway Consolidated Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ 849,550,810	\$ -
Interest and Dividends from Investments	30,836,976	-
Plan Interest in Net Investment Gain of the Master Trust	19,768,585	-
Other Income	6,491,382	-
Total Investment Income	906,647,753	-
Less: Investment Expense	691,278	17,886
Total Additions	905,956,475	(17,886)
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Plan Interest in Net Investment Loss of the Master Trust	-	37,497,635
Benefits Paid Directly to Participants	612,970,906	6,120,129
Administrative Expenses	28,658,835	183,110
Total Deductions	641,629,741	43,800,874
NET INCREASE (DECREASE)	264,326,734	(43,818,760)
Transfers from Plan Merger	-	3,816,893,324
Net Assets Available for Benefits, Beginning of Year	3,925,103,095	152,028,531
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 4,189,429,829	\$ 3,925,103,095

See Notes to Financial Statements.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Plan Description

The following brief description of the Berkshire Hathaway Consolidated Pension Plan (formerly named the TIMET Defined Benefit Retirement Plan) (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined benefit pension plan sponsored by Berkshire Hathaway Credit Corporation (“BHCC” or “Plan Sponsor”), a wholly-owned subsidiary of Berkshire Hathaway Inc. (“Berkshire”). Prior to December 31, 2022, the Plan was sponsored by Titanium Metals Corporation, an indirect wholly-owned subsidiary of Berkshire. Effective December 31, 2022, the Berkshire Hathaway Consolidated Pension Plan (“Former Berkshire Plan”) was merged into the Plan. Accordingly, assets of \$3,819,373,028 and liabilities of \$2,479,704 were transferred to the Plan as of that date. Upon completion of this merger, the Plan was renamed from the TIMET Defined Benefit Retirement Plan to the Berkshire Hathaway Consolidated Pension Plan and BHCC became the Plan Sponsor. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Former Berkshire Plan was formed through the mergers of 25 separate defined benefit pension plans of certain Berkshire subsidiaries on various dates beginning December 31, 2016 and through December 31, 2021. The benefit provisions of each prior Berkshire subsidiary plan were substantially retained after the mergers and are covered under specific supplements to the Plan document (“Plan supplements”).

The Plan is closed to new participants. With limited exceptions, participants’ accrued benefits were frozen as of December 31, 2023 and 2022.

Pension Benefits

Benefits are recorded when paid. Participants are eligible for monthly benefits upon reaching the defined normal retirement age (generally age 65) under each Plan supplement. Early retirement benefits are available after attainment of various ages ranging up to age 64 depending on the specific Plan supplement. In addition to the age requirement, service requirements for both early and normal retirement vary by Plan supplement.

Plan supplements have specific benefit formulas, but under most Plan supplements, monthly retirement benefits are calculated using credited service and either average monthly compensation or a stated benefit rate multiplier.

The Plan requires that payments of the present value of accrued benefits of \$5,000 (\$7,000 effective February 1, 2024) or less are paid out in a lump sum (as a rollover or in cash) to a terminated participant whether or not the participant elects a payout option.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

Death and Disability Benefits

In general, if a participant dies, a death benefit is payable to the participant's spouse or named beneficiary.

Certain Plan supplements provide that active participants who become totally disabled may receive disability benefits from the Plan. The calculated value of the disability benefit varies based on the Plan supplements. Benefits are recorded when paid.

Vesting

Generally, participants become 100% vested in their benefits after five years of service or attainment of age 55.

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is set forth below.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates. The Plan used an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction between market participants at the measurement date. See Note 6 for further discussion of fair value measurements.

Purchases and sales of investments are recorded on the trade-date. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) in the fair value of investments consists of gains and losses realized and unrealized on investments bought and sold as well as held during the year.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and participant demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Other

Custodial and investment fees, audit, legal and record-keeping expenses of the Plan are paid either by the Plan or the Plan Sponsor. Pension Benefit Guaranty Corporation (PBGC) payments are paid by the Plan. PBGC payments, net of PBGC refunds, for the years ended December 31, 2023 and 2022 approximated \$23,152,000 and \$86,000, respectively. Payments made by the Plan Sponsor are excluded from these financial statements.

Reclassifications

Certain reclassifications have been made to the 2022 financial statements to conform to the 2023 presentation.

Subsequent Events

Subsequent events are events or transactions that occur after the statement of net assets available for benefits date, but before the financial statements are available to be issued and may require potential recognition or disclosure in the financial statements. Management has considered such events or transactions through October 11, 2024. See the "Pension Benefits" section of Note 1 for disclosure of a subsequent event.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) eligible beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to participant service rendered to the valuation date.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The actuarial present value of accumulated plan benefits was determined by Willis Towers Watson and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and expected date of payment. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024 and 2023. Had the valuations been performed as of December 31, 2023 and 2022, there would be no material differences.

The significant actuarial assumptions used in these valuations are (a) use of the traditional unit credit actuarial cost method, (b) mortality for participants expected to receive a lump sum is based on the 2024 417(e) mortality table whereas the general mortality of Plan participants uses Pri-2012 mortality tables with separate rates for annuitants, non-annuitants, and contingent survivors applied to current and future survivors after the retiree's death, projected generationally from 2012 using Scale MP-2021, modified using a 0.85% long-term rate of improvement and a 10-year convergence period, and a gradual reduction in the long-term improvement rate at 0% at age 105 as of January 1, 2024 and mortality for participants expected to receive a lump sum is based on the 2023 417(e) mortality table whereas the general mortality of Plan participants uses Pri-2012 mortality tables with separate rates for annuitants, non-annuitants, and contingent survivors applied to current and future survivors after the retiree's death, projected generationally from 2012 using Scale MP-2021, modified using a 0.85% long-term rate of improvement and a 10-year convergence period, and a gradual reduction in the long-term improvement rate at 0% at age 105 as of January 1, 2023, (c) discount rate of 6.25% as of January 1, 2024 and 2023. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits are as follows as of January 1,:

	<u>2024</u>	<u>2023</u>
Vested Benefits		
Participants Currently Receiving Payments	\$ 1,927,725,805	\$ 1,895,593,154
Terminated Participants	613,128,096	835,021,666
Active Participants	<u>1,117,734,232</u>	<u>1,259,199,312</u>
Total Vested Benefits	3,658,588,133	3,989,814,132
Non-Vested Benefits	<u>35,142,418</u>	<u>35,169,405</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 3,693,730,551</u>	<u>\$ 4,024,983,537</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The changes in actuarial present value of accumulated plan benefits are as follows for the years ended January 1,:

	<u>2024</u>	<u>2023</u>
Actuarial Present Value of Accumulated Plan Benefits as of Beginning of Year	<u>\$ 4,024,983,537</u>	<u>\$ 55,553,569</u>
Increase (Decrease) During the Year Attributable To:		
Benefits Accumulated and Losses	68,089,363	645,729
Reduction in Discount Period	236,282,435	3,551,682
Benefits Paid	(612,970,906)	(6,120,129)
Change in Actuarial Assumptions	(29,104,662)	1,566,488
Other Changes (Including Mergers)	<u>6,450,784</u>	<u>3,969,786,198</u>
Net Increase (Decrease)	<u>(331,252,986)</u>	<u>3,969,429,968</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year	<u><u>\$ 3,693,730,551</u></u>	<u><u>\$ 4,024,983,537</u></u>

The change in actuarial assumptions noted above for the January 1, 2024 and 2023 actuarial present value of accumulated benefits is primarily due to the changes in lump-sum mortality tables and discount rates. Also, the merger and related transfer of actuarial obligations of the Former Berkshire Plan on December 31, 2022, significantly impacted the activity in 2024 compared to 2023.

4. Funding Policy

The Plan Sponsor has voluntarily agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to Plan participants. The minimum funding requirements as stipulated of ERISA were met as of December 31, 2023 and 2022. There were no contributions made in the years ended December 31, 2023 and 2022.

5. Information Certified by the Custodians

The plan administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Northern Trust Company and Bank of New York Mellon (the "Custodians"), except for comparing such information certified by the Custodians to information included in the Plan's financial statements and supplementary information.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The following table represents the fair value of the Plan assets that were certified by the Custodians, as of December 31,:

	<u>2023</u>	<u>2022</u>
Investments at Fair Value	<u>\$ 4,189,639,975</u>	<u>\$ 3,925,955,796</u>
Interest and Dividend Receivables	<u>\$ 314,295</u>	<u>\$ 1,650,480</u>

The Custodians also certified to the completeness and accuracy of the following related to the aforementioned investments for the years ended December 31,:

	<u>2023</u>	<u>2022</u>
Net Appreciation in Fair Value of Investments	\$ 849,550,810	\$ -
Interest and Dividends from Investments (Less Expenses)	30,145,698	(17,886)
Plan Interest in Net Investment Gain (Loss) of the Master Trust	<u>19,768,585</u>	<u>(37,497,635)</u>
Net Investment Income (Loss)	<u>\$ 899,465,093</u>	<u>\$ (37,515,521)</u>

6. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
 - 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;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2023 and 2022.

Common Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Common Collective Trusts: Valued based upon the redemption price of units held by the Plan, which is based on the current fair value of the collective funds underlying assets. Unit values are determined by the financial institution sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

Corporate Bonds and Government Securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings.

Group Annuity Insurance Contract: Value is determined on a book value basis. When a fund transfer occurs, the contract provides it must be based on current investment value (or market value), an approximation of fair value. Interest rates for discounting are based on current rates on similar new assets in the general account based on asset category.

Other Investments: Valued at estimated fair values by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows.

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.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The following table presents by level, within the fair value hierarchy, the Plan's investments at fair value excluding the Plan's interest in the Precision Castparts Corp. Master Trust (the Master Trust) (see Note 7) as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$ 3,947,149,286	\$ -	\$ -	\$ 3,947,149,286
Common Collective Trusts	-	53,081,503	-	53,081,503
Corporate Bonds	-	2,821,416	-	2,821,416
Government Securities	59,615,670	1,862,307	-	61,477,977
Group Annuity Insurance				
Contract	-	-	2,710,401	2,710,401
Other Investments	-	473,090	-	473,090
Total Investments at Fair Value	<u>\$ 4,006,764,956</u>	<u>\$ 58,238,316</u>	<u>\$ 2,710,401</u>	<u>\$ 4,067,713,673</u>

The table below presents a summary of changes in the Plan's level 3 investments for the year ended December 31, 2023:

	<u>Group Annuity Insurance Contract</u>
Balance, Beginning of Year	\$ 2,977,886
Interest Credited	104,258
Market Value Adjustment	35,443
Net Purchases, Sales, Issuances, and Settlements	(407,186)
Balance, End of Year	<u>\$ 2,710,401</u>

The following table presents by level, within the fair value hierarchy, the Plan's investments at fair value excluding the Plan's interest in the Master Trust as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$ 3,423,182,255	\$ -	\$ -	\$ 3,423,182,255
Common Collective Trusts	-	318,845,091	-	318,845,091
Corporate Bonds	-	69,958,798	-	69,958,798
Government Securities	-	2,281,656	-	2,281,656
Group Annuity Insurance				
Contract	-	-	2,977,886	2,977,886
Other Investments	-	476,862	-	476,862
Total Investments at Fair Value	<u>\$ 3,423,182,255</u>	<u>\$ 391,562,407</u>	<u>\$ 2,977,886</u>	<u>\$ 3,817,722,548</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The table below presents a summary of changes in the Plan's level 3 investments for the year ended December 31, 2022:

	Group Annuity Insurance Contract
Balance, Beginning of Year	\$ 4,575,311
Interest Credited	121,347
Market Value Adjustment	(611,542)
Net Purchases, Sales, Issuances, Settlements and Plan Mergers	(1,107,230)
Balance, End of Year	<u>\$ 2,977,886</u>

7. Interest in the Master Trust

At December 31, 2023 and 2022, the Plan's interest in the net assets of the Master Trust was 9.34% and 9.43%, respectively. Investment income (loss) and administrative expenses relating to the Master Trust are allocated to the individual plans based upon the amount of time the Plan's assets were invested in the Master Trust.

The following table represents the net assets of the Master Trust as of December 31,:

	2023		2022	
	Master Trust	Plan's Proportionate Share	Master Trust	Plan's Proportionate Share
Common Stocks	\$1,057,664,523	\$ 98,803,814	\$ 947,051,772	\$ 89,306,934
Common Collective Trusts	18,441,996	1,722,795	13,917,349	1,312,405
Government Securities	164,200,696	15,339,131	108,463,808	10,228,132
Other Investments	61,458,200	5,741,239	76,433,884	7,207,711
Total Investments at Fair Value	1,301,765,415	121,606,979	1,145,866,813	108,055,182
Interest and Dividend Receivables	3,418,256	319,323	1,888,296	178,066
Total Interest in the Master Trust	<u>\$1,305,183,671</u>	<u>\$ 121,926,302</u>	<u>\$ 1,147,755,109</u>	<u>\$ 108,233,248</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The net investment income (loss) of the Master Trust is summarized as follows for the years ended December 31,:

	<u>2023</u>	<u>2022</u>
Net Appreciation (Depreciation) in Fair Value of Investments	\$ 191,686,353	\$ (608,651,044)
Interest and Dividends from Investments	18,971,576	16,073,867
Net Investment Income (Loss)	<u>\$ 210,657,929</u>	<u>\$ (592,577,177)</u>
Plan's Interest in Net Investment Gain (Loss) of the Master Trust	<u>\$ 19,768,585</u>	<u>\$ (37,497,635)</u>

The following table sets forth by level, within the fair value hierarchy described above, the Master Trust's assets at fair value as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$1,057,664,523	\$ -	\$ -	\$ 1,057,664,523
Government Securities	164,200,696	-	-	164,200,696
Other Investments	-	-	6,193,829	6,193,829
Total Investments at Fair Value	<u>\$1,221,865,219</u>	<u>\$ -</u>	<u>\$ 6,193,829</u>	<u>\$ 1,228,059,048</u>
Investments Measured at NAV				73,706,367
Total Investments at Fair Value				<u>\$ 1,301,765,415</u>

The following table sets forth by level, within the fair value hierarchy described above, the Master Trust's assets at fair value as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Stocks	\$ 947,051,772	\$ -	\$ -	\$ 947,051,772
Government Securities	108,463,808	-	-	108,463,808
Other Investments	-	-	6,754,302	6,754,302
Total Investments at Fair Value	<u>\$1,055,515,580</u>	<u>\$ -</u>	<u>\$ 6,754,302</u>	<u>\$ 1,062,269,882</u>
Investments Measured at NAV				83,596,931
Total Investments at Fair Value				<u>\$ 1,145,866,813</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The Master Trust level 3 investments primarily consist of a private fixed income security of a non-U.S. corporate issuer. Certain investments in the Master Trust that are not classified in the fair value hierarchy but are presented in the table above are measured at the net asset value (NAV) and primarily consist of private equity investments.

8. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor by a letter dated July 21, 2017, that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue code (IRC). The plan administrator and the Plan's tax counsel believe that the Plan was designed and operated in compliance with applicable requirements of the IRC. Therefore, no provisions for income taxes have been included in the financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan had taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authority. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan could be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2020.

9. Related-Party Transactions

Fees paid by the Plan to the asset Custodians were \$691,278 and \$17,886 for the years ended December 31, 2023 and 2022, respectively. These parties acted as the custodians of the assets of the Plan, and therefore, these transactions qualify as party-in-interest transactions.

In December of 2022, the Former Berkshire Plan entered into a note payable agreement with BHCC. As of December 31, 2022, the outstanding balance was \$376,868. The note payable was transferred to the Plan effective December 31, 2022 in connection with the merger and was repaid on March 29, 2023.

10. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA, applicable regulations there under and the Plan Document generally to provide the following benefits in the order indicated:

- a) 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. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

- b) Other vested benefits insured by the PBGC (a U.S. government agency) up to the applicable limitations.
- c) All other vested benefits (this is, vested benefits not insured by PBGC).
- d) All non-vested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

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 for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

SUPPLEMENTARY INFORMATION

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

Employer Identification Number 47-0679606

Plan Number 002

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Government Securities</u>				
United States	USA Treasury Bills			
Treasury	due 2/15/2024	60,000,000	\$ 58,395,367	\$ 59,615,660
Government National	GNMA II Pool #3054 Series			
Mortgage Association	7.0%, due 3/20/2031	243,863	246,169	254,219
Federal Home Loan	FHLMC Pool C63675			
Mortgage Corporation	6.5%, due 2/1/2032	137,133	137,904	142,909
Federal Home Loan	FHLMC Pool C01364			
Mortgage Corporation	6.5%, due 6/1/2032	107,037	107,455	110,798
Government National	GNMA Pool #2986 Series			
Mortgage Association	7.0%, due 10/20/2030	106,042	107,301	110,555
Government National	GNMA II Pool #3040 Series			
Mortgage Association	7.0%, due 2/20/2031	95,315	96,420	100,117
Government National	GNMA II Pool #2895 Series			
Mortgage Association	7.0%, due 3/20/2030	91,821	92,911	95,017
Federal Home Loan	FHLMC Pool C65797			
Mortgage Corporation	6.5%, due 4/1/2032	68,215	68,748	71,367
Federal Home Loan	FHLMC Pool C48189			
Mortgage Corporation	7.0%, due 3/1/2031	67,394	68,294	69,612
Government National	GNMA Pool #578240 Series			
Mortgage Association	6.5%, due 7/15/2032	55,503	56,535	57,573
Federal Home Loan	FHLMC Pool C60523			
Mortgage Corporation	6.5%, due 11/1/2031	53,248	53,515	55,238
Government National	GNMA II Pool #3069 Series			
Mortgage Association	7.0%, due 4/20/2031	51,819	52,406	54,347
Government National	GNMA Pool #582244 Series			
Mortgage Association	6.5%, due 7/15/2032	48,225	49,175	49,634
Federal Home Loan	FHLMC Pool C60928			
Mortgage Corporation	6.5%, due 12/1/2031	41,779	41,988	43,763
Federal Home Loan	FHLMC Pool C49015			
Mortgage Corporation	7.0%, due 3/1/2031	35,824	36,294	37,002
Government National	GNMA Pool #575412 Series			
Mortgage Association	6.5%, due 12/15/2031	35,594	36,128	36,611
Federal Home Loan	FHLMC Pool C66083			
Mortgage Corporation	6.5%, due 4/1/2032	33,691	33,954	34,934
Government National	GNMA Pool #552656 Series			
Mortgage Association	6.5%, due 7/15/2032	32,132	32,730	32,937

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
Government National Mortgage Association	GNMA Pool #781340 Series 6.5%, due 10/15/2031	31,911	\$ 32,390	\$ 32,861
Government National Mortgage Association	GNMA Pool #593187 Series 6.5%, due 7/15/2032	28,292	28,818	29,345
Government National Mortgage Association	GNMA Pool #569800 Series 6.5%, due 5/15/2032	27,037	27,570	27,527
Government National Mortgage Association	GNMA Pool #587021 Series 6.5%, due 4/15/2032	26,277	26,795	27,246
Government National Mortgage Association	GNMA Pool #564990 Series 6.5%, due 9/15/2031	26,316	26,711	27,202
Government National Mortgage Association	GNMA II Pool #2998 Series 7.0%, due 11/20/2030	24,831	25,132	25,547
Federal Home Loan Mortgage Corporation	FHLMC Pool C43909 8.0%, due 10/1/2030	25,165	24,846	25,314
Federal Home Loan Mortgage Corporation	FHLMC Pool C34756 7.0%, due 12/1/2029	23,427	23,741	24,198
Federal Home Loan Mortgage Corporation	FHLMC Pool C49585 7.0%, due 4/1/2031	23,292	23,598	24,058
Federal Home Loan Mortgage Corporation	FHLMC Pool J10866 4.5%, due 9/1/2024	19,680	20,114	19,594
Federal Home Loan Mortgage Corporation	FHLMC Pool C50690 7.0%, due 4/1/2031	18,583	18,827	19,194
Government National Mortgage Association	GNMA Pool #2866 Series 7.0%, due 1/20/2030	17,128	17,331	17,790
Federal Home Loan Mortgage Corporation	FHLMC Pool C43678 8.0%, due 10/1/2030	16,786	17,014	16,889
Federal Home Loan Mortgage Corporation	FHLMC Pool C60728 6.5%, due 11/1/2031	15,027	15,103	15,624
Federal Home Loan Mortgage Corporation	FHLMC Pool C01199 7.0%, due 7/1/2031	14,955	15,156	15,592
Government National Mortgage Association	GNMA Pool #584376 Series 6.5%, due 5/15/2032	14,836	15,129	15,168
Federal Home Loan Mortgage Corporation	FHLMC Pool C44277 8.0%, due 11/1/2030	14,163	14,356	14,292
Government National Mortgage Association	GNMA Pool #574841 Series 6.5%, due 11/15/2031	13,540	13,743	13,996
Government National Mortgage Association	GNMA II Pool #2971 Series 7.0%, due 9/20/2030	12,995	13,149	13,591
Federal Home Loan Mortgage Corporation	FHLMC Pool C01343 6.5%, due 4/1/2032	11,971	12,099	12,392
Government National Mortgage Association	GNMA Pool #551100 Series 6.5%, due 11/15/2031	11,632	11,807	12,023

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
Government National Mortgage Association	GNMA II Pool #3081 Series 7.0%, due 5/20/2031	11,411	\$ 11,541	\$ 11,888
Federal Home Loan Mortgage Corporation	FHLMC Pool C01080 8.0%, due 10/1/2030	11,078	11,228	11,666
Federal Home Loan Mortgage Corporation	FHLMC Pool C50544 7.0%, due 4/1/2031	9,883	10,012	10,208
Federal Home Loan Mortgage Corporation	FHLMC Pool C45861 7.0%, due 12/1/2030	9,023	9,144	9,320
Government National Mortgage Association	GNMA II Pool #2796 Series 7.0%, due 8/20/2029	8,882	8,988	9,138
Federal Home Loan Mortgage Corporation	FHLMC Pool C55355 7.0%, due 7/1/2031	6,789	6,880	7,012
Federal Home Loan Mortgage Corporation	FHLMC Pool 3956 3.5%, due 11/15/2026	4,446	4,694	4,373
Federal Home Loan Mortgage Corporation	FHLMC Pool C01106 7.0%, due 12/1/2030	3,795	3,845	3,919
Federal Home Loan Mortgage Corporation	FHLMC Pool C43723 8.0%, due 10/1/2030	3,221	3,264	3,216
Federal National Mortgage Corporation	FNMA Pool #561740 Series 7.0%, due 1/1/2031	2,058	2,089	2,123
Government National Mortgage Association	GNMA Pool #551926 Series 6.5%, due 12/15/2031	1,856	1,892	1,890
Federal National Mortgage Corporation	FNMA Pool #535933 Series 6.5%, due 5/1/2031	755	761	774
Government National Mortgage Association	GNMA II Pool #2716 Series 7.0%, due 2/20/2029	528	534	543
Federal National Mortgage Corporation	FNMA Pool #609524 Series 7.0%, due 10/1/2031	85	86	87
Government National Mortgage Association	GNMA Pool #2394 Series 7.0%, due 3/20/2027	49	50	50
Federal National Mortgage Corporation	FNMA Pool #607036 Series 6.5%, due 10/1/2031	33	33	34
			<u>60,211,764</u>	<u>61,477,977</u>
Corporate Bonds				
Anheuser-Busch Cos LLC	Corporate Bond, 7.550% due 10/01/2030	520,000	577,615	604,430
Ford Motor Co	Corporate Bond, 7.450% due 7/16/2031	350,000	337,067	381,922
Conagra Brands Inc	Corporate Bond, 8.250% due 9/15/2030	295,000	335,315	344,998
Canadian National Railway Co	Corporate Bond, 6.900% due 7/15/2028	275,000	275,798	302,365

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	Description of Investment	Shares	Cost	Current Value
AT&T Inc	Corporate Bond, 7.625% due 4/15/2031	240,000	\$ 236,240	\$ 273,074
United Technologies Corp	Corporate Bond, 7.500% due 9/15/2029	235,000	234,556	265,104
Safeway Inc	Corporate Bond, 7.250% due 2/01/2031	245,000	245,690	255,709
Ally Financial Inc	Corporate Bond, 8.000% due 11/01/2031	216,000	213,628	235,998
* Burlington Northern Santa Fe	Corporate Bond, 7.950% due 8/15/2030	125,000	124,896	147,916
New Resi Mtg	Corporate Bond, 3.750% due 5/28/2052	6,185	6,351	5,809
Citigroup Mtg	Corporate Bond, 4.000% due 1/25/2035	4,296	4,457	4,091
			<u>2,591,613</u>	<u>2,821,416</u>
<u>Common Stocks</u>				
Davita Inc	Common Stock	10,532,088	624,612,962	1,103,341,539
Amazon.com Inc	Common Stock	4,946,050	409,245,154	751,502,837
AON PLC	Common Stock	1,384,026	316,621,511	402,779,247
Kroger	Common Stock	7,873,826	277,353,629	359,912,586
Liberty Sirius XM Series C	Common Stock	10,244,748	235,428,484	294,843,847
Ally Financial Inc	Common Stock	8,339,880	366,273,758	291,228,610
Verisign Inc	Common Stock	1,015,032	47,609,421	209,055,991
Liberty Live Series C	Common Stock	2,625,166	84,203,380	98,154,957
Liberty Formula 1 Series C	Common Stock	1,494,852	87,753,283	94,370,007
Floor & Decor Holdings	Common Stock	842,090	87,796,876	93,943,560
Louisiana-Pacific Corp	Common Stock	1,080,116	61,527,114	76,504,616
T-Mobile US Inc	Common Stock	475,000	52,506,036	76,156,750
Liberty Sirius XM Series A	Common Stock	2,359,919	27,765,991	67,824,072
Liberty Live Series A	Common Stock	589,979	38,742,927	21,563,732
Liberty Latin America	Common Stock	581,871	20,706,338	4,253,477
Atlanta Braves Holdings	Common Stock	43,291	1,664,760	1,713,458
			<u>2,739,811,624</u>	<u>3,947,149,286</u>
<u>Common Collective Trusts</u>				
* Northern Trust Company	COLTV Short Term Inv Fund	53,081,503	53,081,503	53,081,503
<u>Group Annuity Insurance Contract</u>				
* Principal Life Insurance Company	Group Annuity Insurance Contract		<u>2,074,851</u>	<u>2,710,401</u>

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Other Investments</u>				
Province of Quebec				
Canada	Other Investment	405,000	\$ 389,577	\$ 473,090
<u>Total Investment Assets</u>			<u>\$2,858,160,932</u>	<u>\$4,067,713,673</u>

*Indicates party-in-interest

Berkshire Hathaway Consolidated Pension Plan

Schedule of Reportable Transactions – Schedule H – Item 4j

Year Ended December 31, 2023

Employer Identification Number 47-0679606
Plan Number 002

	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Net Gain (Loss)</u>	<u>Number of Transactions</u>
<u>NORTHERN TRUST COMPANY</u>						
NORTHERN TRUST COMPANY COLTV						
SHORT TERM INV FUND	844,736,266	-	844,736,266	844,736,266	-	259
	-	1,110,499,854	1,110,499,854	1,110,499,854	-	94

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of January 1, 2023

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	1	4	0	0	0	0	0	0	0	5
30-34	7	11	19	29	1	0	0	0	0	0	67
35-39	6	23	44	96	146	2	0	0	0	0	317
40-44	8	75	89	144	617	589	3	0	0	1	1,526
45-49	11	58	121	175	456	929	276	2	0	0	2,028
50-54	9	56	143	208	364	696	530	222	7	0	2,235
55-59	26	70	131	216	360	513	342	325	147	10	2,140
60-64	17	38	128	168	262	367	277	184	128	146	1,715
65-69	11	27	44	23	70	96	63	57	24	57	472
70 & over	6	9	10	1	12	9	11	6	4	15	83
Total	101	368	733	1,060	2,288	3,201	1,502	796	310	229	10,588

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

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a – Schedule of Active Participant Data as of January 1, 2023

Number accruing pay-related benefits and average plan compensation limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ²										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
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	1	86	0	0	0	0	0	87
	-	-	-	-	93,077	-	-	-	-	-	92,701
40-44	2	1	0	0	451	521	0	0	0	0	975
	-	-	-	-	96,974	89,751	-	-	-	-	93,085
45-49	0	0	1	1	241	748	199	0	0	0	1,190
	-	-	-	-	88,488	91,409	104,072	-	-	-	92,837
50-54	0	0	1	0	145	455	340	134	0	0	1,075
	-	-	-	-	87,108	91,807	102,745	101,433	-	-	95,851
55-59	0	0	0	0	96	272	136	172	81	0	757
	-	-	-	-	84,373	90,608	98,038	104,430	110,130	-	96,381
60-64	0	0	0	0	67	187	95	49	54	16	468
	-	-	-	-	81,315	83,006	91,020	117,064	115,354	-	91,583
65-69	0	0	0	0	14	47	16	16	4	6	103
	-	-	-	-	-	93,057	-	-	-	-	96,744
70 & over	0	0	0	0	1	1	3	1	0	1	7
	-	-	-	-	-	-	-	-	-	-	-
Total	2	1	2	2	1,101	2,231	789	372	139	23	4,662
	-	-	-	-	91,135	90,335	100,500	106,137	111,105	90,301	94,096

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Berkshire Hathaway Consolidated Pension Plan

EIN / PN: 47-0679606 / 002

Plan Sponsor: Berkshire Hathaway Credit Corporation

Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month September
- Interest rate basis Segment rates based on average bond yields for the 24 months ending with the fifth month preceding the valuation date (August), adjusted as required for interest rate stabilization

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.75%	1.41%
■ Second segment rate	5.00%	3.09%
■ Third segment rate	5.74%	3.58%
■ Effective interest rate	5.32%	3.29%

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Annual rates of increase

- Compensation
- Representative rates GEICO
Future compensation increases will vary by age as follows:

Attained Age	Percent Increase
Under 30	5.75%
30-34	4.25%
35-39	3.75%
40-44	3.25%
45-49	2.75%
50-54	2.50%
55-59	2.25%
60-64	2.00%
65+	2.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Wyman Gordon – Houston Hourly

3.00%

Wyman Gordon – Salaried Forgings and Salaried Castings

Future compensation increases will vary by years of service as follows:

Years of Service	Percent Increase
1-4	6.25%
5-12	4.00%
13-20	3.75%
21-25	3.50%
26-30	3.25%
30+	3.00%

- Social Security wage base 3.00%
- Statutory limits on compensation and benefits N/A

Plan-related expenses

Plan-related expenses are assumed to equal the administrative expenses for the prior year plus the estimated change in PBGC premiums, rounded up to the nearest \$100,000. For 2023, this amount was \$33,800,000.

Demographic Assumptions

Mortality

- Healthy mortality rates Separate IRS-prescribed annuitant and non-annuitant tables with 'static' projection of assumed mortality improvements based on the RP/MP-2014 Society of Actuaries study and subsequent updates (including, for 2023 plan years, the MP-2021 mortality improvement scale).
- Disabled life mortality rates Same method as used for healthy lives
- Lump sum mortality §417(e) unisex mortality table for 2023.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: TIMET Defined Benefit Retirement Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	40% of participants are assumed to elect a single life annuity. 60% of participants are assumed to elect a 50% joint and survivor annuity.
Percent married	85% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband.
Covered pay	Assumed plan compensation for the year beginning on the valuation date was determined according to the compensation increase assumption.

Demographic Assumptions

Disability rates	None
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment are based on the 2003 SOA's Pension Plan Turnover Study Small Plan Service Table.

Representative Termination Rates

Percentage assumed to leave during the year	
Service	Rates
0	19.8%
1	18.1%
2	16.5%
5	12.3%
10	7.4%
15	4.4%
20	2.5%
25	1.4%
30	0.8%
50	0.1%

Retirement

The assumed retirement rates for terminated vested participants are provided by the plan administrator.

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	3.0%
60-61	10.0%
62	25.0%
63-64	10.0%
65-69	30.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Cherry Aerospace Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	80% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment are based on the 2003 SOA's Pension Plan Turnover Study – Age Based Withdrawal rates. Representative Termination Rates

Percentage assumed to leave during the year

Attained Age	Rates
20	0.1746
25	0.1851
30	0.1219
35	0.0878
40	0.0700
45	0.0621
50	0.0563
55	0.0292

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

No withdrawals prior to retirement are assumed at ages 50 and above for salaried participants with at least 20 years of service.

Retirement

Rates at which participants are assumed to retire by are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	0.02
60-61	0.05
62	0.35
63-64	0.15
65	0.35
66-69	0.20
70	1.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: SMC Princeton Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	No disabilities were assumed
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-9. Illustrative rates are shown below:

Percentage assumed to leave during the year

Attained Age	Rates
25	0.172
30	0.158
35	0.137
40	0.113
45	0.085
50	0.051
55	0.017
60	0.002

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
62-69	0.50
70	1.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: SMC Dunkirk Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	If eligible for early unreduced retirement, same as active participants. Otherwise, the later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-9. Illustrative rates are shown below:

Percentage assumed to leave during the year

Attained Age	Rates
25	0.172
30	0.158
35	0.137
40	0.113
45	0.085
50	0.051
55	0.017
60	0.002

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
62-69	0.50
70	1.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: SPS Technologies Waterford Company Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	If eligible for early retirement, age 62. Otherwise, the later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	100% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses are assumed to be the same age as participants.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	None
Retirement	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Mountaintop Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	80% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-7. Illustrative rates are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
30	0.0930
40	0.0775
50	0.0422
60	0.0015

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	0.025
60-61	0.070
62-64	0.150
65	0.300
66-69	0.200
70	1.000

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Wyman-Gordon Company Retirement Income Plan

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

■ Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55

■ Deferred vested benefit

- Salaried Forgings Three years prior to the participant's Social Security Normal Retirement Age
- Salaried Castings The later of age 65 or termination of employment
- Steelworkers and Houston Hourly The later of age 62 or termination of employment
- Johnston Pump/General Valve If eligible for early retirement, age 62. Otherwise, the later of age 65 or termination of employment
- PCC Specialty Products Olofsson Union and Olofsson Non-Union
If eligible for early retirement, age 60. Otherwise, the later of age 62 or termination of employment.

Other Divisions

The later of age 65 or termination of employment

■ Disability benefit

Upon disablement

■ Retirement benefit

Upon termination of employment

Form of payment

- Steelworkers 100% of participants are assumed to elect a 10-year certain and life annuity
- Salaried Forgings, Salaried Castings, and Houston Hourly 100% of participants are assumed to elect a single life annuity
- PCC Specialty Products

Division	Form of Payment
Eldorado	10-year Certain & Life Annuity
Merriman	Single Life Annuity
Quamco	Single Life Annuity
Reed Rico	10-year Certain & Life Annuity
Olofsson GAO	Single Life Annuity
Olofsson Non-Union	65% Joint and Survivor Annuity
Olofsson Union	65% Joint and Survivor Annuity

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Percent married 75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.

Spouse age Wife three years younger than husband.

Demographic Assumptions

Disability rates

Salaried locations

60% of the United Auto Workers Disability Study Table for males

Houston Hourly locations

1964 Social Security Rate of Disability Table

Steelworkers and PCC Specialty Products locations

60% of the 1964 Social Security Rate of Disability Table

Sample rates for each location are shown below:

Percentage assumed to become disabled during the year			
Age	Salaried Participants	Houston Hourly Participants	Steelworkers / PCC Participants
30	0.024%	0.076%	0.046%
40	0.042%	0.175%	0.105%
50	0.108%	0.463%	0.278%
60	0.540%	1.367%	0.820%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by years of vesting service are shown below:

Percentage assumed to leave during the year			
Years of Vesting Service	Salaried Participants	Houston Hourly Participants	Steelworkers and PCC Participants
0	0.28	0.25	0.25
1	0.28	0.25	0.25
2	0.22	0.07	0.25
3	0.22	0.07	0.12
4	0.17	0.04	0.06
5	0.11	0.04	0.06
6-14	0.11	0.04	0.04
15	0.07	0.04	0.01
16-19	0.07	0.01	0.01
20-29	0.04	0.01	0.01
30+	0.00	0.01	0.01

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year		
Attained Age	Steelworkers and PCC Specialty Products	Houston Hourly
55-58	0.01	0.01
59	0.02	0.02
60	0.03	0.05
61	0.15	0.05
62	0.25	0.15
63	0.20	0.10
64	0.30	0.10
65	0.35	0.25
66	0.35	0.20
67-68	0.40	0.20
69	0.50	0.30
70	1.00	1.00

Retirement rates for Salaried Forgings and Salaried Castings participants were assumed to follow the table below. Different rates were assumed to apply based on the participant's social security normal retirement age (SSNRA):

Percentage assumed to retire during the year		
Attained Age	SSNRA	
	66	67
55-59	0.02	0.02
60	0.075	0.075
61	0.075	0.075
62	0.12	0.12
63	0.15	0.12
64	0.10	0.15
65	0.35	0.10
66	0.40	0.35
67	0.30	0.40
68	0.30	0.30
69	0.30	0.30
70	1.00	1.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	The later of age 65 or disablement
■ Retirement benefit	The later of age 65 or retirement
Form of payment	All participants are assumed to elect a five year certain and life annuity.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband
Disability rates	The rates at which participants are assumed to become disabled by age and employment group are shown below:

Percentage assumed to become disabled during the year

Attained Age	Salaried & Commissioned	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

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

Percentage assumed to leave during the year		
Attained Age	Salaried & Commissioned	Hourly
25	18.5%	37.98%
30	16.0%	32.08%
35	14.4%	24.40%
40	11.0%	18.00%
45	7.2%	12.56%
50	5.4%	7.92%
55	4.4%	4.08%
60	0.0%	0.92%

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rate
55	5.0%
56-58	2.5%
59-60	4.0%
61	7.5%
62	25.0%
63	15.0%
64-69	25.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

**Former Plan: Acme Brick Company Union Pension Plan For Employees
Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International Union (USW), Local
No. 602 of Perla, Arkansas**

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 60
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 65 or disablement
- Retirement benefit The later of age 65 or retirement

Form of payment All participants are assumed to elect a single life annuity.

Percent married 100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Wife 3 years younger than husband

Disability rates The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year

Attained Age	Rate
25	0.15%
30	0.16%
35	0.19%
40	0.30%
45	0.45%
50	0.69%
55	1.19%
60	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

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

Percentage assumed to leave during the year	
Attained Age	Rates
25	37.98%
30	32.08%
35	24.40%
40	18.00%
45	12.56%
50	7.92%
55	4.08%
60	0.92%

Retirement

Age 65 with 5 years of participation, or present age, if greater.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee attains the eligibility requirements for participation.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Deferred vested benefit	Upon termination of employment if an immediate lump sum is elected, otherwise deferred to age 65. For current deferred participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 40% of participants are assumed to elect a lump sum, payable immediately.■ 60% of participants defer commencement to age 65. For these participants:<ul style="list-style-type: none">— 25% are assumed to elect a lump sum— 75% are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 25% of participants are assumed to elect a lump sum■ 75% of participants are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband
Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered pay Assumed plan compensation for the year beginning on the valuation date was determined as the current annual rate of pay.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age, service and gender are shown below:

Representative Termination Rates

Percentage of Males assumed to leave during the year					
Attained Age	Years of Service				
	0-1	2	3	4	5+
20	22.00%	16.00%	14.00%	12.00%	17.60%
25	22.00%	16.00%	14.00%	12.00%	11.90%
30	22.00%	16.00%	14.00%	12.00%	8.20%
35	22.00%	16.00%	14.00%	12.00%	6.40%
40	22.00%	16.00%	14.00%	12.00%	5.50%
45	22.00%	16.00%	14.00%	12.00%	4.30%
50	22.00%	16.00%	14.00%	12.00%	3.30%
55	22.00%	16.00%	14.00%	12.00%	3.30%
60	22.00%	16.00%	14.00%	12.00%	3.30%

Percentage of Females assumed to leave during the year					
Attained Age	Years of Service				
	0-1	2	3	4	5+
20	24.00%	17.00%	14.00%	12.00%	15.40%
25	24.00%	17.00%	14.00%	12.00%	11.80%
30	24.00%	17.00%	14.00%	12.00%	8.50%
35	24.00%	17.00%	14.00%	12.00%	6.70%
40	24.00%	17.00%	14.00%	12.00%	5.00%
45	24.00%	17.00%	14.00%	12.00%	4.40%
50	24.00%	17.00%	14.00%	12.00%	2.70%
55	24.00%	17.00%	14.00%	12.00%	2.70%
60	24.00%	17.00%	14.00%	12.00%	2.70%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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	
Attained Age	Rate
55-59	5.00%
60	10.00%
61	7.50%
62	15.00%
63	15.00%
64	20.00%
65	20.00%
66	25.00%
67	25.00%
68	15.00%
69	15.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol Salaried)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Age 65
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered pay

Compensation is projected from base earnings (actual pay net of bonuses) paid in the year prior to the valuation date and target bonus amounts. Projected pays consist of base earnings increased with salary scale and target bonus amounts. These target bonus amounts are calculated based on employees' target bonus percentages for the year of the valuation as a percent of estimated base earnings. Compensation for the current year reflects actual bonus paid in the year. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rate at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	For Schedule 4 participants, upon disablement. For Schedule 1 and 3 participants, age 65.
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect the normal form of payment, determined by their Schedule.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased according to the compensation increase assumption. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

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	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha Employees' Pension Plan (CSI)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity form of payment, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity form of payment.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by service and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Service	Males	Females
1	20.00%	25.00%
2	20.00%	25.00%
3	20.00%	25.00%
4	6.00%	25.00%
5	6.00%	15.00%
6	6.00%	15.00%
7	6.00%	15.00%
8	0.00%	15.00%
9	0.00%	15.00%
10	0.00%	15.00%
11-19	0.00%	5.00%
20+	0.00%	0.00%

Retirement For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">— 80% are assumed to elect an immediate lump sum— 20% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date■ For married participants:<ul style="list-style-type: none">— 75% are assumed to elect an immediate lump sum— 15% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date— 10% are assumed to elect a 50% joint and survivor form, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">— 80% are assumed to elect a lump sum— 20% are assumed to elect a single life annuity■ For married participants:<ul style="list-style-type: none">— 75% are assumed to elect a lump sum— 15% are assumed to elect a single life annuity

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

- 10% are assumed to elect a 100% joint and survivor form.

Percent married 85% of males; 55% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year

Attained Age	Rates
25	10.00%
30	7.80%
35	6.40%
40	5.30%
45	3.60%
50	1.60%
55+	0.00%

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

Percentage assumed to retire during the year

Attained Age	Rates
55	2.00%
56	2.00%
57	2.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement if eligible for early retirement, otherwise at normal retirement date
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 55% of participants are assumed to elect a single life annuity ■ 45% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 60% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1 with 40% weighting

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	24.10%
30	15.80%
35	11.40%
40	9.10%
45	8.10%
50	7.30%
55	3.80%
60	2.90%
65+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	7.00%
60	10.00%
61	15.00%
62	25.00%
63	20.00%
64	20.00%
65	30.00%
66-69	25.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 61 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 60% of participants are assumed to elect a single life annuity ■ 40% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	18.51%
30	12.19%
35	8.78%
40	7.00%
45	6.21%
50	5.63%
55	2.92%
60	0.00%
65+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
45-59	3.00%
60	6.00%
61	12.00%
62	27.00%
63	25.00%
64	25.00%
65-69	35.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect an immediate lump sum■ 25% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect a lump sum■ 25% of participants are assumed to elect a single life annuity 100% of deferred vested participants are assumed to elect a lump sum.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.50%
30	10.50%
35	10.50%
40	7.50%
45	3.75%
50+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
50-59	2.50%
60	5.00%
61	5.00%
62	15.00%
63	15.00%
64	5.00%
65-69	30.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year	
Attained Age	Rates
25	0.18%
30	0.23%
35	0.35%
40	0.50%
45	0.75%
50	1.25%
55	5.00%
60	3.00%
65+	0.00%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates:

Percentage assumed to leave during the year	
Attained Age	Rates
25	15.00%
30	10.00%
35	9.00%
40	8.00%
45	7.00%
50	5.00%
55	5.00%
60+	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age and social security normal retirement age (SSNRA) are shown below:

Percentage assumed to retire during the year			
Age	SSNRA 65	SSNRA 66	SSNRA 67
60	5.00%	5.00%	5.00%
61	20.00%	20.00%	20.00%
62	30.00%	30.00%	30.00%
63	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%
65	100.00%	75.00%	75.00%
66	100.00%	100.00%	50.00%
67	100.00%	100.00%	100.00%
68	100.00%	100.00%	100.00%
69	100.00%	100.00%	100.00%
70+	100.00%	100.00%	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.05%
30	0.04%	0.06%
35	0.05%	0.08%
40	0.07%	0.10%
45	0.10%	0.15%
50	0.18%	0.26%
55	0.36%	0.49%
60	0.90%	1.21%
65+	2.22%	2.89%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.20%	17.70%
30	3.30%	5.60%
35	2.30%	3.20%
40	1.60%	2.20%
45	0.30%	0.40%
50+	0.00%	0.00%

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	Not applicable - all actives are eligible for early retirement
Retirement rates	For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 63.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (FlightSafety)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.72%	7.94%
30	7.22%	7.72%
35	6.28%	7.22%
40	5.15%	6.28%
45	3.98%	5.15%
50	2.56%	3.98%
55	0.94%	2.56%
60	0.09%	0.94%
65+	0.00%	0.09%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates None

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates Not applicable - all actives are eligible for early retirement.

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

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	1.50%
60	2.50%
61	4.00%
62	12.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	
— Benefits payable in annuity form	Age 60 if eligible for early retirement, else the later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
— Benefits payable in lump sum form	Immediate
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum. ■ For all other participants: — 90% are assumed to elect an immediate lump sum — 10% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum. ■ For all other participants: — 90% are assumed to elect an immediate lump sum — 10% are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Spouse age

Spouses of male participants are assumed to be two years younger; spouses of female participants are assumed to be two years older.

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%
60	1.15%	0.90%
65+	0.00%	0.00%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	17.00%
30	12.00%
35	8.00%
40	7.00%
45	7.00%
50	7.00%
55	10.00%
60	10.00%
65+	10.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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

Percentage assumed to leave during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	25.00%
64	25.00%
65-69	40.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination and retirement from employment: ■ 100% of participants are assumed to elect an immediate lump sum.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Annual Rate
25	25.00%
30	17.60%
35	10.00%
40	7.50%
45	5.00%
50	2.50%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a five year certain and life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 80% of participants are assumed to elect an immediate lump sum ■ 20% of participants are assumed to elect a five year certain and life annuity.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Salaried	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%
65+	1.88%	1.93%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Salaried	Hourly
25	18.50%	37.98%
30	16.00%	32.08%
35	14.40%	24.40%
40	11.00%	18.00%
45	7.20%	12.56%
50	5.40%	7.92%
55	4.40%	4.08%
60	0.00%	0.92%
65+	0.00%	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

■ Non-Union

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

Percentage assumed to retire during the year	
Attained Age	Rates
55	5.00%
56	2.50%
57	2.50%
58	2.50%
59	4.00%
60	4.00%
61	7.50%
62	25.00%
63	15.50%
64	25.00%
65+	100.00%

■ Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Additional Assumptions

Cash flow

- 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.
- 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.

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 the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average asset value of adjusted market values: Earliest value in average: Last day of 25 th month before valuation date Number of months between averaged values: 12 (3 points in the average)
Valuation of annuity contracts	With the exception of the former FlightSafety, Precision, and Wyman-Gordan plans, the plans do not have any insurance contracts. For the FlightSafety plan we have relied on information provided by Empower. For the Precision and Wyman-Gordan plans, we have relied on information provided Principal.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

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Benefits not valued

All benefits described in the Plan Provisions section of this report were valued except for the following:

- Omaha, Dexter, Tank, FlightSafety, Precision, CSI, Gen Re, and USAU plans, the disability benefit is valued implicitly. No explicit disability incidence rate is included in the actuarial assumptions for these plans.
- Future interest accruals of employee contributions and employee contributions which are used as an offset or comparison against the accrued benefit for the Wyman Gordon plan are not valued.
- The Special Payment benefit payable to Dunkirk participants upon eligible retirement is not valued.

WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor, through its third-party administrator, furnished participant data as of January 1, 2023. 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 dates of birth and dates of birth with a 1900 or 1901 birth year were populated based on the prior valuation data. For participants and beneficiaries currently receiving benefits, if an alternative data source is not available, they are assumed to be age 65.
- Missing or unknown gender for participants were populated based on the prior valuation data. If an alternative data source is not available, they are assumed to be female.
- Missing benefit information was populated based on the prior valuation data. If an alternative data source is not available, benefit amounts, forms of payment, and commencement dates were populated based on the plan provisions of the participant's former plan or were assumed to be the average amount for remaining participants in the same group.
- Survivor benefit amounts for new beneficiaries were reduced based on the J&S percentage in the prior valuation data.
- Missing accrued benefits for active participants were populated based on the prior valuation data. If an alternative data source is not available, accrued benefits were estimated as the average accrued benefit with respect to the participant's location.
- Missing or unknown statuses for records who were in the prior valuation were assumed to be unchanged from the prior valuation.
- Alternate payees without benefits were not valued, and the original participant is assumed to receive the full benefit amount.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
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- Participants with a valued status, but no benefit information in the data or trust were not valued in the current year valuation.
- GEICO retirees with invalid benefit payable dates were valued based on the prior year benefit payable dates.

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

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above for the discount rate.
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).
Rates of increase in compensation	<p>Assumed compensation increases are based on plan sponsor expectations.</p> <p>For the Former GEICO participants, plan experience from 2013 through 2015 was studied in December 2016 in support of the estimate of future experience.</p>

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Termination

Termination rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, termination rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, termination rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by service and gender because of observed differences in termination rates by gender, and service.

For the former Lubrizol Salaried and Lubrizol Wage plans, termination rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age and gender because of observed differences in termination rates by age and gender.

Disability

Disability rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, disability rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

Retirement

Retirement rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, retirement rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

For the former GEICO plan, retirement rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

For the former Lubrizol Salaried and Lubrizol Wage plans, retirement rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Retirement rates are based on plan sponsor expectations for the future reflecting current economic conditions with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

Benefit commencement date for deferred benefits

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
- Deferred vested benefit
Deferred vested participants are assumed to begin benefits based on rates applied to a number of commencement ages based on an analysis of actual commencement patterns.

Form of payment

Form of payment assumptions remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, form of payment assumptions were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

The percentage of eligible participants assumed to elect a lump sum at the time of termination or retirement for the former GEICO plan was based on GEICO's direction after an analysis of actual experience from the date that lump sum payments were first available through December 2017 and expectations for future behavior.

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For the former Lubrizol Salaried plan, the percentage of retiring participants assumed to take lump sums is based on observed experience through the census date.

For the former Lubrizol Wage plan, participants are assumed to elect the normal form. Annuity forms of payment are offered on an actuarial equivalent basis, so experience different from assumed would not cause significant gains or losses.

Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions, Methods and Estimation Techniques

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2020 to Scale MP-2021, as required by IRC §430.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

Berkshire Hathaway Consolidated Pension Plan

Schedule of Reportable Transactions – Schedule H – Item 4j

Year Ended December 31, 2023

Employer Identification Number 47-0679606
Plan Number 002

	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Net Gain (Loss)</u>	<u>Number of Transactions</u>
<u>NORTHERN TRUST COMPANY</u>						
NORTHERN TRUST COMPANY COLTV						
SHORT TERM INV FUND	844,736,266	-	844,736,266	844,736,266	-	259
	-	1,110,499,854	1,110,499,854	1,110,499,854	-	94

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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ **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 BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2023	
2 Assets:	
a Market value.....	2a 3,934,062,985
b Actuarial value	2b 4,327,469,284
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	15,251 2,100,047,015 2,100,047,015
b For terminated vested participants.....	10,376 902,452,001 902,452,001
c For active participants.....	10,588 1,405,707,938 1,454,812,909
d Total	36,215 4,408,206,954 4,457,311,925
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 5.32%
6 Target normal cost	
a Present value of current plan year accruals.....	6a 66,513,978
b Expected plan-related expenses	6b 33,800,000
c Target normal cost.....	6c 100,313,978

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	CHAD FIX CAF	9/25/2024
	Signature of actuary	Date
CHAD FIX	Type or print name of actuary	2306729
WILLIS TOWERS WATSON US LLC	Firm name	Most recent enrollment number
233 SOUTH WACKER DRIVE SUITE 1800		312-525-2500
CHICAGO IL 60606	Address of the firm	Telephone number (including area code)

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)	93,499,501	329,717,325
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	93,499,501	329,717,325
10	Interest on line 9 using prior year's actual return of <u>-26.23</u> %	-24,524,919	-86,484,854
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 <u>5.48</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
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)	68,974,582	243,232,471

Part III		Funding Percentages	
14	Funding target attainment percentage	14	90.08 %
15	Adjusted funding target attainment percentage	15	90.08 %
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	174.10 %
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
Totals ▶			18(b)	0	18(c)
				0	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	0	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ 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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost		
21	Discount rate:		
a	Segment rates:	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 2px; text-align: center;">1st segment: 4.75 %</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">2nd segment: 5.00 %</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">3rd segment: 5.74 %</div> </div>	☐ N/A, full yield curve used
b	Applicable month (enter code).....	21b	4
22	Weighted average retirement age	22	64
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	100,313,978
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	442,049,694	40,483,225
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 style="text-align: right;">140,797,203
	Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement.....	68,974,582	140,797,203
36	Additional cash requirement (line 34 minus line 35)	36	0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)	38a	0
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
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 SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Berkshire Hathaway Credit Corporation
EIN/PN	47-0679606 / 002
Plan Name	Berkshire Hathaway Consolidated Pension Plan
Valuation Date	January 1, 2023
Enrolled Actuary	Chad Fix
Enrollment Number	23-06729

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 7 Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance as of January 1, 2023

For plan 47-0679606 / 002, the Funding Standard Carryover Balance and Prefunding Balance was \$0 and \$26,504,729 on line 13 of the 2022 Schedule SB and is \$93,499,501 and \$329,717,325 on line 7 of the 2023 Schedule SB, respectively. The balance has been adjusted due to the merger of the below plans. Listed below are the Carryover and Prefunding Balances for the plans as of January 1, 2022.

Plan Name	Plan EIN/PN	Funding Standard Carryover Balance	Prefunding Balance
Berkshire Hathaway Consolidated Pension Plan	47-0679606 / 002	0	26,504,729
Berkshire Hathaway Consolidated Pension Plan	47-0679606 / 001	93,499,501	329,717,325

The Berkshire Hathaway Consolidated Pension Plan (47-0679606 / 001) merged into the Berkshire Hathaway Consolidated Pension Plan (47-0679606 / 002) on December 31, 2022. The merger was deemed de minimis and therefore the funding balance of \$26,504,729 from the de minimis plan was disregarded.

2022 Schedule SB Line 13 Adjusted for Merger

	Funding Standard Carryover Balance	Prefunding Balance
Line 13 without adjustment	0	26,504,729
Total merged into the Berkshire Hathaway Consolidated Pension Plan	93,499,501	329,717,325
Line 13 with adjustment	93,499,501	329,717,325

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

The valuation software used to produce the actuarial information submitted on this schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 3% of those values as determined by the prior enrolled actuary. The actuarial value of plan assets, as determined by the new enrolled actuary as of the valuation date for the prior plan year (using actuarial assumptions of the prior enrolled actuary), is within 2% of the value for that prior plan year as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month September
- Interest rate basis Segment rates based on average bond yields for the 24 months ending with the fifth month preceding the valuation date (August), adjusted as required for interest rate stabilization

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.75%	1.41%
■ Second segment rate	5.00%	3.09%
■ Third segment rate	5.74%	3.58%
■ Effective interest rate	5.32%	3.29%

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Annual rates of increase

- Compensation
- Representative rates GEICO
Future compensation increases will vary by age as follows:

Attained Age	Percent Increase
Under 30	5.75%
30-34	4.25%
35-39	3.75%
40-44	3.25%
45-49	2.75%
50-54	2.50%
55-59	2.25%
60-64	2.00%
65+	2.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Wyman Gordon – Houston Hourly

3.00%

Wyman Gordon – Salaried Forgings and Salaried Castings

Future compensation increases will vary by years of service as follows:

Years of Service	Percent Increase
1-4	6.25%
5-12	4.00%
13-20	3.75%
21-25	3.50%
26-30	3.25%
30+	3.00%

- Social Security wage base 3.00%
- Statutory limits on compensation and benefits N/A

Plan-related expenses

Plan-related expenses are assumed to equal the administrative expenses for the prior year plus the estimated change in PBGC premiums, rounded up to the nearest \$100,000. For 2023, this amount was \$33,800,000.

Demographic Assumptions

Mortality

- Healthy mortality rates Separate IRS-prescribed annuitant and non-annuitant tables with 'static' projection of assumed mortality improvements based on the RP/MP-2014 Society of Actuaries study and subsequent updates (including, for 2023 plan years, the MP-2021 mortality improvement scale).
- Disabled life mortality rates Same method as used for healthy lives
- Lump sum mortality §417(e) unisex mortality table for 2023.

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SCHEDULE SB ATTACHMENTS

Former Plan: TIMET Defined Benefit Retirement Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	40% of participants are assumed to elect a single life annuity. 60% of participants are assumed to elect a 50% joint and survivor annuity.
Percent married	85% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband.
Covered pay	Assumed plan compensation for the year beginning on the valuation date was determined according to the compensation increase assumption.

Demographic Assumptions

Disability rates	None
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Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment are based on the 2003 SOA's Pension Plan Turnover Study Small Plan Service Table.

Representative Termination Rates

Percentage assumed to leave during the year	
Service	Rates
0	19.8%
1	18.1%
2	16.5%
5	12.3%
10	7.4%
15	4.4%
20	2.5%
25	1.4%
30	0.8%
50	0.1%

Retirement

The assumed retirement rates for terminated vested participants are provided by the plan administrator.

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	3.0%
60-61	10.0%
62	25.0%
63-64	10.0%
65-69	30.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Cherry Aerospace Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	80% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment are based on the 2003 SOA's Pension Plan Turnover Study – Age Based Withdrawal rates. Representative Termination Rates

Percentage assumed to leave during the year

Attained Age	Rates
20	0.1746
25	0.1851
30	0.1219
35	0.0878
40	0.0700
45	0.0621
50	0.0563
55	0.0292

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No withdrawals prior to retirement are assumed at ages 50 and above for salaried participants with at least 20 years of service.

Retirement

Rates at which participants are assumed to retire by are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	0.02
60-61	0.05
62	0.35
63-64	0.15
65	0.35
66-69	0.20
70	1.00

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SCHEDULE SB ATTACHMENTS

Former Plan: SMC Princeton Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	No disabilities were assumed
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-9. Illustrative rates are shown below:

Percentage assumed to leave during the year

Attained Age	Rates
25	0.172
30	0.158
35	0.137
40	0.113
45	0.085
50	0.051
55	0.017
60	0.002

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
62-69	0.50
70	1.00

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Former Plan: SMC Dunkirk Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	If eligible for early unreduced retirement, same as active participants. Otherwise, the later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-9. Illustrative rates are shown below:

Percentage assumed to leave during the year

Attained Age	Rates
25	0.172
30	0.158
35	0.137
40	0.113
45	0.085
50	0.051
55	0.017
60	0.002

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
62-69	0.50
70	1.00

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Former Plan: SPS Technologies Waterford Company Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	If eligible for early retirement, age 62. Otherwise, the later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	100% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses are assumed to be the same age as participants.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	None
Retirement	None

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Former Plan: Mountaintop Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	100% of participants are assumed to elect a single life annuity.
Percent married	80% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.
Spouse age	Wife three years younger than husband.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	The rates at which participants are assumed to terminate employment by age are based on the Actuary's Pension Handbook Table T-7. Illustrative rates are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
30	0.0930
40	0.0775
50	0.0422
60	0.0015

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Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rates
55-59	0.025
60-61	0.070
62-64	0.150
65	0.300
66-69	0.200
70	1.000

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Former Plan: Wyman-Gordon Company Retirement Income Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.																
New or rehired employees	It was assumed there will be no new or rehired employees.																
Benefit commencement dates																	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55																
■ Deferred vested benefit																	
- Salaried Forgings	Three years prior to the participant's Social Security Normal Retirement Age																
- Salaried Castings	The later of age 65 or termination of employment																
- Steelworkers and Houston Hourly	The later of age 62 or termination of employment																
- Johnston Pump/General Valve	If eligible for early retirement, age 62. Otherwise, the later of age 65 or termination of employment																
- PCC Specialty Products	<u>Olofsson Union and Olofsson Non-Union</u> If eligible for early retirement, age 60. Otherwise, the later of age 62 or termination of employment.																
	<u>Other Divisions</u> The later of age 65 or termination of employment																
■ Disability benefit	Upon disablement																
■ Retirement benefit	Upon termination of employment																
Form of payment																	
- Steelworkers	100% of participants are assumed to elect a 10-year certain and life annuity																
- Salaried Forgings, Salaried Castings, and Houston Hourly	100% of participants are assumed to elect a single life annuity																
- PCC Specialty Products																	
	<table><tr><th>Division</th><th>Form of Payment</th></tr><tr><td>Eldorado</td><td>10-year Certain & Life Annuity</td></tr><tr><td>Merriman</td><td>Single Life Annuity</td></tr><tr><td>Quamco</td><td>Single Life Annuity</td></tr><tr><td>Reed Rico</td><td>10-year Certain & Life Annuity</td></tr><tr><td>Olofsson GAO</td><td>Single Life Annuity</td></tr><tr><td>Olofsson Non-Union</td><td>65% Joint and Survivor Annuity</td></tr><tr><td>Olofsson Union</td><td>65% Joint and Survivor Annuity</td></tr></table>	Division	Form of Payment	Eldorado	10-year Certain & Life Annuity	Merriman	Single Life Annuity	Quamco	Single Life Annuity	Reed Rico	10-year Certain & Life Annuity	Olofsson GAO	Single Life Annuity	Olofsson Non-Union	65% Joint and Survivor Annuity	Olofsson Union	65% Joint and Survivor Annuity
Division	Form of Payment																
Eldorado	10-year Certain & Life Annuity																
Merriman	Single Life Annuity																
Quamco	Single Life Annuity																
Reed Rico	10-year Certain & Life Annuity																
Olofsson GAO	Single Life Annuity																
Olofsson Non-Union	65% Joint and Survivor Annuity																
Olofsson Union	65% Joint and Survivor Annuity																
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Plan Sponsor:	Berkshire Hathaway Credit Corporation																
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Percent married 75% of participants. These assumptions are used to value pre-retirement surviving spouse benefits.

Spouse age Wife three years younger than husband.

Demographic Assumptions

Disability rates

Salaried locations

60% of the United Auto Workers Disability Study Table for males

Houston Hourly locations

1964 Social Security Rate of Disability Table

Steelworkers and PCC Specialty Products locations

60% of the 1964 Social Security Rate of Disability Table

Sample rates for each location are shown below:

Percentage assumed to become disabled during the year			
Age	Salaried Participants	Houston Hourly Participants	Steelworkers / PCC Participants
30	0.024%	0.076%	0.046%
40	0.042%	0.175%	0.105%
50	0.108%	0.463%	0.278%
60	0.540%	1.367%	0.820%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by years of vesting service are shown below:

Percentage assumed to leave during the year			
Years of Vesting Service	Salaried Participants	Houston Hourly Participants	Steelworkers and PCC Participants
0	0.28	0.25	0.25
1	0.28	0.25	0.25
2	0.22	0.07	0.25
3	0.22	0.07	0.12
4	0.17	0.04	0.06
5	0.11	0.04	0.06
6-14	0.11	0.04	0.04
15	0.07	0.04	0.01
16-19	0.07	0.01	0.01
20-29	0.04	0.01	0.01
30+	0.00	0.01	0.01

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Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year		
Attained Age	Steelworkers and PCC Specialty Products	Houston Hourly
55-58	0.01	0.01
59	0.02	0.02
60	0.03	0.05
61	0.15	0.05
62	0.25	0.15
63	0.20	0.10
64	0.30	0.10
65	0.35	0.25
66	0.35	0.20
67-68	0.40	0.20
69	0.50	0.30
70	1.00	1.00

Retirement rates for Salaried Forgings and Salaried Castings participants were assumed to follow the table below. Different rates were assumed to apply based on the participant's social security normal retirement age (SSNRA):

Percentage assumed to retire during the year		
Attained Age	SSNRA	
	66	67
55-59	0.02	0.02
60	0.075	0.075
61	0.075	0.075
62	0.12	0.12
63	0.15	0.12
64	0.10	0.15
65	0.35	0.10
66	0.40	0.35
67	0.30	0.40
68	0.30	0.30
69	0.30	0.30
70	1.00	1.00

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Former Plan: Acme Brick Company Pension Plan

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 65 or disablement
- Retirement benefit The later of age 65 or retirement

Form of payment All participants are assumed to elect a five year certain and life annuity.

Percent married 100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Wife 3 years younger than husband

Disability rates The rates at which participants are assumed to become disabled by age and employment group are shown below:

Percentage assumed to become disabled during the year

Attained Age	Salaried & Commissioned	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%

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Termination (not due to disability or retirement) rates

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

Percentage assumed to leave during the year		
Attained Age	Salaried & Commissioned	Hourly
25	18.5%	37.98%
30	16.0%	32.08%
35	14.4%	24.40%
40	11.0%	18.00%
45	7.2%	12.56%
50	5.4%	7.92%
55	4.4%	4.08%
60	0.0%	0.92%

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rate
55	5.0%
56-58	2.5%
59-60	4.0%
61	7.5%
62	25.0%
63	15.0%
64-69	25.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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**Former Plan: Acme Brick Company Union Pension Plan For Employees
Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International Union (USW), Local
No. 602 of Perla, Arkansas**

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 60
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 65 or disablement
- Retirement benefit The later of age 65 or retirement

Form of payment All participants are assumed to elect a single life annuity.

Percent married 100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Wife 3 years younger than husband

Disability rates The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year

Attained Age	Rate
25	0.15%
30	0.16%
35	0.19%
40	0.30%
45	0.45%
50	0.69%
55	1.19%
60	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Termination (not due to disability or retirement) rates

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

Percentage assumed to leave during the year	
Attained Age	Rates
25	37.98%
30	32.08%
35	24.40%
40	18.00%
45	12.56%
50	7.92%
55	4.08%
60	0.92%

Retirement

Age 65 with 5 years of participation, or present age, if greater.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee attains the eligibility requirements for participation.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Deferred vested benefit	Upon termination of employment if an immediate lump sum is elected, otherwise deferred to age 65. For current deferred participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 40% of participants are assumed to elect a lump sum, payable immediately.■ 60% of participants defer commencement to age 65. For these participants:<ul style="list-style-type: none">— 25% are assumed to elect a lump sum— 75% are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 25% of participants are assumed to elect a lump sum■ 75% of participants are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband
Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Covered pay Assumed plan compensation for the year beginning on the valuation date was determined as the current annual rate of pay.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age, service and gender are shown below:

Representative Termination Rates

Percentage of Males assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	22.00%	16.00%	14.00%	12.00%	17.60%
25	22.00%	16.00%	14.00%	12.00%	11.90%
30	22.00%	16.00%	14.00%	12.00%	8.20%
35	22.00%	16.00%	14.00%	12.00%	6.40%
40	22.00%	16.00%	14.00%	12.00%	5.50%
45	22.00%	16.00%	14.00%	12.00%	4.30%
50	22.00%	16.00%	14.00%	12.00%	3.30%
55	22.00%	16.00%	14.00%	12.00%	3.30%
60	22.00%	16.00%	14.00%	12.00%	3.30%

Percentage of Females assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	24.00%	17.00%	14.00%	12.00%	15.40%
25	24.00%	17.00%	14.00%	12.00%	11.80%
30	24.00%	17.00%	14.00%	12.00%	8.50%
35	24.00%	17.00%	14.00%	12.00%	6.70%
40	24.00%	17.00%	14.00%	12.00%	5.00%
45	24.00%	17.00%	14.00%	12.00%	4.40%
50	24.00%	17.00%	14.00%	12.00%	2.70%
55	24.00%	17.00%	14.00%	12.00%	2.70%
60	24.00%	17.00%	14.00%	12.00%	2.70%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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	
Attained Age	Rate
55-59	5.00%
60	10.00%
61	7.50%
62	15.00%
63	15.00%
64	20.00%
65	20.00%
66	25.00%
67	25.00%
68	15.00%
69	15.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol Salaried)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Age 65
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered pay

Compensation is projected from base earnings (actual pay net of bonuses) paid in the year prior to the valuation date and target bonus amounts. Projected pays consist of base earnings increased with salary scale and target bonus amounts. These target bonus amounts are calculated based on employees' target bonus percentages for the year of the valuation as a percent of estimated base earnings. Compensation for the current year reflects actual bonus paid in the year. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rate at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	For Schedule 4 participants, upon disablement. For Schedule 1 and 3 participants, age 65.
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect the normal form of payment, determined by their Schedule.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased according to the compensation increase assumption. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

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	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha Employees' Pension Plan (CSI)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity form of payment, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity form of payment.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by service and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Service	Males	Females
1	20.00%	25.00%
2	20.00%	25.00%
3	20.00%	25.00%
4	6.00%	25.00%
5	6.00%	15.00%
6	6.00%	15.00%
7	6.00%	15.00%
8	0.00%	15.00%
9	0.00%	15.00%
10	0.00%	15.00%
11-19	0.00%	5.00%
20+	0.00%	0.00%

Retirement For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">— 80% are assumed to elect an immediate lump sum— 20% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date■ For married participants:<ul style="list-style-type: none">— 75% are assumed to elect an immediate lump sum— 15% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date— 10% are assumed to elect a 50% joint and survivor form, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">— 80% are assumed to elect a lump sum— 20% are assumed to elect a single life annuity■ For married participants:<ul style="list-style-type: none">— 75% are assumed to elect a lump sum— 15% are assumed to elect a single life annuity

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

- 10% are assumed to elect a 100% joint and survivor form.

Percent married 85% of males; 55% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year

Attained Age	Rates
25	10.00%
30	7.80%
35	6.40%
40	5.30%
45	3.60%
50	1.60%
55+	0.00%

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

Percentage assumed to retire during the year

Attained Age	Rates
55	2.00%
56	2.00%
57	2.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement if eligible for early retirement, otherwise at normal retirement date
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 55% of participants are assumed to elect a single life annuity ■ 45% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 60% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1 with 40% weighting

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	24.10%
30	15.80%
35	11.40%
40	9.10%
45	8.10%
50	7.30%
55	3.80%
60	2.90%
65+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	7.00%
60	10.00%
61	15.00%
62	25.00%
63	20.00%
64	20.00%
65	30.00%
66-69	25.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 61 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 60% of participants are assumed to elect a single life annuity ■ 40% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	18.51%
30	12.19%
35	8.78%
40	7.00%
45	6.21%
50	5.63%
55	2.92%
60	0.00%
65+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
45-59	3.00%
60	6.00%
61	12.00%
62	27.00%
63	25.00%
64	25.00%
65-69	35.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 75% of participants are assumed to elect an immediate lump sum■ 25% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 75% of participants are assumed to elect a lump sum■ 25% of participants are assumed to elect a single life annuity <p>100% of deferred vested participants are assumed to elect a lump sum.</p>
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.50%
30	10.50%
35	10.50%
40	7.50%
45	3.75%
50+	0.00%

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

Percentage assumed to retire during the year	
Attained Age	Rates
50-59	2.50%
60	5.00%
61	5.00%
62	15.00%
63	15.00%
64	5.00%
65-69	30.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year	
Attained Age	Rates
25	0.18%
30	0.23%
35	0.35%
40	0.50%
45	0.75%
50	1.25%
55	5.00%
60	3.00%
65+	0.00%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates:

Percentage assumed to leave during the year	
Attained Age	Rates
25	15.00%
30	10.00%
35	9.00%
40	8.00%
45	7.00%
50	5.00%
55	5.00%
60+	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age and social security normal retirement age (SSNRA) are shown below:

Percentage assumed to retire during the year			
Age	SSNRA 65	SSNRA 66	SSNRA 67
60	5.00%	5.00%	5.00%
61	20.00%	20.00%	20.00%
62	30.00%	30.00%	30.00%
63	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%
65	100.00%	75.00%	75.00%
66	100.00%	100.00%	50.00%
67	100.00%	100.00%	100.00%
68	100.00%	100.00%	100.00%
69	100.00%	100.00%	100.00%
70+	100.00%	100.00%	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.05%
30	0.04%	0.06%
35	0.05%	0.08%
40	0.07%	0.10%
45	0.10%	0.15%
50	0.18%	0.26%
55	0.36%	0.49%
60	0.90%	1.21%
65+	2.22%	2.89%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.20%	17.70%
30	3.30%	5.60%
35	2.30%	3.20%
40	1.60%	2.20%
45	0.30%	0.40%
50+	0.00%	0.00%

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	Not applicable - all actives are eligible for early retirement
Retirement rates	For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 63.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (FlightSafety)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.72%	7.94%
30	7.22%	7.72%
35	6.28%	7.22%
40	5.15%	6.28%
45	3.98%	5.15%
50	2.56%	3.98%
55	0.94%	2.56%
60	0.09%	0.94%
65+	0.00%	0.09%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

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Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates None

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

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Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates Not applicable - all actives are eligible for early retirement.

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

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	1.50%
60	2.50%
61	4.00%
62	12.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	
— Benefits payable in annuity form	Age 60 if eligible for early retirement, else the later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
— Benefits payable in lump sum form	Immediate
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum. ■ For all other participants: — 90% are assumed to elect an immediate lump sum — 10% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum. ■ For all other participants: — 90% are assumed to elect an immediate lump sum — 10% are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Valuation Date:	January 1, 2023

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Spouse age

Spouses of male participants are assumed to be two years younger; spouses of female participants are assumed to be two years older.

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%
60	1.15%	0.90%
65+	0.00%	0.00%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	17.00%
30	12.00%
35	8.00%
40	7.00%
45	7.00%
50	7.00%
55	10.00%
60	10.00%
65+	10.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement rates

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

Percentage assumed to leave during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	25.00%
64	25.00%
65-69	40.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

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Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination and retirement from employment: ■ 100% of participants are assumed to elect an immediate lump sum.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

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Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Annual Rate
25	25.00%
30	17.60%
35	10.00%
40	7.50%
45	5.00%
50	2.50%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a five year certain and life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 80% of participants are assumed to elect an immediate lump sum ■ 20% of participants are assumed to elect a five year certain and life annuity.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

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Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Salaried	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%
65+	1.88%	1.93%

Termination (not due to disability or retirement) rates

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

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Salaried	Hourly
25	18.50%	37.98%
30	16.00%	32.08%
35	14.40%	24.40%
40	11.00%	18.00%
45	7.20%	12.56%
50	5.40%	7.92%
55	4.40%	4.08%
60	0.00%	0.92%
65+	0.00%	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Retirement rates

■ Non-Union

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

Percentage assumed to retire during the year	
Attained Age	Rates
55	5.00%
56	2.50%
57	2.50%
58	2.50%
59	4.00%
60	4.00%
61	7.50%
62	25.00%
63	15.50%
64	25.00%
65+	100.00%

■ Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

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Additional Assumptions

Cash flow

- 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.
- 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.

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 the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Actuarial value of assets	Average asset value of adjusted market values: Earliest value in average: Last day of 25 th month before valuation date Number of months between averaged values: 12 (3 points in the average)
Valuation of annuity contracts	With the exception of the former FlightSafety, Precision, and Wyman-Gordan plans, the plans do not have any insurance contracts. For the FlightSafety plan we have relied on information provided by Empower. For the Precision and Wyman-Gordan plans, we have relied on information provided Principal.

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Benefits not valued

All benefits described in the Plan Provisions section of this report were valued except for the following:

- Omaha, Dexter, Tank, FlightSafety, Precision, CSI, Gen Re, and USAU plans, the disability benefit is valued implicitly. No explicit disability incidence rate is included in the actuarial assumptions for these plans.
- Future interest accruals of employee contributions and employee contributions which are used as an offset or comparison against the accrued benefit for the Wyman Gordon plan are not valued.
- The Special Payment benefit payable to Dunkirk participants upon eligible retirement is not valued.

WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor, through its third-party administrator, furnished participant data as of January 1, 2023. 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 dates of birth and dates of birth with a 1900 or 1901 birth year were populated based on the prior valuation data. For participants and beneficiaries currently receiving benefits, if an alternative data source is not available, they are assumed to be age 65.
- Missing or unknown gender for participants were populated based on the prior valuation data. If an alternative data source is not available, they are assumed to be female.
- Missing benefit information was populated based on the prior valuation data. If an alternative data source is not available, benefit amounts, forms of payment, and commencement dates were populated based on the plan provisions of the participant's former plan or were assumed to be the average amount for remaining participants in the same group.
- Survivor benefit amounts for new beneficiaries were reduced based on the J&S percentage in the prior valuation data.
- Missing accrued benefits for active participants were populated based on the prior valuation data. If an alternative data source is not available, accrued benefits were estimated as the average accrued benefit with respect to the participant's location.
- Missing or unknown statuses for records who were in the prior valuation were assumed to be unchanged from the prior valuation.
- Alternate payees without benefits were not valued, and the original participant is assumed to receive the full benefit amount.

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- Participants with a valued status, but no benefit information in the data or trust were not valued in the current year valuation.
- GEICO retirees with invalid benefit payable dates were valued based on the prior year benefit payable dates.

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

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above for the discount rate.
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).
Rates of increase in compensation	<p>Assumed compensation increases are based on plan sponsor expectations.</p> <p>For the Former GEICO participants, plan experience from 2013 through 2015 was studied in December 2016 in support of the estimate of future experience.</p>

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).

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Termination

Termination rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, termination rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, termination rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by service and gender because of observed differences in termination rates by gender, and service.

For the former Lubrizol Salaried and Lubrizol Wage plans, termination rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age and gender because of observed differences in termination rates by age and gender.

Disability

Disability rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, disability rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

Retirement

Retirement rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, retirement rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

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For the former GEICO plan, retirement rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

For the former Lubrizol Salaried and Lubrizol Wage plans, retirement rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Retirement rates are based on plan sponsor expectations for the future reflecting current economic conditions with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

Benefit commencement date for deferred benefits

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
- Deferred vested benefit
Deferred vested participants are assumed to begin benefits based on rates applied to a number of commencement ages based on an analysis of actual commencement patterns.

Form of payment

Form of payment assumptions remain unchanged from those used by the prior plan sponsors for former Acme and former 2016, 2017 and 2021 plans except as noted below:

For the former JM Employees and JM Hourly plans, form of payment assumptions were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

The percentage of eligible participants assumed to elect a lump sum at the time of termination or retirement for the former GEICO plan was based on GEICO's direction after an analysis of actual experience from the date that lump sum payments were first available through December 2017 and expectations for future behavior.

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For the former Lubrizol Salaried plan, the percentage of retiring participants assumed to take lump sums is based on observed experience through the census date.

For the former Lubrizol Wage plan, participants are assumed to elect the normal form. Annuity forms of payment are offered on an actuarial equivalent basis, so experience different from assumed would not cause significant gains or losses.

Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions, Methods and Estimation Techniques

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2020 to Scale MP-2021, as required by IRC §430.

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Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

Changes from prior year

The plan was amended to purchase annuities for the majority of participants receiving an annuity who were in payment as of January 1, 2022 and had a monthly benefit less than \$500.

The plan was amended to merge into the TIMET Defined Benefit Retirement Plan as of December 31, 2022. The TIMET Defined Benefit Retirement Plan was renamed the Berkshire Hathaway Consolidated Pension Plan.

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Former Plan: TIMET Defined Benefit Retirement Plan

Plan Provisions

January 1, 1987, amended and restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was Amendment 3, effective August 1, 2020.

Status of the plan

The plan includes a Salaried Employee group and two Bargaining Employee groups that are all closed to new participants. Benefit Service for the Salaried Employees was frozen on December 31, 1988 and compensation was frozen on April 1, 1994.

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Salaried Employees

Plan Provisions

Covered employees	All salaried employees not covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation after one year of service and after attaining age 21 prior to January 1, 1989.</p> <p>No new employees are eligible to participate in the plan on or after January 1, 1989.</p>

Definitions

Benefit service	Benefit service was frozen effective December 31, 1988. Service on or after that date is counted only to determine eligibility for an Age and Service Retirement or a Surviving Spouse's Benefit.
Vesting	Effective April 2, 1994, all salaried participants with an accrued benefit were immediately vested.
Final average compensation	The highest average of the five consecutive calendar years of pensionable pay (total pay prior to any deferrals to a 401(k) plan, including bonuses, overtime, and commissions) during the last ten years of service prior to April 1, 1994.
Normal retirement date (NRD)	The attainment of age 65.
Monthly pension benefit	<p>A participant's monthly pension benefit is equal to the sum of (a) and (b) below:</p> <p>(a) Benefit Service as of December 31, 1988 up to a maximum of 40, times 1.0% of Final Average Compensation, plus</p> <p>(b) Benefit Service as of December 31, 1988 up to a maximum of 35, times 0.5% of Final Average Compensation in excess of Social Security Covered Compensation.</p>

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However, in no case will the annual benefit be less than the greater of the benefit accrued under the plan as of December 31, 1988, or Benefit Service as of December 31, 1988 times \$180.

Eligibility for Benefits

Normal retirement

Retirement on NRD.

Early retirement

- 55 & 30 retirement
After attainment of age 55 and completion of 30 years of service, with benefits reduced for early commencement prior to age 62. In addition, a \$225 monthly supplement is payable until age 62.
- 55 & 10 retirement
After attainment of age 55 and completion of 10 years of service, with benefits reduced for early commencement prior to age 65.

Postponed retirement

Retirement after NRD.

Deferred vested termination

Effective April 2, 1994, all participants with an accrued benefit are immediately vested.

Disability

Participants who become disabled and are in continuous receipt of benefits under the employer's long-term disability plan and under Title II of the Social Security Act until age 65 are eligible to receive a disability benefit commencing at age 65..

Preretirement death benefit

If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Surviving spouse benefit

If a participant who is still accruing service and has completed at least 15 years of service or has attained age 55 and at least 10 years of service dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Special retirement payment

Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

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Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>For early retirements under the Final Average Earnings formula, the accrued benefit is reduced by 1/2% for each month that early retirement precedes NRD.</p> <p>For early retirements under the flat dollar formula, the accrued benefit is reduced by graduated percentages ranging from 44.11% at age 55 to 0.00% at age 62.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date
Disablement	The normal retirement benefit accrued as of April 1, 1994 commencing at age 65
Preretirement death benefit	The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.
Surviving Spouse benefit	50% of original participant's accrued benefit, less 50% of the amount of any widow's benefit payable under a public pension, but no less than \$107.50 for any month prior to eligibility for a widow's benefit under a public pension nor less than \$57.50 for any later month.
Special Retirement	<p>A lump sum equal to the product of the following:</p> <ul style="list-style-type: none">• The participant's standard hourly vacation rate as of April 2, 1994, times• Regularly scheduled weekly hours, times• 8 if Continuous Service is greater than 20; 9 if Continuous Service is greater than 10, but less than 20; and 10 if Continuous Service is less than 10.

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This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	25% joint and survivor 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Toronto, OH Bargaining Employees

Plan Provisions

Covered employees	All hourly union employees at Toronto, OH.
Participation Date	Covered employees are eligible for participation after one year of service and after attaining age 21 prior to July 1, 1995. No new employees are eligible to participate in the plan on or after July 1, 1995.

Definitions

Continuous service	Elapsed time. Service only accrues while the employee is covered as an employee under a Basic Agreement.
Vesting	A participant is vested after 5 years of Continuous Service.
Normal retirement date (NRD)	The later of the attainment of age 65 or the date the participant has completed five years of Continuous Service.
Monthly pension benefit	For retirement on or after July 1, 2014, the monthly pension benefit payable at Normal Retirement is equal to the sum of the years of Continuous Service times the corresponding multiplier for each period as noted below:

Years of Continuous Service	Multiplier	For Retirement or Death Occurring
Prior to July 1, 2014	\$38.50	
From July 1, 2014 to June 30, 2019	\$39.50	July 1, 2014 to June 30, 2016
	\$40.50	July 1, 2016 to June 30, 2018
	\$41.50	After June 30, 2018
After June 30, 2019	\$42.50	July 1, 2019 to June 30, 2020
	\$43.00	July 1, 2020 to June 30, 2021
	\$43.50	July 1, 2021 to June 30, 2022
	\$44.00	July 1, 2022 to June 30, 2023
	\$44.50	After June 30, 2023

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Eligibility for Benefits

Normal retirement

Retirement on NRD.

Early retirement

- 60 & 10 retirement Attained age 60 and completed 10 years of service.
- 70/80 retirement Any participant whose Continuous Service is broken by reason of:
 - i) the permanent shutdown of a plant, department, or a subdivision, or
 - ii) a layoff or physical disability; and who has 15 years of Continuous Service and has either:
 - a. attained age 55, or
 - b. whose combined age and service equals 80 or more

Postponed retirement

Retirement after NRD.

Deferred vested termination

Termination for reasons other than death or retirement after completing five years of Continuous Service

Disability

Participants with at least 10 years of Continuous Service at the time of permanent disability

Preretirement death benefit

If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Additional death benefits

If an active employee who has more than 15 years of Continuous Service, or a participant who is no longer employed but eligible for or receiving a benefit other than a deferred vested benefit dies, a benefit is immediately payable to their spouse.

Special retirement payment

Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

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Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	
<ul style="list-style-type: none">• 60 & 10 retirement	The monthly pension benefit determined as of the early retirement date, reduced by graduated percentages ranging from 16.18% at age 60 to 0.00% at age 62
<ul style="list-style-type: none">• 70/80 retirement	The unreduced monthly pension benefit is payable.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Deferred vested termination	The monthly pension benefit determined as of the termination date.
Disability	The monthly pension benefit equal to the normal retirement benefit based on Continuous Service at the date of disability, in addition to a Social Security Supplement.
Preretirement death benefit	The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.
Additional death benefits	<p>For those participants receiving retirement benefits, the spouse receives 50% of the benefit. For other eligible participants, the spouse receives 50% of the participant's accrued benefit.</p> <p>The minimum benefit payable is \$140 per month. These benefits are payable until the spouse is eligible for a Social Security widow or widower's benefit; however, the minimum benefit payable is \$90 per month. These benefits are payable in addition to any other death benefits payable under the plan.</p>
Special retirement payment	<p>A lump sum equal to the product of the following:</p> <ul style="list-style-type: none">• The participant's standard hourly vacation rate in excess of \$5.05, times

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- Regularly scheduled weekly hours (maximum of 44), times
- 9 if Continuous Service is greater than 17; 10 if Continuous Service is greater than 10, but less than 17; and 11 if Continuous Service is less than 10.

This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Henderson, NV Bargaining Employees

Plan Provisions

Covered employees	All hourly union employees at Henderson, NV.
Participation Date	<p>Covered employees are eligible for participation after one year of service and after attaining age 21 prior to April 1, 1994.</p> <p>No new employees are eligible to participate in the plan on or after April 1, 1994.</p>

Definitions

Continuous service	Elapsed time. Service only accrues while the employee is covered as an employee under a Basic Agreement.
Vesting	A participant is vested after 5 years of Continuous Service.
Normal retirement date (NRD)	The attainment of age 65 or the date the participant has completed five years of Continuous Service.
Monthly pension benefit	For retirement or death on or after February 1, 2011, the monthly pension benefit is \$37.00 for each year of Continuous Service.

Eligibility for Benefits

Normal retirement	Retirement on NRD.
Early retirement	
• 55 & 30 retirement	Attained age 55 and completed 30 years of service.
• 60 & 10 retirement	Attained age 60 and completed 10 years of service.

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<ul style="list-style-type: none">• 70/80 retirement	Any participant whose Continuous Service is broken by reason of: <ul style="list-style-type: none">i) the permanent shutdown of a plant, department, or a subdivision, orii) a layoff or physical disability; and who has 15 years of Continuous Service and has either:<ul style="list-style-type: none">a. attained age 55, orb. whose combined age and service equals 80 or more
Postponed retirement	Retirement after NRD.
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service.
Disability	Participants with at least 10 years of Continuous Service at the time of permanent disability.
Preretirement death benefit	If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.
Additional death benefits	If an active employee who has more than 15 years of Continuous Service, or a participant who is no longer employed but eligible for or receiving a benefit other than a deferred vested benefit dies, a benefit is immediately payable to their spouse.
Special retirement payment	Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD.
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Early retirement

- 55 & 30 retirement The monthly pension benefit determined as of the early retirement date, reduced 1/2% for each month early retirement precedes NRD.
- 60 & 10 retirement The monthly pension benefit determined as of the early retirement date, reduced by graduated percentages ranging from 16.18% at age 60 to 0.00% at age 62.
- 70/80 retirement The unreduced monthly pension benefit is payable.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

Deferred vested termination

The monthly pension benefit determined as of the termination date.

Disability

The monthly pension benefit equal to the normal retirement benefit based on Continuous Service at the date of disability, in addition to a Social Security Supplement.

Preretirement death benefit

The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.

Additional death benefits

For those participants receiving retirement benefits, the spouse receives 50% of the benefit. For other eligible participants, the spouse receives 50% of the participant's accrued benefit.

The minimum benefit payable is \$140 per month. These benefits are payable until the spouse is eligible for a Social Security widow or widower's benefit; however, the minimum benefit payable is \$90 per month. These benefits are payable in addition to any other death benefits payable under the plan.

Special retirement payment

A lump sum equal to the product of the following:

- The participant's standard hourly vacation rate in excess of \$5.05, times

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- Regularly scheduled weekly hours (maximum of 44), times
- 9 if Continuous Service is greater than 10; and 10 if Continuous Service is less than 10.

This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Former Plan: Cherry Aerospace Pension Plan

Plan Provisions

The plan was created on February 23, 2007 as a separate plan, but as a continuation of the terms of Addenda A and B to the Acument Global Technologies, Inc. Pension Plan. The most recent restatement reflected in the following plan provisions was effective January 1, 2016.

Covered employees Employees who are not collectively bargained (unless the collectively bargained agreement specifically includes participation) and are scheduled to work at least 1,000 hours per year. Those not initially scheduled for at least 1,000 hours are eligible to participate after completing 1,000 hours of service in the first year of employment or any calendar year.

Effective August 31, 2009, no new entrants shall be eligible to participate in the Plan.

Participation date Date of becoming a covered employee

Status of the plan Participation and benefit accruals were frozen effective August 31, 2009.

Definitions

Vesting service Years and months of service as a covered employee.

Credited service Years and months of service as a covered employee.
Credited service was frozen effective August 31, 2009.

Compensation Compensation includes bonuses and certain deferred compensation amounts but excludes other items such as expense allowances, fringe benefits, and severance pay.

Average compensation Average compensation is the highest average monthly compensation in any five consecutive calendar years prior to August 31, 2009.

Covered compensation Covered Compensation is defined as 82.5% of the 35-year average of Social Security taxable wage bases ending in the year of termination, or 2009, if earlier.

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Monthly pension benefit For Hourly Participants, a monthly pension for the life of the participant equal to the product of Credited Service and the benefit multiplier. Effective January 1, 2006 the benefit multiplier is \$23.00.

For Salaried Participants, a monthly pension for the life of the participant equal to:

- (A) Credited Service up to 35 times 1.5% of average compensation in excess of Covered Compensation, plus
- (B) Credited Service up to 35 times 1.0% of average compensation not in excess of Covered Compensation.

Salaried benefits cannot be less than Credited Service up to 5 times \$50.

Benefit accruals were frozen effective August 31, 2009.

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

In addition to the above surviving spouse benefits, beneficiaries of Salaried participants who are eligible for retirement at termination of employment shall receive payments equal to the single life annuity that is or would have been payable for 60 months, less the number of months that retirement benefits have been in payment status.

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Salaried Participants are also eligible if they terminate after attaining age 60 or after completing 20 years of vesting service.

Postponed retirement Retirement after NRD

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Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	<p>Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse</p> <p>For Salaried participants with less than 20 years of vesting service, survivor benefits may commence when the participant would have attained age 55.</p>

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>For Hourly participants, the monthly pension benefit determined as of the early retirement date, reduced by 1/2% for each month that early retirement precedes age 62.</p> <p>For Salaried participants, the monthly pension benefit determined as of the early retirement date, reduced by 5/12% for each month that early retirement precedes age 62 down to age 57, and by tabular factors for earlier ages, and the \$50 minimum benefit does not apply.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	<p>For Hourly participants, the monthly pension benefit determined as of the termination date, reduced by 1/2% for each month that early retirement precedes age 65.</p> <p>For Salaried participants, the monthly pension benefit determined as of the termination date, reduced by 5/9% for each month that early retirement precedes age 65 down to age 60, and 5/18% for each month that early retirement precedes age 60 down to age 55, and the \$50 minimum benefit does not apply.</p>
Preretirement death	For Hourly participants, the monthly pension benefit determined as of the early retirement date, reduced by 1/2% for each month that early retirement precedes age 62.

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For Salaried participants, the monthly pension benefit determined as of the early retirement date, reduced by 5/12% for each month that early retirement precedes age 62 down to age 57, and by tabular factors for earlier ages, and the \$50 minimum benefit does not apply.

Other Plan Provisions

Forms of payment	Automatic single life annuity for unmarried participants. Automatic 50% joint and survivor annuity for married participants.
Optional forms of payment	Life annuity 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	Rev. Ruling 2001-62 mortality and 7.0% interest.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: SMC Princeton Pension Plan

Plan Provisions

The plan was created on December 29, 1983 and restated as of October 1, 2012. The most recent amendment reflected in the following plan provisions was effective October 23, 2014.

Covered employees

Hourly employees who were members of the bargaining unit at the Princeton, Kentucky location prior to October 20, 2003 are eligible for participation in the Plan.

Participation date

Date of becoming a covered employee

Status of the plan

Participation and benefit accruals were frozen effective October 20, 2003.

Definitions

Vesting service

Continuous Service (for vesting and early retirement eligibility) is the employee's period of unbroken service computed in years and fractions thereof to the nearest month.

Credited service

Credited Service (for determining the amount of benefits) is the employee's period of Continuous Service computed in years and fractions thereof to the nearest month. No Credited Service is granted after October 20, 2003.

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65.

Monthly pension benefit

For retirement or termination on or after August 15, 1999, the monthly accrued Normal Retirement Benefit is the sum of:

- (a) \$21.00 for each year of Credited Service prior to August 15, 2000,
- (b) \$27.00 for Credited Service between August 15, 2000 and August 14, 2001,
- (c) \$33.00 for Credited Service between August 15, 2001 and August 14, 2002, and
- (d) \$39.00 for Credited Service between August 15, 2002 and October 20, 2003.

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Different rates apply for earlier retirements and terminations.

Monthly preretirement death benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>The monthly pension benefit determined as of the early retirement date, reduced 5% for each year of payment before NRD.</p> <p>Members who have attained age 62 and 30 years of vesting service on their early retirement date receive an unreduced monthly pension benefit.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	<p>The monthly pension benefit determined as of the termination date, reduced by 5.0% for each year of payment before NRD.</p> <p>Members who have attained age 62 and 30 years of vesting service on their early retirement date receive an unreduced monthly pension benefit.</p>

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Preretirement death

The monthly preretirement death benefit payable is reduced by 5.0% for each year that payment precedes the date the participant would have been eligible for early retirement, or immediately if death occurs after early retirement date.

Other Plan Provisions

Forms of payment

Automatic single life annuity for unmarried participants
Automatic actuarially equivalent 100% joint and survivor annuity for married participants.

Optional forms of payment

Single life annuity
50% joint and survivor
100% joint and survivor

Optional form conversion factors

Factors in the plan document are used to convert a single life annuity to the other optional forms.

Sample factors are shown below:

50% Survivor / Co-Pensioner Option

Spouse / Beneficiary Age Difference

Participant Age	-3 years	0 years	+3 years
55	92%	93%	94%
60	91%	92%	93%
62	89%	91%	92%
65	88%	90%	91%

100% Survivor / Co-Pensioner Option

Spouse / Beneficiary Age Difference

Participant Age	-3 years	0 years	+3 years
55	85%	86%	88%
60	83%	85%	86%
62	81%	83%	86%
65	79%	81%	83%

Pension Increases

None

Plan participants' contributions

None

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Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: SMC Dunkirk Pension Plan

Plan Provisions

The plan was created on January 1, 1981 and restated effective October 1, 2013.

Covered employees	Hourly paid employees of Special Metals Corporation who are members of the United Steelworkers of America, Dunkirk, New York, Press Plant, Local 2693 became plan participants upon attaining age 21 and completing one year of Continuous Service, prior to October 20, 2003.
Participation date	Date of becoming a covered employee
Status of the plan	Participation and benefit accruals were frozen as of October 20, 2003.

Definitions

Vesting service	Continuous Service (for vesting and early retirement eligibility) is the employee's period of unbroken service computed in years and fractions thereof to the nearest month.
Credited service	Credited Service (for determining the amount of benefits) is the employee's period of Continuous Service computed in years and fractions thereof to the nearest month. No Credited Service is granted after October 20, 2003.
Pensionable pay	Compensation includes bonuses and certain deferred compensation amounts but excludes other items such as expense allowances, fringe benefits, and severance pay.
Average earnings	The average monthly earnings received by the participant during the 5 consecutive calendar years of the last 10 consecutive full calendar years of Continuous Service during which his earnings were highest. As of September 1, 2000, earnings include 100% of the Cost-of-Living Adjustments subsequent to the first Cost-of-Living Adjustments made after April 30, 1974. No earnings after October 20, 2003 are reflected.

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Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 and five years of Continuous Service (or ten if prior to October 1, 1989)
Monthly pension benefit	<p>The Regular Pension equals the greater of the Percent Pension or the Minimum Pension:</p> <p>(A) Percent Pension –1.1 percent of Average Monthly Earnings multiplied by Continuous Service up to 30 years, plus 1.2 percent of Average Monthly Earnings multiplied by Continuous Service in excess of 30 years. The resulting benefit is increased by 5%.</p> <p>(B) Minimum Pension –Effective August 1, 1998, \$26.50 per year of Continuous Service up to 15, plus \$28.00 per year of Continuous Service in excess of 15 but less than 30, plus \$29.50 per year of Continuous Service in excess of 30.</p>
Special payment	The Special Payment benefit is a pension payment for the first calendar month of retirement (except in the case of permanent incapacity retirement or deferred vested retirement) is a \$2,000 lump sum.
Monthly preretirement death benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Eligibility for Benefits

Normal retirement	Retirement on NRD
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Early retirement

- | | |
|----------------------|--|
| ■ 62/15 retirement | An employee who has attained age 62 but not age 65 and has completed 15 years of vesting service |
| ■ 30-Year retirement | An employee who has not reached age 62 but has completed 30 years of vesting service |

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- 60/15 retirement An employee who is between ages 60 and 62 and has completed 15 but not 30 years of vesting service
- 70/80 retirement An employee who has completed 15 years of vesting service and either:
 - (A) has attained age 55 and his combined age and years of vesting service equals 70 or more, or
 - (B) his combined age and years of vesting service equals 80 or more,may retire on a 70/80 retirement pension if his employment is terminated due to layoff, disability, or permanent plant shutdown.
- Rule of 65 retirement An employee with at least 20 years of Continuous Service whose combined age and Continuous Service equal or exceed 65 may retire if his employment is terminated due to layoff, disability, or permanent plant shutdown.
- Postponed retirement** Retirement after NRD
- Deferred vested termination** Termination for reasons other than death or retirement after completing five years of vesting service (ten years of vesting service if terminated before October 1, 1989)
- Disability** Permanent and total disability prior to NRD, and participant has completed 15 years of vesting service.
- Preretirement death benefit** Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

- Normal retirement** The regular monthly pension benefit determined as of NRD
- Early retirement**
 - 62/15 retirement The regular monthly pension benefit and special payment determined as of age 62
 - 30 Year retirement The regular monthly pension benefit and special payment determined as of the actual retirement age

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■ 60/15 retirement	The regular monthly pension benefit and special payment determined as of age 62
■ 70/80 retirement	The regular monthly pension benefit and special payment determined as of NRD. In addition, a supplemental benefit of \$400 per month is paid until the participant attains age 62.
■ Rule of 65 retirement	The regular monthly pension benefit and special payment determined as of NRD. In addition, a supplement of \$400 per month is paid until the participant attains age 62 (subject to adjustment during any year in which the participant earns over \$5,500), if their employment is terminated due to layoff or plant shutdown and the participant is not offered suitable long-term employment with the Corporation.
Postponed retirement	The regular monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The regular monthly pension benefit determined as of the termination date, reduced by the applicable factors in the tables from the plan document for each year retirement precedes the participant's NRD (age 62 for participants who have attained age 40 and completed 15 years of vesting service upon termination)
Disablement	The regular monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement. In addition, a supplemental benefit of \$400 per month is paid until the participant attains age 62 or becomes eligible for Social Security disability benefits.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active or terminated vested employee is reduced for early commencement in the same manner as described above.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic actuarially equivalent 50% joint and survivor for married participants
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Optional forms of payment

Single life
50% joint and survivor
100% joint and survivor

Optional form conversion factors

Factors in the plan document are used to convert a single life annuity to the other optional forms.

Sample factors are shown below:

50% Survivor / Co-Pensioner Option

Participant Age	Spouse / Beneficiary Age Difference		
	-3 years	0 years	+3 years
55	79%	81%	82%
60	81%	83%	84%
62	82%	84%	86%
65	83%	85%	87%

100% Survivor / Co-Pensioner Option

Participant Age	Spouse / Beneficiary Age Difference		
	-3 years	0 years	+3 years
55	67%	69%	71%
60	69%	71%	74%
62	71%	73%	76%
65	72%	75%	78%

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: SPS Technologies Waterford Company Pension Plan

Plan Provisions

The plan was created on February 1, 1974. The most recent amendment and restatement reflected in the following plan provisions was effective February 1, 2014.

Covered employees	Participation was frozen effective December 31, 2009.
Participation date	Date of becoming a covered employee
Status of the plan	Participation and benefit accruals were frozen as of December 31, 2009. The plan has no active participants.

Definitions

Vesting service	A year of vesting service is earned for each plan year in which the participant worked at least 1,000 hours.
Credited service	Years and months of service as a covered employee. Credited service was frozen effective December 31, 2009.
Monthly compensation	Compensation includes total wages, subject to the annual 401(a)(17) compensation limits.
Average monthly compensation	Total of a participant's annual compensation during the first five consecutive years out of the participant's last 10 years of vesting service prior to December 31, 2009, divided by 60. If a participant has less than 10 years of vesting service as of December 31, 2009, his Average Monthly Compensation is based on his compensation from his employment date to December 31, 2009, provided that no more than the first 60 months are considered.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 or five years of vesting service.
Monthly pension benefit	30% of the Average Monthly Compensation, reduced by 1/10 for each year credited service is less than ten years.

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Credited service was frozen effective December 31, 2009.

Monthly preretirement death benefit

If a participant dies while an active employee and before his normal retirement age, his beneficiary may receive a lump sum death benefit or, if vested and married, his spouse may receive a surviving spouse's benefit.

The lump sum benefit is generally the lesser of \$60,000 or 100 times the deceased participant's accrued benefit as of the January 31 immediately preceding the participant's death.

The surviving spouse's benefit is the benefit that would have been payable to the spouse had the deceased participant terminated on the day of his death, survived to the earliest retirement date, retired under the 50% contingent beneficiary option, and died immediately.

If a vested terminated participant dies prior to commencing benefits, his beneficiary may receive the present value of the participant's vested Accrued Benefit, or if married, his spouse may receive a surviving spouse's benefit, as described above.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	Permanent and total disability.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

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Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/2% for each month of payment before NRD.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/2% for each month of payment before NRD.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable immediately with reduction for early commencement
Preretirement death	<p>The monthly preretirement surviving spouse benefit payable on behalf of an active and terminated vested employees is reduced by 1/2% for each month of payment before NRD.</p> <p>The lump sum death benefit is generally the lesser of \$60,000 or 100 times the deceased participant's Accrued Benefit as of the January 31 immediately preceding the participant's death.</p>

Other Plan Provisions

Forms of payment	Automatic single life annuity for unmarried participants Automatic actuarially equivalent 50% joint and survivor annuity for married participants
Optional forms of payment	Life annuity 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	1971 Group Annuity Mortality and 9.0% interest.
Pension Increases	None

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**Plan participants'
contributions**

None

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: Mountaintop Pension Plan

Plan Provisions

The plan was created on January 11, 1974 and restated effective January 1, 2017. The most recent amended reflected in the following plan provisions was effective April 1, 2018.

Covered employees Employees of the Mountaintop Division of Wyman-Gordon Pennsylvania, LLC, covered by a collective bargaining agreement with the union who were active participants on January 11, 2007 or complete one month of eligibility service and were hired before May 26, 2013.

Participation date Date of becoming a covered employee

Status of the plan The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004

Definitions

Eligibility service An employee will be credited with eligibility service for the period beginning with employment commencement and ending with severance of employment. Eligibility service is computed in completed full months with 30 days being equal to one month.

Credited service On or after January 11, 2007, for each plan year in which the employee completes at least 1,000 hours of service according to the following schedule:

Hours of Service in Plan Year	Credited Service
1,000, but less than 1,100	0.50
1,100, but less than 1,200	0.60
1,200, but less than 1,300	0.70
1,300, but less than 1,400	0.80
1,400, but less than 1,500	0.90
1,500 or more	1.00

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Vesting service

A participant is credited with one year of service for each plan year with at least 1,000 Hours of Service.

A participant is vested according to the following schedule:

Vested Percentage	
Years of Service	Vested Interest
Less than 3	0%
3, but less than 4	20%
4, but less than 5	40%
5, but less than 6	60%
6, but less than 7	80%
7 or more	100%

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65 with five years of eligibility service

Monthly pension benefit

A Participant's monthly pension benefit is equal to the sum of the applicable benefit rates multiplied by the Participant's corresponding year(s) of Credited Service earned during the timeframes as noted below.

Years of Credited Service Completed			
Benefit Rate	On or After	Prior To	Additional Condition
\$7.00		1/11/1974	
\$24.00	1/11/1974	1/11/1999	
\$26.00	1/11/1999	1/11/2000	Term. Date (1/11/1999 - 1/10/2000)
\$28.00	1/11/1999	1/11/2001	Term. Date (1/11/2000 - 1/10/2001)
\$30.00	1/11/1999	1/11/2002	Term. Date (1/11/2001 - 5/24/2005)
\$31.00	1/11/2002	1/11/2003	Term. Date (1/11/2002 - 5/24/2005)
\$32.00	1/11/2003	1/11/2004	Term. Date (1/11/2003 - 5/24/2005)
\$33.00	1/11/2004	1/11/2005	Term. Date (1/11/2004 - 5/24/2005)
\$33.00	1/11/1999	1/11/2005	Employed as of 5/25/2005
\$34.00	1/11/2005	1/11/2006	
\$36.00	1/11/2006	1/11/2007	
\$38.00	1/11/2007	1/11/2008	
\$40.00	1/11/2008	1/11/2009	
\$42.00	1/11/2009	1/11/2010	
\$44.00	1/11/2010	1/11/2011	
\$46.00	1/11/2011	1/11/2012	
\$48.00	1/11/2012	1/1/2013	
\$50.00	1/1/2013	1/1/2014	
\$51.00	1/1/2014	1/1/2015	
\$52.00	1/1/2015	1/1/2016	
\$53.00	1/1/2016	1/1/2017	
\$54.00	1/1/2017		

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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing seven years of credited service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 6.0% for each year of payment before age 65
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 6.0% for each year that payment precedes the participant's NRD
Preretirement death	The monthly preretirement death benefit payable on behalf of a participant is reduced by 6.0% for each year that payment precedes the date the participant would have been 65 years old.

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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life annuity 10 year certain and life 25% joint and survivor 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	6.0% interest rate and the 1951 Group Annuity Male Mortality Table projected to 1970 by Scale C with a five-year setback
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: Wyman-Gordon Company Retirement Income Plan

Plan Provisions

The plan was created on July 1, 1946. The most recent restatement reflected in the following plan provisions was effective January 1, 2016.

Status of the plan

The plan includes several groups with differing benefits. The information below applies to all groups unless otherwise indicated.

Definitions

Earnings

Total compensation for services rendered, including overtime, bonuses limited to 10% of non-bonus pay and 401(k) deferrals, and is limited by the pay limit under IRC §401(a)(17). Earnings do not include expense reimbursements, profit-sharing benefits or stock options.

Final average earnings

Average annual Earnings for the highest 60 consecutive months of Earnings during the last 120 months prior to the participant's retirement or termination of employment.

For an employee with credited service for periods of compensation under the Long-Term Disability (LTD) Program, Final average earnings is calculated as of the date the employee begins receiving compensation from the LTD Program.

Average non-contributory wage base

The average of the Social Security Wage Base in the last 20 calendar years before the year of retirement or termination of employment.

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Salaried Forgings Employees

Plan Provisions

Covered employees	<p>All weekly or monthly salaried employees who customarily or actually have at least 1,000 Hours of Employment. Generally, these employees are from the following locations:</p> <ul style="list-style-type: none">■ Grafton, Massachusetts;■ Houston, Texas;■ Brighton Michigan.
Participation date	<p>January 1 or July 1 following twelve months of employment during which the employee is credited with 1,000 or more Hours of Employment.</p> <p>Entrance into the plan is not permitted for new hires on or after July 1, 2012 except for eligible transfers from the PCC Retirement Plan.</p> <p>Employees who were participants in the Salaried Employees' Retirement Plan of Cooper Industries, Inc. on May 28, 1994 became participants in the plan on May 28, 1994.</p>

Definitions

Vesting service	<p>Years and months of service as a covered employee</p>
Credited service	<p>For employees first participating in the plan after 1992, Credited Service is granted from the date of plan participation. For employees who first participated prior to 1993, Credited Service is granted from the date of hire.</p> <p>Participants at the Houston and Brighton locations who were covered by the Salaried Employees' Retirement Plan of Cooper Industries, Inc. are not granted any Credited Service for employment prior to May 28, 1994.</p> <p>Credited Service is granted for periods for which an employee is compensated under the LTD Program, provided that the employee retires or returns to work within thirty days after the end of the LTD period.</p>

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of Social Security Retirement Age with five years of vesting service.

Social Security Retirement Age is defined as:

- Born prior to 1938: 65
- Born 1938-1954: 66
- Born after 1954: 67

Monthly pension benefit A participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 1.1% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 35 years), plus
- (b) 1.5% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 35 years).

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement	The monthly pension benefit determined as of the early retirement date, with no reduction for payments made within 36 months of NRD. For each month in excess of 36 months, the monthly pension benefit is reduced by $\frac{1}{2}\%$ per month.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The vested pension benefit on termination is equal to the normal retirement benefit accrued to the date of termination. The participant may elect to receive the benefit prior to his Normal Retirement Date. This benefit will be the benefit he would receive under the plan's early retirement provisions.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 66 $\frac{2}{3}\%$ joint and survivor 75% joint and survivor 100% joint and survivor Social security level income option Lump sum (if less than \$8,000)
Optional form conversion factors	For a 10-year certain and life: 0.93 at all ages For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

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For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.86720	0.88490	0.90083
66 2/3%	0.83512	0.85216	0.86750
75%	0.82289	0.83617	0.84803
100%	0.77701	0.79287	0.80714

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Salaried Castings Employees

Plan Provisions

Covered employees	Generally, all salaried employees from the following locations: <u>WGIC-PFI:</u> <ul style="list-style-type: none">■ San Leandro, California;■ Carson City, Nevada; <u>WGIC-Arwood:</u> <ul style="list-style-type: none">■ Groton, Connecticut;■ Tilton/Franklin, New Hampshire.
Participation date	January 1 or July 1 following twelve months of employment during which the employee is credited with 1,000 or more Hours of Service. Entrance into the plan is not permitted for new hires on or after July 1, 2012 except for eligible transfers from the PCC Retirement Plan. Employees at the Carson City and San Leandro locations who were participants in the Precision Founders, Inc. Defined Benefit Retirement Plan on December 31, 1991 became participants in the plan on January 1, 1992.

Definitions

Vesting service	Years and months of service as a covered employee
Credited service	<p>For employees first participating in the plan after 1992, Credited Service is granted from the date of plan participation. For participants hired prior to 1993, Credited Service is granted from the date of hire.</p> <p>Participants at the Groton and Tilton/Franklin locations (WGIC-Arwood) are not granted any Credited Service for employment prior to May 18, 1990.</p> <p>Credited Service is granted for periods for which an employee is compensated under the LTD Program, provided that the employee retires or returns to work within thirty days after the end of the LTD period.</p>

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of Social Security Retirement Age with five years of vesting service.

Social Security Retirement Age is defined as:

- Born prior to 1938: 65
- Born 1938-1954: 66
- Born after 1954: 67

Monthly pension benefit For participants at the Carson City and San Leandro locations (WGIC-PFI), a participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 0.8% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years), plus
- (b) 1.2% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years).

For participants at the Groton and Tilton/Franklin locations (WGIC-Arwood), a participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 0.6% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years), plus
- (b) 1.0% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years).

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD

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Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced by $\frac{1}{2}\%$ for each month of payment before NRD.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee using the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Participants at the Carson City and San Leandro locations may select from the following forms of payment at retirement: <ul style="list-style-type: none">■ Single life■ 5 year certain and life■ 10 year certain and life■ 15 year certain and life■ 20 year certain and life■ 5 year certain only■ 10 year certain only■ 15 year certain only■ 20 year certain only■ 50% joint and survivor■ 66 $\frac{2}{3}\%$ joint and survivor■ 75% joint and survivor■ 100% joint and survivor

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- Social security level income option
- Lump sum (if less than \$8,000)

Participants at the Gorton and Tilton/Franklin locations may select from the following forms of payment at retirement:

- Single life
- 10 year certain and life
- 50% joint and survivor
- 66 2/3% joint and survivor
- 75% joint and survivor
- 100% joint and survivor
- Social security level income option
- Lump sum (if less than \$8,000)

Optional form conversion factors

For a certain and life forms:

- 5 year certain and life: 0.975 at all ages
- 10 year certain and life: 0.93 at all ages
- 15 year certain and life: 0.853 at all ages
- 20 year certain and life: 0.793 at all ages

For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.86720	0.88490	0.90083
66 2/3%	0.83512	0.85216	0.86750
75%	0.82289	0.83617	0.84803
100%	0.77701	0.79287	0.80714

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

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Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Steelworkers Employees

Plan Provisions

Covered employees Any employee who is a member of the collective bargaining unit represented by the United Steelworkers of America, Local #2285, who customarily or actually has at least 1,000 Hours of Employment in the 12 month period following the date of hire or in any subsequent Plan Year. Generally, these employees are located at Grafton, Massachusetts.

Participation date An eligible employee will begin participation on the first day of the month immediately following the date of hire. However, no new entrants are permitted on or after December 11, 2011.

Definitions

Vesting service Years and months of service as a covered employee

Credited service A Year of Credited Service shall mean a Plan Year in which a full-time employee has at least 2,340 Hours of Employment or in which a part-time employee has at least 2,000 Hours of Employment.

Proportionate credit is given for full-time employees with at least one Hour of Employment or part-time employees with at least 1,000 Hours of Employment.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of vesting service.

Monthly pension benefit A monthly amount equal to Years of Credited Service multiplied by:

Date of Termination on or after	Monthly Rate of Pension
April 1, 2000	\$25.00
April 1, 2001	\$26.00
April 1, 2007	\$40.00
December 11, 2011	\$45.00

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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday. A participant may elect to have the benefits payable to their surviving spouse in the form of a 120-month certain benefit.
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disablement	Permanent and total disability prior to NRD, attained 5 years of credited service, and participant is receiving a Social Security disability benefit
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement

The monthly pension benefit determined by (1) years of credited service, (2) age at annuity commencement date, and (3) the benefit rate in effect at termination, as shown below (for terminations on or after April 1, 2001):

Age at Annuity Commencement Date	Monthly Benefit Rate For Termination During the Period			
	4/1/2001- 12/31/2006	1/1/2007- 3/31/2007	4/1/2007- 12/10/2011	12/1/2011- Present
64	\$26.00	\$36.00	\$40.00	\$45.00
63	\$26.00	\$36.00	\$40.00	\$45.00
62	\$26.00	\$36.00	\$40.00	\$45.00
61	\$21.67	\$30.00	\$33.32	\$37.49
60	\$20.22	\$28.00	\$31.12	\$35.01
59	\$18.51	\$25.63	\$28.48	\$32.04
58	\$17.02	\$23.57	\$26.20	\$29.48
57	\$15.60	\$21.60	\$24.00	\$27.00
56	\$14.42	\$19.97	\$22.29	\$24.98
55	\$13.31	\$18.43	\$20.48	\$23.04

Early retirement benefits under previous benefit schedules were proportionate to the early retirement benefits shown above.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date

Deferred vested termination

The monthly pension benefit determined as of the termination date, reduced for early retirement.

Disablement

The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement.

If the participant commences disability benefits prior to age 55, then the benefits will be paid in the form of a life annuity. If the participant commences payments after age 55, benefits will be paid in the form of a 10-year certain and life annuity.

Preretirement death

The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

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Other Plan Provisions

Forms of payment

Automatic 10-year certain and life form for unmarried participants

Automatic 50% joint and survivor for married participants

Optional forms of payment

Single life

10 year certain and life

50% joint and survivor

66 2/3% joint and survivor

75% joint and survivor

100% joint and survivor

Social security level income option

Optional form conversion factors

For a single life annuity:

- 1.028 at age 55
- 1.054 at age 62
- 1.075 at age 65

For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.90800	0.93000	0.95300
66 2/3%	0.86100	0.88800	0.91600
75%	0.82624	0.85452	0.88312
100%	0.78100	0.81500	0.85000

Pension Increases

None

Plan participants' contributions

None

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Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Houston Hourly Employees

Plan Provisions

Covered employees	Any hourly employee who is a member of the collective bargaining unit (IBEW #716, IAM #15) with which Wyman-Gordon Company has entered into a collective bargaining agreement which provides for coverage and benefit accruals under the plan. Generally, these employees are located in Houston, Texas.
Participation date	An eligible employee will begin participation on his date of hire. However, no new entrants are permitted on or after October 1, 2014.

Definitions

Vesting service	Years and months of service as a covered employee
Credited service	<p>A year of Benefit Service is granted for each calendar year in which a participant is credited with at least 1,000 Hours of Service.</p> <p>Partial Years of Benefit Service are granted only in the year of hire and the year of termination of employment, with 1/12th year of Benefit Service for every month with an Hour of Service credited.</p> <p>Benefit Service is granted for prior service with Cameron Ironworks USA.</p>
Compensation	Compensation is the basic wage rate in effect and paid by the Employer. Compensation includes lead man, trainer and shift premiums, but excludes overtime and deferrals
Average monthly compensation	Compensation is the basic wage rate in effect and paid by the Employer. Compensation includes lead man, trainer and shift premiums, but excludes overtime and deferrals
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

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Monthly pension benefit	A monthly amount equal to 1.5% of Average Monthly Compensation multiplied by years of Benefit Service, offset by the frozen accrued benefit under the Cameron Ironworks USA, Inc. Retirement plan for Hourly Employees through May 27, 1994.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disablement	To be declared disabled, a participant must be unable to perform the normal duties of his employment (during the first 28 months of disability) or be unable to engage in any employment or occupation (after the first 28 months of disability).
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 0.3% for each month of payment before age 65.

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Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
Disablement	<p>The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement.</p> <p>While disabled, a participant is credited with Benefit Service and Vesting Service as though his active employment had continued during the period of disability. Also, compensation shall be deemed to continue at the highest rate for the pay bracket of the job classification in which the employee was employed when the period of disability commenced.</p>
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 15 year certain and life 20 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor

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Optional form conversion factors

For certain and life annuity forms:

Age	Number of Years Certain		
	10	15	20
55	0.97159	0.94425	0.91319
62	0.94312	0.89102	0.83938
65	0.92053	0.85423	0.79349

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.90000	0.91300	0.92600
75%	0.85700	0.87500	0.89400
100%	0.81700	0.84000	0.86300

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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PCC Specialty Products, Inc.

Plan Provisions

Covered employees	All employees of the Reed Rico Division.
Participation date	An eligible employee will begin participation on the individual's date of employment. The plan was amended to exclude future participants after August 9, 2009.

Definitions

Eligibility service	Years and months of service as a covered employee
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 and five years of service.
Monthly pension benefit	<p>A participant's basic pension benefit is a monthly pension equal to 1/12 of the sum of (a) and (b) below:</p> <ul style="list-style-type: none">(a) the participant's benefit, if any, accrued for service prior to August 1, 1982 under the Litton Plan transferred directly to this Plan, plus(b) the greater of (i) or (ii):<ul style="list-style-type: none">(i) 60% of the participant's Deposits (including Discretionary Deposits), or(ii) 85% of the participant's Deposits (including Discretionary Deposits) less 75% of his Primary Insurance Amount. <p>If a participant withdraws any amounts deposited in the Plan, his Normal Retirement Benefit shall be adjusted to reflect this.</p> <p>Benefits of participants from merged plans are paid under the terms of their prior plans.</p>
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing ten years of service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of service
Disablement	Permanent and total disability prior to NRD and attainment of ten years of service.
Preretirement death benefit	<p>Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse</p> <p>If a participant dies prior to retirement and with less than 5 years of service, his beneficiary will receive a lump sum of the participant's total Deposits and Discretionary Deposits made under the Plan with interest to the date of death.</p>

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>The monthly pension benefit determined as of the early retirement date, reduced as follows:</p> <p>(a) If the participant earns 20 or more years of service:</p> <p>½% for each month that early retirement precedes the participant's 60th birthday, plus</p> <p>¼% for each month between age 60 and the participant's Normal Retirement Date.</p> <p>(b) If the participant earns between 10 and 20 years of service:</p> <p>½% for each month that early retirement precedes the participant's 62nd birthday, plus</p>

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$\frac{1}{4}\%$ for each month between age 62 and the participant's Normal Retirement Date.

Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
Disablement	The monthly pension benefit payable at normal retirement date, accrued to the participant's disability retirement date.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic 10 year certain and life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Social security level income option
Optional form conversion factors	For a 10 year certain and life form, from a single life annuity: 0.96932 at age 55, 0.93682 at age 62, 0.91099 at age 65 For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

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For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.88950	0.90560	0.92100
75%	0.84300	0.86480	0.88600
100%	0.80110	0.82750	0.85360

Pension Increases

None

Plan participants' contributions

The plan was amended and participants will no longer be required or entitled to make regular and discretionary deposits.

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Inactive Employees from Other Plans

As of January 1, 2018, the following plans have merged into the Wyman-Gordon Company Retirement Income Plan, and former participants of these plans are currently inactive participants in the Wyman-Gordon Company Retirement Income Plan. The only exception is PCC Specialty Products, Inc. Contributory Retirement Plan, which contains active members.

Name of Plan	Merger Effective Date
Jackson Crankshaft Company Retirement Income Plan for Weekly and Monthly Salaried Employees	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers, A.F. of L., C.I.O., Local Lodge No. 1249	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with International Die Sinkers Conference and Chicago Die Sinkers, Lodge 100	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The United Steelworkers of America, Local #3669	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Association of Machinists, District No. 8, A.F. of L., C.I.O.	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Brotherhood of Electrical Workers, Local Union No. 134, A.F. of L., C.I.O.	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Weekly and Monthly Salaried Employees	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Office and Management Employees of the Reynolds Manufacturing Company Division	November 30, 1988

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Reisner Metals, Inc. Retirement Income Plan for Weekly and
Monthly Salaried Employees November 30, 1988

Name of Plan	Merger Effective Date
Rome Industries, Inc. Retirement Income Plan for Production and Maintenance Employees	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Production and Maintenance Employees of the Reynolds Manufacturing Company Division	November 30, 1988
Reisner Metals, Inc. Retirement Income Plan for Production and Maintenance Employees	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local No. 953	March 31, 1992
Wyman-Gordon Composites Employees' Retirement Plan	January 1, 1995
Retirement Plan for Salaried Employees of Johnston Pump/General Valve, Inc.	December 31, 2004
PCC Specialty Products, Inc., Contributory Retirement Plan	December 31, 2007

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Former Plan: Acme Brick Company Pension Plan

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective June 12, 2020.

Covered employees

All Acme Brick Company employees hired before March 1, 2013, excluding employees in a collective bargaining unit which does not provide for coverage under this plan.

Employees originally employed at a Jenkins Brick Company location who, on or after March 1, 2013, becomes employed at an Acme Brick location, will not become a participant in the pension plan.

Participation date

The January 1 or July 1 after having attained the age of 21 and having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

No employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Status of the plan

Benefit accruals are frozen as of July 15, 2017. No new employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Definitions

Vesting service

One year of vesting service is granted for each calendar year beginning in 1976 in which an employee has completed at least 1,000 hours of service.

In the initial year of hire and the ultimate year of termination, partial vesting service will be granted for years in which fewer than 1,000 hours are worked.

Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of American Tire Supply will receive vesting service under this plan from the later of their employment date and August 1, 1994.

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Employees of Eureka Brick will receive vesting service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

Vesting service continues to accrue even after the plan freeze date (July 15, 2017).

Benefit service

One year of benefit service will be granted for each calendar year beginning in 1976 that an employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours).

In the initial year of hire and the ultimate year of termination, partial benefit service will be granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of Featherlite Corporation will receive benefit service under this plan from the later of their employment date and January 1, 1978.

Employees of American Tile Supply will receive benefit service under this plan from the later of their employment date and January 1, 1996.

Employees of Eureka Brick will receive benefit service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

No benefit service will accrue in this plan after July 15, 2017.

Pensionable pay

Total W-2 (or W-2 equivalent) compensation, excluding 25% of commissions paid before July 1, 2013, annualized each year on the basis of benefit service. Compensation in excess of statutory maximum compensation limits (i.e. \$255,000 in 2013) is not considered.

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Average compensation	<p>The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date.</p> <p>Compensation subsequent to the plan freeze date of July 15, 2017 will not be considered in determining average compensation.</p>
Social Security benefit	<p>The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.</p> <p>For retirements after the freeze date of July 15, 2017, the primary Social Security benefit is calculated assuming the freeze date is the termination date.</p>
Normal retirement date (NRD)	<p>First of month coinciding with or next following the attainment of age 65 with five years of vesting service, or five years of participation, if earlier.</p>
Monthly pension benefit	<p>The monthly benefit, payable for life with a minimum of 60 monthly payments, is equal to:</p> <ul style="list-style-type: none">i. 1.25% of average monthly compensation multiplied by the number of years of benefit service, minusii. 1.25% of the primary Social Security benefit multiplied by the number of years of benefit service, limited to 40 years. <p>The minimum benefit is equal to \$7 per month per year of benefit service.</p>
Monthly preretirement death benefit	<p>50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and unreduced for early commencement.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
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Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 10 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of disability is payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is payable immediately, without reduction for early commencement.

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Other Plan Provisions

Forms of payment	Automatic 5 year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000 for deferred vested participants) Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.
Optional form conversion factors	For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences. For all others: 6.5% interest rate and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.
Company transfers	If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed. The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.
Pension increases	None

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

None

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Union Pension Plan For Employees Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

Plan Provisions

These plan provisions are based on the provisions of the plan restated effective December 31, 2013.

Covered employees	Acme Brick Company employees who are represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas
Participation date	<p>The January 1 or July 1 after having completed at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).</p> <p>No new employees hired on or after January 14, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of March 31, 2006. No new employees hired on or after January 14, 2006 are eligible to participate in the plan.

Definitions

Vesting service	<p>One year for each calendar year beginning in 1976 in which the employee has completed at least 1,000 hours of service.</p> <p>Additionally, for the year of hire and for the ultimate year of termination, partial vesting service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>Vesting service continues to accrue even after the plan froze on March 31, 2006.</p>
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefit service

One year for each calendar year beginning in 1976 in which the employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours)

Additionally, in the initial year of hire and for the ultimate year of termination, partial benefit service is granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.

No benefit service is accrued after the plan freeze that took effect on March 31, 2006.

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65 with five years of vesting service (or five years of participation, if earlier).

Monthly pension benefit

An employee's monthly benefit is equal to:

- i. \$130, plus \$8 for each year of service in excess of 15 years (if service is under 20 years); or
- ii. \$160, plus \$8 for each year of service in excess of 15 years (if service is 20 or more years, but less than 25 years); or
- iii. \$195, plus \$8 for each year of service in excess of 15 years (if service is 25 or more years).

Monthly preretirement death benefit

50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement before NRD and on or after both attaining age 60 and completing five years of vesting service

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 15 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/15 th for each year (or 1/180 th per month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/15 th for each year (1/180 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is calculated similarly to the early retirement benefit.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

Certain and life
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000 for deferred vested participants)

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Any active participant eligible for a normal or late pension on or after March 31, 2006 will have the option to commence his pension, even while still employed. Such a participant can elect any available form of payment, including the lump sum option (even if greater than \$5,000).

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences.

For all others: 6.5% interest and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Company transfers

If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed.

The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.

Pension increases

None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Plan participants'
contributions

None

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Plan Provisions

The plan was originally effective January 1, 1976. The last amendment reflected herein is effective January 1, 2019.

Covered employees	Any persons employed on a full-time or part-time basis.
Participation date	<p>Each Employee who was a Participant on December 31, 1975 will remain a Participant on January 1, 1976. Each other Employee who was employed on December 31, 1975 prior to his 60th birthday will become a Participant on January 1, 1976.</p> <p>Each Employee who was a Participant on December 31, 1994 will remain a Participant as of January 1, 1995.</p> <p>Each Employee hired on or after January 1, 1995 and before September 1, 2004 will become a Participant on the January 1 of the Plan Year in which he has completed one year of service and attained age 21.</p>
Status of plan	The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004.

Definitions

Credited service	<p>Years of service prior to January 1, 1976 plus years and partial years of service on and after January 1, 1976 and before January 1, 1995, while working full-time. On and after January 1, 1995, years and partial years of service while working full-time or part time.</p> <p>Partial years of service are credited for months in which the Employee is compensated for at least one hour of service. Excluding service prior to the Employee's 21st birthday if hired on or after January 1, 1976. A full year of service is credited if the Employee is compensated for at least one hour of service for twelve consecutive months.</p>
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Vesting service	The sum of years of service prior to January 1, 1976 and years of service on and after January 1, 1976 in which the Employee completes at least six months of service, excluding service prior to age 18, but not less than would have been credited on December 31, 1975. A month of service is credited when the Employee is compensated for at least one hour of service.
Earnings	Base pay of a Participant, excluding bonuses, overtime pay, severance pay, and other supplemental compensation.
Final Average Compensation/Salary	Average of the Earnings paid to a Participant during the 60 consecutive calendar months that produce the highest amount.
Primary Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	The first day of the month on or after attainment of age 65.
Postponed retirement	Retirement after NRD
Early retirement	Age 50 and 15 Years of Vesting Service.
Deferred vested termination	5 Years of Vesting Service.
Disability	5 Years of Vesting Service.
Preretirement death benefit	The spouse of any Participant who is entitled to a vested benefit and dies while actively employed or after the termination of employment but before his annuity start date.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	<p>is the greatest of (a), (b), or (c):</p> <ul style="list-style-type: none">(a) 2% of Final Average Annual Earnings times Years of Benefit Service (maximum of 25), plus 1% of Final Average Annual Earnings multiplied by Years of Benefit Service between 25 and 35, plus $\frac{3}{4}$ of 1% of Final Average Annual Earnings multiplied by Years of Benefit Service in excess of 35, less 50% of the Primary Social Security Benefit.(b) \$240 times Years of Benefit Service.(c) The amount payable to the Participant under the Predecessor Plan assuming that his "Base Earnings" on December 1, 1971 remain unchanged to Normal Retirement Date.
Postponed retirement	<p>The monthly pension benefit determined as of the actual retirement date.</p>
Early retirement	<p>The Normal Retirement Income is reduced $\frac{5}{12}$ of 1% for each full month of the first 10 years by which the Early Retirement Date precedes the Normal Retirement Date and reduced actuarially below age 55. The amount of the Normal Retirement Income is based on Years of Benefit Service to the date of retirement and the Primary Social Security Benefit is calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date.</p>
Deferred vested termination	<p>The Normal Retirement Income above based on Years of Benefit Service to date of termination and Primary Social Security Benefit calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date. The vested terminated Participant may elect Early Retirement with at least 15 years of Vesting Service. The Early Retirement Benefit is reduced in the same manner as for active Participants.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Disablement

The Normal Retirement Income payable at Normal Retirement Date assuming a constant rate of earnings from date of disability to Normal Retirement Date, and including all years of disability in Years of Benefit Service.

Preretirement death

■ Prior to early retirement eligibility

The amount which would have been payable to the spouse had the Participant terminated on the date he died, survived to his earliest retirement age, retired (having elected a 50% joint and survivor annuity with his spouse named as the survivor) and then died the day after retirement. Monthly payments will begin on what would have been the Participant's earliest retirement date and continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made, the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

■ After early retirement eligibility

The amount which would have been payable to the spouse had the Participant retired on the first day of the month in which death occurred, having elected a 50% joint and survivor annuity with his spouse named as the survivor. Monthly payments will begin as of the first day of the month following the Participant's death and will continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

50% joint and survivor

75% joint and survivor

100% joint and survivor

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Social Security Level Income

Lump sum (for participants terminating on or after June 1, 2014)

Optional form conversion factors

417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective December 31, 2021.

Covered employees	All eligible employees of adopting subsidiaries participate in the Plan.
Participation date	The plan is closed to new participants effective January 1, 2010.
Status of plan	Benefit accruals were frozen effective December 31, 2021. No new employees are eligible to participate in the plan on or after January 1, 2010.

Definitions

Credited Service	<p>Elapsed time, computed to the nearest 1/12th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Credited service is frozen effective December 31, 2021.</p> <p>Credited service earned prior to January 1, 1989 is included.</p>
Vesting Service	<p>Elapsed time, computed to the nearest 1/365th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date.</p> <p>Vesting service earned prior to January 1, 1989 is included.</p>
Credited Average Basic Compensation	<p>Average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1.</p> <p>For Noveon participants, only Credited Average Basic Compensation on or after January 1, 2006 will be used.</p>
Final Average Compensation	Average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	Day of participant's 65th birthday.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Eligible on Normal Retirement Date.
Early retirement	Eligible at age 55.
Postponed retirement	Retirement after NRD
Deferred vested termination	Eligible after 5 years of vesting service or at age 55.
Disability	No disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such Contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan.
Preretirement death benefit	Upon the death of a vested active or former employee prior to the commencement of retirement benefits, the spouse of this employee is eligible to receive a spouse's retirement benefit, provided they have been married at least one year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of:

- (a) 0.95% of Final Average Compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation; such sum is then multiplied by years of benefit service (to the nearest 1/12th year) up to 30 years.
- (b) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).

The monthly benefit for participants formerly in the Agrigenetics Retirement Plan is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the Agrigenetics plan as of December 31, 1994 plus the Lubrizol benefit with service after December 31, 1994.

The monthly benefit for participants formerly in the Carroll Scientific Inc. Defined Benefit Plan and Trust is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the CSI Plan as of December 30, 1999 plus the Lubrizol benefit with service after January 1, 2000.

The monthly benefit for participants from Avecia is equal to the transferred accrued benefit as of January 31, 2004 plus the Lubrizol benefit with service after January 31, 2004.

The monthly benefit for participants formerly in the Noveon Salaried Pension Plan (merger as of January 1, 2006) is equal to the greater of the Lubrizol benefit with all service and prospective pay less the adjusted benefit payable by BF Goodrich, or the frozen accrued benefit under the Noveon plan as of February 28, 2006.

Benefit accruals were frozen effective December 31, 2021.

Early retirement

The pension benefit available at early retirement is the accrued normal retirement benefit with payments commencing at the participant's Normal Retirement Date or, alternatively, payable immediately with a reduction of 3/12% for each month the early retirement date precedes age 62.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

NPM Divestiture

Effective as of the date of employment termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but are less than 55 as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successor on or after age 55 or considered a Transferred Employee will be eligible for early retirement benefits. Effective January 1, 2017, the plan was amended such that a Transferred Employee shall be eligible for early retirement benefits without regard to whether the Transferred Employee has terminated from NPM or its successors.

Deferred vested termination

The deferred vested benefit available following termination is the accrued normal retirement benefit and can be paid beginning at age 65, or on a reduced basis as early as age 55.

Preretirement death

■ Prior to early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid when the employee would have reached 55.

■ After early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid immediately.

Other Plan Provisions

Forms of payment

Automatic ten year certain and continuous form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment

Single life
10-year certain and life
15-year certain and life
50% joint and survivor
75% joint and survivor

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

100% joint and survivor
Lump sum

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences

For all others: 6.0% interest and the Revenue Ruling 2001-62 mortality table

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective December 31, 2022.

Covered employees

All hourly full-time and part-time employees of Noveon employed at one of the locations listed below and who is also covered by a collective bargaining agreement with one of the unions listed below. This includes all former Performance Materials division wage employees of BFGoodrich who were actively employed by Noveon on February 28, 2001.

Schedule	Union Locals	Location
1	5	Akron, Ohio Plant 3
	72, 369, 522, 27	Louisville, Kentucky
	1294	Calvert City, Kentucky
2	342-C	Cincinnati, Ohio
3	465	Charlotte, North Carolina

Under Schedule 4 (Scher Chemical), collectively bargained employees from Union Local No. 560.

Participation date

Immediate eligibility for covered employees under Schedules 1, 2 and 3.

Collectively bargained employees (Union Local No. 560) under Schedule 4 (Scher Chemical) will enter upon the earlier of (a) attainment of age 20 ½ and 1 year of service (entry date is nearest January 1) or (b) six consecutive full calendar months of employment (entry date is January 1 coincident with or next following).

Effective January 1, 2014, the Plan is closed to new hires and re-hires.

Status of plan

The plan has ongoing benefit accruals, except for Schedule 4. Benefit accruals for Schedule 4 were frozen effective December 31, 2022. No new employees are eligible to participate in the plan on or after January 1, 2014.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Definitions

Benefit Service

Benefit Service for Schedules 1 through 3 shall reflect the period from the later of the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) or the acquisition date below to the participant's Severance from Service date. Benefit Service shall include all completed years of service, all fractional years of service, calculated using the number of completed dates of service as a percentage of 365 days in a year.

Location	Acquisition Date
Charlotte	05/04/1992
Cincinnati	01/01/1987

Benefit service for Schedule 4 is based on 1,000 hours of service during a Plan Year during which the employee is an active participant.

Effective December 31, 2013, benefit service is frozen for Louisville participants with 10 years or less of vesting service and Calvert City participants with 5 years or less of vesting service.

Vesting service

Vesting Service for Schedules 1 through 3 shall reflect the period from the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) to the participant's Severance from Service date.

Vesting service for Schedule 4 is based on a Plan Year of 1,000 or more hours of service.

Credited Average Basic Compensation

For Schedule 3, the average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1, commencing January 1, 2006.

Final Average Compensation

For Schedule 3, the average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination. Compensation for this purpose commenced January 1, 2006.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the Employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65, except with a fifth anniversary of participation for Schedule 4.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	Eligible on or after Normal Retirement Date (age 65 for all; except with a fifth anniversary of participation for Schedule 4).
Early retirement	Eligible at age 55 with 10 years of Vesting Service for Schedules 1 and 2. Schedule 3 provides eligibility at age 55. Schedule 4 employees can retire from active employment at age 60 or age 55 with 15 years of Vesting Service. Schedule 1 employees can retire early with 30 years of Vesting Service.
Postponed retirement	Retirement after NRD
Deferred vested termination	<p>For Schedules 1, 2, and 3, upon termination after completing 5 years of vesting service. For Schedule 4, participants are fully vested after 4 years of vesting service with vesting accumulated evenly over the full years of vesting service.</p> <p>As of December 31, 2013, all frozen participants are automatically vested in their accrued benefit, regardless of whether they have attained 5 years of vesting service.</p>
Disability	If a participant becomes disabled prior to attaining age 65 and after completing 5 years of Vesting Service, he is entitled to a Disability benefit.
Preretirement death benefit	Upon death after completion of 5 years of vesting service, provided that the employee has been married to his current spouse for at least one year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service of former Performance Materials division employees from BFGoodrich to the extent credited under the BFGoodrich Plan for Wage Employees): (a) offset by (b):
 - (a) Monthly amount as outlined in the Schedule below multiplied by Total Years of Benefit Service (limited to 44 years for Schedule 2 participants).
 - (b) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Date.

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- (2) Future Service Formula (taking into account only service with Noveon after February 28, 2001): Monthly amount as outlined in the Schedule below multiplied by Benefit Service after February 28, 2001.

Schedule	For Employees retiring on or after:	Monthly Pension Amount per year of Benefit Service:
1 – Akron	March 1, 2001	\$36.00
	August 1, 2001	37.00
1 – Louisville	March 1, 2001	40.00
	May 9, 2004	43.00 (future service only)
	June 1, 2007	45.00
	May 9, 2013	55.00
	May 1, 2018	60.00
	(UFCW employees only)	
	May 9, 2018	60.00
1 – Calvert City	March 1, 2001	40.00
	September 15, 2005	43.00 (future service only)
	October 13, 2008	48.00
	August 1, 2013	55.00
	August 1, 2018	60.00
2 – Cincinnati	January 1, 1987–	14.00
	April 1, 1993	
	April 1, 1993	15.00 (future service only)
	April 1, 1994	16.00 (future service only)
	April 1, 1996	17.00 (future service only)
	April 1, 1997	19.00 (future service only)
	April 1, 1998	21.00 (future service only)
	April 1, 1999	23.00 (future service only)
	April 1, 2000	25.00 (future service only)
	April 1, 2001	28.00 (future service only)
	April 1, 2002	29.00 (future service only)
	April 1, 2003	30.00 (future service only)
	April 1, 2004	32.00 (future service only)
	April 1, 2005	33.00 (future service only)
	April 1, 2006	34.00 (future service only)
	April 1, 2007	35.00 (future service only)
3 – Charlotte	March 1, 2001	

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The greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service and compensation of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees): The greater of (a) and (b), offset by (c):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.
- (c) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Age.

- (2) Future Service Formula (taking into account only service and compensation with Noveon after February 28, 2001): The greater of (a) and (b):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.

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Effective March 1, 2006, the monthly benefit is equal to the greater of (1) and (2) less (3):

- (1) .95% of final average compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation, such sum then multiplied by years of benefit service up to 30 years.
- (2) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).
- (3) Adjusted benefit payable by BFGoodrich.

The above result is subject to the minimum accrued benefit from the prior benefit formula (reduced by the benefit payable from BFGoodrich) as of February 28, 2006.

4 – Scher Chemicals December 31, 2004

The monthly benefit is equal to 1% of the participant's Average Compensation multiplied by Years of Benefit Service as a participant where Average Compensation consists of the average of the participant's highest five consecutive Plan Years of compensation.

Early retirement

Schedule	Earliest unreduced retirement age	Percentage reduction per month
1	62 or 30 years of Benefit Service	0.400%
2	65	0.167 (62-65) 0.250 (55-62)
3	62	0.250
4	65	Actuarial

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

NPM Divestiture

Effective as of the date of termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

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Affected employees who are at least age 50 as of December 31, 2006 but have not yet attained their Early Retirement Date as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successors on or after reaching his or her Early Retirement Date (counting service with NPM, its affiliates or successors thereto as service with the Employer) shall be eligible for early retirement benefits.

Supplemental Retirement

For Schedule 1 participants who retire on or after age 55, but before age 62, with 30 or more years of Benefit Service, a supplemental benefit equal to (1) offset by (2):

(1) Benefit

Pension amount times 30 plus \$50, plus \$10 per year that age is greater than 55, plus pension amount plus \$5.50 per year of Benefit Service greater than 30

(2) Early Retirement Benefit.

The supplemental benefit is payable under the earlier of:

1. The participant's 62nd birthday, or
2. The participant's eligibility date for OASDI benefits under the Federal Social Security Act, or participant's death.

All prior service of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees, shall be taken into account for purposes of determining the early retirement supplement. However, The Lubrizol Corporation Wage Employees' Pension Plan shall only pay a fraction of the supplemental benefit. The fractional amount to be paid shall be equal to one (1) less a fraction, the numerator of which is the participant's Benefit Service as of February 28, 2001 (not to exceed 30), and the denominator of which is 30 years.

No supplement is payable if the BFGoodrich benefit commences prior to retirement.

Deferred vested termination

For Schedules 1 and 3, upon termination after completing 5 years of vesting service, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65. An actuarially equivalent benefit is available as early as age 55.

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For Schedule 1 participants with benefits frozen as of December 31, 2013, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65, regardless of years of vesting service. An actuarially equivalent benefit is available as early as age 55.

For Schedule 2, upon termination after completing 5 years of vesting service, accrued monthly benefit payable at age 65 or reduced benefits (in the same manner as early retirement) as early as age 55 if 10 years of vesting service.

For Schedule 4, participants are fully vested after 4 years of Vesting Service with vesting accumulated evenly over the full years of Vesting Service. An actuarially equivalent benefit is available as early as age 60 or age 55 with 15 years of Vesting Service.

Special Termination Benefit

For employees of Schedule 3 who are terminated due to Reduction in Force, who have attained age 50 but not yet reached age 55, and have completed at least 5 years of Vesting Service, a Special Termination Benefit is payable at Normal Retirement Date, or a reduced benefit is payable as early as age 55 that is equal to the Normal Retirement Benefit reduced by 0.5% for each full calendar month that benefit commencement precedes the participant's 62nd birthday.

If former Performance Materials division wage employees from BFGoodrich are terminated due to a Reduction in Force, The Lubrizol Corporation Wage Employees' Pension Plan shall pay all Special Deferred Vested Termination benefits (including any subsidized benefits related to prior service and compensation) in excess of the BFGoodrich Plan obligation to pay under the terms of the Deferred Vested Terminations benefit provisions.

Plant Closure Benefit

For employees of Schedule 1 who are terminated due to complete and permanent discontinuance of operations at a manufacturing plant, who have completed at least 25 years of Vesting Service (regardless of age), or had attained age 55 and had not completed 5 years of Vesting Service and is not receiving a Disability Pension, a Plant Closure benefit equal to the unreduced Normal Retirement Benefit is payable immediately. For those employees eligible only for a deferred vested benefit, they may elect a lump sum benefit equal to a multiple of pay, based on years of Vesting Service instead of receiving their Deferred Vested Pension.

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For employees in Schedule 3: A benefit payable immediately equal to the greater of (1) and (2) below:

- (1) Final Average Earnings Pension Amount portion of the Normal Retirement Benefit reduced 0.50% for each full calendar month, up to a maximum of 84 months that benefit commencement precedes the participant's 62nd birthday.
- (2) Unreduced Service Credit Pension Amount.

Disablement

For Schedule 4 participants, the Disability benefit is equal to the Normal Retirement Benefit based on the monthly pension in effect and Benefit Service at the time the participant became disabled. The participant's accrued benefit is actuarially reduced for commencement prior to Normal Retirement Date. For Schedule 1 employees and Schedule 3 employees, no disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan

Preretirement death

- Prior to early retirement eligibility 50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at age 55. Benefits will commence at pensioner's age 55.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

- After early retirement eligibility 50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at the later of age 55 and age at death.

For employees in Benefit Schedule 1 only:

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\$2,250 is paid to the estate of a deceased employee who terminates employment after age 60 and meets Early or Normal Retirement eligibility requirements.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

Other Plan Provisions

Forms of payment

Automatic 5-year certain and life (Schedule 1), single life form (Schedule 2), or a 10-year certain and life (Schedule 3 and 4) for unmarried participants

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms

■ Schedule 1

5-year certain and life
10-year certain and life
50% joint and survivor
75% joint and survivor
100% joint and survivor
Lump sum

■ Schedule 2

Single life
5-year certain and life
10-year certain and life
50% joint and survivor
60% joint and survivor
70% joint and survivor
80% joint and survivor
90% joint and survivor
100% joint and survivor
Level income annuity

■ Schedule 3

Single life
5-year certain and life (through May 2, 2006)
10-year certain and life
15-year certain and life (through May 2, 2010)
50% joint and survivor
75% joint and survivor

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	100% joint and survivor Lump sum (if less than \$5,000)
■ Schedule 4	Single life 5-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion	For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences Schedule 1 and 2: For all others, 6.0% interest and 1983 GAM Male mortality table Schedule 3 and 4: For all others, 6.0% interest and Revenue Ruling 2001-62 mortality table
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

Benefit accruals for Schedule 4 were frozen effective December 31, 2022.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha employees' Pension Plan (CSI)

Plan Provisions

The plan was restated effective January 1, 2013. The most recent amendment reflected in the following plan provisions was effective July 24, 2017.

Covered employees	All employees of the Employer hired before June 1, 2006.
Participation date	<p>Covered employees are eligible for participation on the first of the month coincident with or next following age 19 and completion of at least 1,000 hours of employment in the 12 month period beginning on date of employment or any subsequent 12 month period beginning on an anniversary date.</p> <p>No new employees hired on or after June 1, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2016. No new employees hired on or after June 1, 2006 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2016.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

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Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
Early retirement	Age 55.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first 5 years and 3 1/3% for the next 5 years that early retirement precedes normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payment under the 50% joint and survivor annuity the day before the participant died.

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Other Plan Provisions

Forms of payment	Automatic single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor.
Optional forms of payment	Single life 10-year certain and life 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor Any of the joint and survivor forms above with a 10, 15 or 20 year certain period Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest. Group Annuity Mortality Table for 1983 male rates for participants and Group Annuity Mortality Table for 1983 female rates for spouses.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Plan Provisions

The plan was restated effective January 1, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All salaried employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of age 21 with 1 year of service or age 30 if attained prior to September 4, 2003.</p> <p>No new employees hired on or after September 4, 2003 are eligible to participate in the plan.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2005. No new employees hired on or after September 4, 2003 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2005.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.
Credited service	Plan is frozen.
Participation service	Elapsed time from Participation date.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

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Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are 100% vested on December 31, 2005.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Accrued benefit, reduced by 3.0% per year from age 65 to 60 (from age 62 to 60 if the participant has 25 years of vesting service) and 5.0% per year from age 60 to 55.</p> <p><u>CologneRE:</u></p> <p>Accrued benefits, reduced by 5.0% per year from age 65 to 55.</p> <p><u>NationalRE:</u></p> <p>Accrued benefit, reduced by 5.0% per year from age 60 to 59 and 4.0% per year from age 59 to 55 if the participant has 20 years of vesting service.</p> <p>Otherwise the reduction is based on the early retirement reduction schedule shown below:</p>

Age	Factor
55	0.50
56	0.54
57	0.58
58	0.62
59	0.66
60	0.70
61	0.74
62	0.79
63	0.85
64	0.92

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Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit, payable as early as age 55, reduced by 6.0% per year from age 65 to 60 and 5.0% per year from age 60 to 55.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Level income annuity Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount. For all others: 7.0% interest and 417(e) unisex mortality table.
Pension Increases	None

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Plan participants' contributions None

Maximum limits on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as salaried or hourly in a participating location as provided in Appendix A of the JM Employees Plan document, except independent contractors, leased employees, and employees, in an ineligible collective bargaining unit.
Participation date	One year of service. Plan is closed to new entrants hired after December 31, 2006.
Status of plan	Benefit accruals are frozen as of December 31, 2007. No new employees are eligible to participate in the plan after December 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2007.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% (100% if eligible for early retirement) of the monthly pension benefit as of the date of death, reduced for the 50% (100% if eligible for early retirement) joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.

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Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	If hourly non-union employee, 10 years of vesting service, mentally or physically incapable of employment, eligible for Social Security disability benefits and not eligible for LTD plan. If salaried employee, eligible for LTD plan.
Preretirement death benefit	Eligible for vested or retirement benefit.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service).
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 (age 50 for participants on December 31, 1988) based on the early retirement reduction schedule shown below:

Age	Factor
50	0.26
51	0.28
52	0.30
53	0.33
54	0.36
55	0.39
56	0.42
57	0.46
58	0.50
59	0.55
60	0.61
61	0.67
62	0.74
63	0.81
64	0.90

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Disablement

Accrued benefit determined at earlier of December 31, 2007 or date of termination payable at early or normal retirement age. Continue to earn Vesting Service to age 65.

Preretirement death

- Prior to early retirement eligibility
Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with a 50% contingent annuitant option when first eligible and died on the following day.
- After early retirement eligibility
The surviving spouse receives a survivor annuity as if participant had commenced payments under the 100% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.
Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment

Single life
25% joint and survivor
50% joint and survivor
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000)

Optional form conversion factors

- Deferred Disability and Non-Disability Benefits
Principal annuitant determination uses RP-2014 White Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 65% male and 35% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 35% male and 65% female. The factors are determined with a 6% interest rate.
- Immediate Disability Benefits
Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.

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■ Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Hourly Plan or nonparticipating employer. No Credited Service is earned after December 31, 2007.
Pension Increases	None
Plan participants' contributions	Discontinued January 1, 1986; provide supplemental benefit and minimum cash refund from the plan.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as hourly in a participating location, except independent contractors and leased employees.
Participation date	One year of service. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.
Status of plan	The plan has ongoing benefit accruals. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.

Definitions

Accrued benefit	A monthly pension based on benefit rates, which are based on periods of Credited Service and location at date of calculation.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Calendar years after Participation Date in which participant completes 1,800 hours; partial years credited for less than 1,800 hours.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 60, age 55 and 15 years of vesting service or 30 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	10 years of Vesting Service, mentally or physically incapable of employment.
Preretirement death benefit	Eligible for vested or retirement benefit.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

JM Hourly Benefit Rates

Location	Annual Accrual Rate for 2018	Location	Annual Accrual Rate for 2018
Bremen, Indiana	\$204	Penbryn	\$312
CEELCO	132	Phenix City, AL	204
Cleburne*	360	Plattsburgh	216
Defiance (GMP)	468	Richland	180
Defiance UAW	468	Richmond, Indiana	324
Edison (Zeston)	252	Richmond, Virginia	276
Etowah	384	Rockdale	312
Fernley	216	Southgate	216
Hazleton	204	Waterville (plant 1, IBT 20)	396
Jacksonville	204	Waterville (plant 1, UAW)	384
Lewiston	252	Waterville (plant 7, IBT 20)	396
Macon	216	Waterville (plant 7, UAW)	384
McPherson	342	Willows	330
Oklahoma City	240	Winder*	324

Accrual supplements are available to employees who meet the 55/25 age and service criteria prior to termination and prior to the Eligibility End Date.

Location	Ultimate Supplement Rate	Eligibility End Date
Cleburne	\$9	2/18/2007
Defiance (GMP)	7	8/16/2010
Defiance UAW	7	9/30/2010
Edison (Zeston)	3	10/15/2011
Penbryn	11	1/1/2012
Richmond, Indiana	7	11/1/2013
Richmond, Virginia	5	Ongoing
Rockdale	2	10/9/2009
Waterville (plant 1, IBT 20)	7	4/18/2006
Waterville (plant 1, UAW)*	5	7/16/2009
Waterville (plant 7, IBT 20)	7	4/18/2006
Waterville (plant 7, UAW)*	5	7/16/2009
Winder	2	10/15/2011

*Eligible Waterville UAW participants who met the 55/25 criteria prior to 7/15/2006 receive a \$7 multiplier supplement. Eligible Waterville UAW participants who met the 55/25 criteria after 7/14/2006 and before 7/16/2009 receive a \$5 multiplier supplement.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Early retirement

Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service and retire at certain locations).

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit payable as early as age 55 based on the early retirement reduction schedule shown below.

Age	Factor
55	0.40
56	0.44
57	0.48
58	0.52
59	0.56
60	0.61
61	0.67
62	0.74
63	0.82
64	0.90

Disablement

Accrued benefit payable immediately plus a supplemental benefit of \$100 per month payable to earlier of age 65 or eligibility for on unreduced Social Security benefit.

Preretirement death

■ Prior to early retirement eligibility

Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with 50% contingent annuitant option at age 55, or date of death if later, and died on the following day.

■ After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
■ Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 Blue Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 85% male and 15% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 15% male and 85% female. The factors are determined with a 6% interest rate.
■ Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.
■ Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Employees Retirement Plan. After 5 years of Credited Service under the Employees Retirement Plan, all Service (or Vesting Service after December 31, 2007) is accounted for under the Employees Retirement Plan but is offset by the benefit accrued under the Hourly Plan.
Pension Increases	None

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

Discontinued August 1, 1966; if not distributed in a lump sum, provide supplemental benefit and minimum cash refund from the plan.

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer hired before July 1, 2017, except independent contractors, leased employees, employees whose conditions of employment are covered by a collective bargaining agreement, and non-resident aliens who received no earned income from sources with the United States.
Participation date	<p>Covered employees are eligible for participation on the day of completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after July 1, 2017.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2017. No new employees are eligible to participate in the plan on or after July 1, 2017.

Definitions

Accrued benefit	Frozen benefit based on credited service frozen as of June 30, 2017 and compensation earned through December 31, 2017.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 50 and 5 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	All participants are 100% vested on June 30, 2017.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3.6% per year for the first 10 years by which the early retirement date precedes the normal retirement date, and by 2.4% per year for the next 5 years.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 50 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the participant's earliest retirement age, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists). If the participant dies while actively employed, the first 12 monthly payments are guaranteed.

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- After early retirement eligibility
The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the first day of the month following death, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists).
If the participant dies while actively employed, the monthly payments for the first 10 years are guaranteed.

Other Plan Provisions

Forms of payment	Automatic ten-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 75% joint and survivor 100% joint and survivor 10-year certain and life 5-year certain only 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount. For all others: 6.0% interest and 1971 male Group Annuity mortality table.
Late retirement increases	Factors in Appendix C of the USAU plan document.
Pension Increases	None
Plan participants' contributions	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All hourly-paid employees at a participating location.
Participation date	Covered employees are eligible for participation on the later of date on which the participating location becomes covered under the plan and the first day of the month coincident or following the date of becoming an eligible employee.
Status of plan	The plan has ongoing benefit accruals. Plan is closed to new entrants at Sayre location effective January 1, 2012. Plan is closed to new entrants at Texarkana, Waterloo and Omaha locations effective January 1, 2015.

Definitions

Accrued benefit	A monthly pension based on benefit rates which are based on periods of Credited Service and location at date of calculation.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	<p>One year for each plan year during which the participant worked at least 1,600 hours. If the participant earns less than 1,600 hours, a partial year of service will be credited to the closest 1/10 of a year.</p> <p>In addition, the participant does not receive any credited service if he completes less than 501 hours in any plan year, unless disability, retirement, death occurs, or participation commences or resumes in that year.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

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Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement Later of age 65 and 5 years of service.

Early retirement Age 60 and 5 years of vesting service.

Postponed retirement Retirement after NRD.

Deferred vested termination 100% vested after 5 years of vesting service.

Disability Determined to be totally and permanently disabled on or after attaining age 45 and completing 10 years of vesting service.

Preretirement death benefit 5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

Benefit Rates

Texarkana, Arkansas

Date	Benefit Rate
01/01/1984-01/31/1984	\$10.50
02/01/1984-11/01/1987	\$11.00
11/02/1987-12/31/1990	\$12.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-12/31/2007	\$17.00
01/01/2008-08/24/2008	\$24.00
08/25/2008 and later	\$30.00

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Plan Sponsor: Berkshire Hathaway Credit Corporation
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Waterloo, Iowa

Date	Benefit Rate
01/01/1984-06/04/1987	\$10.50
06/05/1987-12/31/1989	\$11.00
01/01/1990-12/31/1996	\$14.00
01/01/1997-12/31/1999	\$15.00
01/01/2000-12/31/2004	\$17.00
01/01/2005-12/31/2007	\$20.00
01/01/2008-12/31/2009	\$24.00
01/01/2010-12/31/2010	\$25.00
01/01/2011-12/31/2011	\$26.00
01/01/2012-12/31/2012	\$27.00
01/01/2013-12/31/2013	\$28.00
01/01/2014-12/31/2014	\$29.00
01/01/2015-12/31/2015	\$30.00
01/01/2016-12/31/2016	\$31.00
01/01/2017-12/31/2017	\$32.00
01/01/2018-12/31/2018	\$33.00
01/01/2019-12/31/2019	\$34.00
01/01/2020-12/31/2020	\$35.00

Sayre, Pennsylvania

Date	Benefit Rate
01/01/1984-01/01/1987	\$10.00
01/02/1987-10/18/1987	\$10.50
10/19/1987-12/31/1990	\$11.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-10/18/2002	\$17.00
10/19/2002-10/18/2003	\$20.00
10/19/2003-12/31/2006	\$24.00
01/01/2007-12/31/2007	\$28.00
01/01/2008-12/31/2009	\$30.00
01/01/2010-12/31/2011	\$33.00
01/01/2012 and later	\$35.00

Laporte, Texas

Date	Benefit Rate
11/06/2006 and later	\$30.00

Omaha, Nebraska

Date	Benefit Rate
06/02/2008 and later	\$30.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

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Early retirement	Accrued benefit, reduced by 6 2/3% per year prior to normal retirement date. Participants who attained age 60 and complete at least 30 years of vesting service are eligible to receive an unreduced pension benefit on the annuity start date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit, payable as early as age 60, reduced by 6 2/3% per year prior to normal retirement date.
Disablement	Accrued benefit determined as of disability payable immediately, unreduced for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest and the 1994 Group Annuity unisex mortality table projected to 2022.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Plan Provisions

The plan was restated effective December 31, 2010. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	<p>Cerro Brave: employees represented by the United Steelworkers of America, AFL-CIO, and its Local 6738.</p> <p>O&M: employees represented by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) Local No. 864.</p>
Participation date	<p>Cerro Brave: Participation begins on the date of hire. No new employees are eligible to participate in the plan on or after December 31, 2007.</p> <p>O&M: Participation begins on the date the employee attained age 21 and completed one year of service.</p>
Status of plan	<p>As of January 1, 2016, the plan has active participants in Cerro Brave and O&M only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Cerro Brave and December 19, 2000 for O&M.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007.</p>

Definitions

Accrued benefit	<p>Cerro Brave: A monthly pension of \$23.50 multiplied by years of credited service. This benefit is frozen as of December 31, 2007.</p> <p>Cerro Bristol: Frozen benefit as of December 19, 2000.</p>
Vesting service	<p>Cerro Brave: Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>O&M: Elapsed time from date of hire.</p>
Credited service	<p>Plan is frozen.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
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Early retirement	Cerro Brave: Age 60 and 10 years of credited service. O&M: Age 62 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service.
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Disability	15 years of credited service (10 years for O&M).
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Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.
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Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	Accrued benefit, reduced by 6% for Cerro Brave and 6.67% for O&M for each year by which the early retirement date precedes the normal retirement date.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of credited service at the date of terminations, the benefit is payable as early as the early retirement age, reduced by 6.67% for each year by which the early retirement date precedes the normal retirement date.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Disablement Accrued benefit payable immediately if qualified for Social Security disability benefits. Otherwise a temporary disability benefit is payable until the earlier of normal retirement date or the date the participant is eligible for Social Security disability benefits.

Preretirement death

- Prior to early retirement eligibility The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
- After early retirement eligibility If the participant dies after attaining age 55 and completed 10 years of credited service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death.

Other Plan Provisions

Forms of payment Automatic Single life for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment Single life
50% joint and survivor
75% joint and survivor
100% joint and survivor
10-year certain and life.
Social Security level income option.
Lump sum (if less than \$5,000)

Optional form conversion factors For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values.

For all others: 7 % interest and the 1994 Group Annuity unisex mortality table projected to 2002.

Pension Increases None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

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Plan participants' contributions None

Maximum limits on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of the first day of the month following the first anniversary of the date of hire (provided 1,000 hours of service was earned in the initial twelve-month period of hire) or the first day of any subsequent plan year following a plan year in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after August 15, 1983.</p>
Status of plan	Benefit accruals are frozen as of August 15, 1983. No new employees are eligible to participate in the plan on or after August 15, 1983.

Definitions

Accrued benefit	Frozen benefit as of August 15, 1983.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service. For plan years with less than 1,000 hours of service, one month of service is credited for each full 150 hours of service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

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EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service and elected coverage of death benefits. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3% for each year by which the early retirement date precedes age 62. No reduction for benefits payable after age 62.
Postponed retirement	An increased benefit actuarially equivalent to normal retirement benefit.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

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| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 15-year certain and life Social Security level income option Lump sum (if less than \$3,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all other purposes, 7% interest rate and 1951 Group Annuity Mortality Table projected to 1963 male only.
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (Flight Safety)

Plan Provisions

The plan was restated effective December 31, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except employees of FlightSafety Services Corporation, non-resident aliens who receive no income from sources within the United States and leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of December 31 or June 30 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2005.</p>
Status of plan	Benefit accruals are frozen as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants. No new employees are eligible to participate in the plan on or after December 31, 2005.

Definitions

Accrued benefit	Frozen benefit as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.</p> <p>A participant who is credited with 1,000 hours of service during December 31, 2016 through December 30, 2017 and 1,000 hours of service during January 1, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Early retirement	Age 55 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service or attained age 55 while actively employed.
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Disability	Not applicable.
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Preretirement death benefit	5 years of vesting service or attained age 55 while actively employed.
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The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	A reduced benefit actuarially equivalent to the normal retirement benefit.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination, the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
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Disablement	Not applicable.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Preretirement death

- Prior to early retirement eligibility
The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
- After early retirement eligibility
The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6% interest rate and 1971 Male Group Annuity Mortality Table.
Pension Increases	None
Plan participants' contributions	No employee contributions are required for plan years beginning after December 31, 1980. Employee contributions made before December 31, 1980 are fully vested.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Plan Provisions

The plan was restated effective December 20, 2013. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	Employees represented by the United Steelworkers of America, AFL-CIO.
Participation date	<p>Covered employees are eligible for participation on the earlier of June 1 or December 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or each anniversary of such date) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after May 31, 2006.</p>
Status of plan	Benefit accruals are frozen as of May 31, 2006. No new employees are eligible to participate in the plan on or after May 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of May 31, 2006.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>A participant who is credited with 1,000 hours of service during June 1, 2016 through May 31, 2017 and 1,000 hours of service during January 1, 2017 through December 31, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of service.
Disability	Permanent and total disablement with 5 years of credited service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6% for each year in which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Accrued benefit payable immediately after a 26-week waiting period, without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

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| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Participant gets greater of that factor or factor from Appendix A of the Precision plan document. For all others: 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2006 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2008. Employees hired on or after January 1, 2006 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2008.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, but excluding periods prior to attaining age 18.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation.
Monthly preretirement death benefit	66 2/3% of the monthly pension benefit as of the date of death, reduced for the 66 2/3% joint and survivor election and reduced for payment as early as the participant's 55th birthday payable to surviving spouse. A non-spouse beneficiary receives the participants' accrued benefit payable immediately for 5 years only.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Total and permanent disability with 5 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first five years by which the early retirement date precedes the normal retirement date, by 3 1/3% per year for the next five years and reduced actuarially for each additional year after.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at the later of normal retirement date, 10 th anniversary of participation and the date of termination.
Disablement	Accrued benefit payable at NRD.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Preretirement death

- Prior to early retirement eligibility
The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 66 2/3% joint and survivor annuity and died on the day after benefits commenced. The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.
- After early retirement eligibility
The surviving spouse receives a survivor annuity as if participant had commenced payments under the 66 2/3% joint and survivor annuity the day before the participant died.

The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.

Other Plan Provisions

- Forms of payment** Automatic five-year certain and life form for unmarried participants.
Automatic actuarially equivalent 66 2/3% joint and survivor form for married participants.
- Optional forms of payment** Five-year certain and life
10-year certain and life
66 2/3% joint and survivor
75% joint and survivor
Lump sum (if less than \$7,500)
- Optional form conversion factors** For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which benefit commences.

For all other purposes, 5% interest and 1971 Male Group Annuity mortality table.
- Pension Increases** None
- Plan participants' contributions** No employee contributions are required for plan years beginning after December 31, 1982. Employee contributions made before January 1, 1983 are fully vested.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees and certain employees whose conditions of employment are covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>
Status of the plan	<p>As of January 1, 2016, the plan has active participants in Legacy and Russell only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Legacy and March 31, 2006 for Russell. No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>

Definitions

Accrued benefit	<p>Legacy: Frozen benefit as of December 31, 2007 equal to the sum of (1) and (2).</p> <p>(1) Basic benefit frozen as of December 31, 2007</p> <p>(2) Excess benefit frozen as of December 31, 2007</p> <p>Russell: Frozen benefit as of March 31, 2006</p>
Vesting service	Elapsed time from date of hire.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Legacy: Age 55 and 10 years of vesting service. Russell: Age 55 and 20 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Legacy: Age 50, 10 years of vesting service and eligible for Social Security disability benefit within an approved period. Russell: Total and permanent disability with 15 years of vesting service.
Preretirement death benefit	Eligible for normal, early, late or deferred vested retirement benefits.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Legacy: Accrued benefit, reduced by the following schedule:</p> <ol style="list-style-type: none">(1) Basic benefit is reduced by 4.8% for each year by which the early retirement date precedes the normal retirement date.(2) Excess benefit is reduced by 7.8% per year for the first three years by which the early retirement date precedes the normal retirement date, 5.4% per year for the next two years and 3.6% per year for the next five years after. <p>Russell: Accrued benefit, reduced by 5.00% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 6.67% per year for the next five years.</p> <p>Huffy: Accrued benefit, reduced by 7.20% for each year by which the early retirement date precedes the normal retirement date.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. Legacy and Huffy participants who completed 10 years of vesting service at the date of termination can commence benefits as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section. Russell participants can commence benefits as early as age 55 that are actuarially equivalent to their normal retirement benefit.
Disablement	Accrued benefit payable immediately without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 5-year certain and life (Russell and Huffy only) 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor (Russell and Huffy only) Lump sum (if terminate after July 1, 2014)

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Optional form conversion factors

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are reflected in the lump sum value if the participant retires after age 62 with 10 years of vesting service.

Legacy: For 50% joint and survivor optional form, the conversion factor is 0.92 decreased (increased) by 0.004 for each year by which the participant is older (younger) than the beneficiary. See the plan document for conversion factors applied to other optional forms. For late retirement increases, 8.0% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Russell: For all other purposes. 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Huffy: For all other purposes, 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and set back one year for beneficiaries.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of Dexter Shoe Company and (effective January 1, 1995) all employees of Pan Am Shoe Company.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2002 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2001. Employees hired on or after January 1, 2002 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2001.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are vested after September 17, 2001.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit
Early retirement	Accrued benefit, reduced by 6.67% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 3.33% per year for the next five years.
Postponed retirement	Greater of accrued benefit on normal retirement date increased by 5% per year that retirement is postponed beyond normal retirement date, or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

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| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. Lump sums payable on or after normal retirement date cannot be less than the lump sum calculated using the appropriate factor from Appendix A of the Dexter plan document. For all other purposes, 6% interest rate and Unisex 1984 Mortality Table set forward one year for participants and set back four years for beneficiaries.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Plan Provisions

The plan was restated effective January 1, 2002. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees NonUnion: All employees of the employer, except employees in a collective bargaining unit.

Union: Employees represented by the United Shoe Workers of America, local 211-A of Fort Worth, Texas, AFL-CIO.

Participation date Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.

No employees hired or rehired on or after January 1, 2011 are eligible to participate.

Status of the plan NonUnion: Benefit accruals are frozen as of December 31, 2014. Employees hired on or after January 1, 2011 are not eligible to participate.

Union: The plan has ongoing benefit accruals. However, as of January 1, 2017, there are no Union employees so there are no participants accruing benefits in the plan. Employees hired on or after January 1, 2011 are not eligible to participate.

Definitions

Accrued benefit NonUnion: Frozen benefit as of December 31, 2014.
Union: As of January 1, 2017, there are no Union active participants accruing benefits in this plan.

Vesting service Each plan year with 1,000 hours of service is a Year of Vesting Service. In the initial year of hire and the final year of termination, partial vesting service will be granted for fewer than 1,000 hours.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Credited service	NonUnion: Benefits are frozen. Union: As of January 1, 2017, there are no Union active participants accruing benefits in the plan
Normal retirement date (NRD)	First of month coinciding with or next following the later of attainment of age 65 or the earlier of five years of participation or five years of vesting service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, unreduced if a vested NonUnion dies while actively employed, otherwise; reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday (60 for Union).

Eligibility for Benefits

Normal retirement	Later of age 65 or the earlier of the fifth anniversary of the date of participation or 5 years of vesting service.
Early retirement	NonUnion: Age 55 and 5 years of vesting service. Union: Age 60 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Union: Total and permanent disability with 15 years of vesting service. NonUnion: Total and permanent disability with 10 years of vesting service.
Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6.67% (5% for NonUnion) for each year by which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination (5 years for NonUnion), the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Accrued benefit payable immediately after a five-month waiting period, without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6.5% interest rate and 1971 Group Annuity Mortality Table projected to 1975 with scale D, 50% male 50% female.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of January 1, 2023

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	1	4	0	0	0	0	0	0	0	5
30-34	7	11	19	29	1	0	0	0	0	0	67
35-39	6	23	44	96	146	2	0	0	0	0	317
40-44	8	75	89	144	617	589	3	0	0	1	1,526
45-49	11	58	121	175	456	929	276	2	0	0	2,028
50-54	9	56	143	208	364	696	530	222	7	0	2,235
55-59	26	70	131	216	360	513	342	325	147	10	2,140
60-64	17	38	128	168	262	367	277	184	128	146	1,715
65-69	11	27	44	23	70	96	63	57	24	57	472
70 & over	6	9	10	1	12	9	11	6	4	15	83
Total	101	368	733	1,060	2,288	3,201	1,502	796	310	229	10,588

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

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a – Schedule of Active Participant Data as of January 1, 2023

Number accruing pay-related benefits and average plan compensation limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ²										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
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	1	86	0	0	0	0	0	87
	-	-	-	-	93,077	-	-	-	-	-	92,701
40-44	2	1	0	0	451	521	0	0	0	0	975
	-	-	-	-	96,974	89,751	-	-	-	-	93,085
45-49	0	0	1	1	241	748	199	0	0	0	1,190
	-	-	-	-	88,488	91,409	104,072	-	-	-	92,837
50-54	0	0	1	0	145	455	340	134	0	0	1,075
	-	-	-	-	87,108	91,807	102,745	101,433	-	-	95,851
55-59	0	0	0	0	96	272	136	172	81	0	757
	-	-	-	-	84,373	90,608	98,038	104,430	110,130	-	96,381
60-64	0	0	0	0	67	187	95	49	54	16	468
	-	-	-	-	81,315	83,006	91,020	117,064	115,354	-	91,583
65-69	0	0	0	0	14	47	16	16	4	6	103
	-	-	-	-	-	93,057	-	-	-	-	96,744
70 & over	0	0	0	0	1	1	3	1	0	1	7
	-	-	-	-	-	-	-	-	-	-	-
Total	2	1	2	2	1,101	2,231	789	372	139	23	4,662
	-	-	-	-	91,135	90,335	100,500	106,137	111,105	90,301	94,096

² Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	80,398,592	343,806,344	202,601,010	626,805,946
2024	61,707,069	14,255,778	198,039,204	274,002,051
2025	67,929,926	18,697,858	192,480,292	279,108,076
2026	72,729,275	21,334,174	186,756,370	280,819,819
2027	75,085,679	24,037,374	181,074,042	280,197,095
2028	79,864,599	28,140,748	175,302,335	283,307,682
2029	84,483,302	35,879,287	169,338,232	289,700,821
2030	86,635,454	35,317,307	163,193,174	285,145,935
2031	90,017,082	37,584,114	156,651,089	284,252,285
2032	92,260,627	38,675,519	149,627,770	280,563,916
2033	93,193,029	41,686,874	142,578,147	277,458,050
2034	95,310,385	44,218,187	135,616,938	275,145,510
2035	97,895,131	44,942,497	128,497,590	271,335,218
2036	100,369,541	45,671,499	121,173,793	267,214,833
2037	100,341,549	46,252,523	113,696,317	260,290,389
2038	101,760,903	45,863,875	106,124,964	253,749,742
2039	103,569,021	48,381,735	98,466,880	250,417,636
2040	104,006,619	48,139,291	90,780,429	242,926,339
2041	104,045,000	48,084,095	83,135,024	235,264,119
2042	104,989,930	47,311,829	75,578,352	227,880,111
2043	106,565,537	49,473,474	68,184,026	224,223,037
2044	105,550,265	48,486,055	61,019,863	215,056,183
2045	104,787,586	48,322,902	54,142,181	207,252,669
2046	102,116,484	46,951,341	47,611,064	196,678,889
2047	98,695,627	44,356,897	41,480,158	184,532,682
2048	94,625,766	41,448,040	35,793,986	171,867,792
2049	91,216,071	38,980,744	30,586,622	160,783,437
2050	87,413,420	36,974,486	25,880,024	150,267,930
2051	83,493,655	34,961,992	21,683,113	140,138,760
2052	79,285,048	32,543,413	17,991,741	129,820,202

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2053	75,118,079	30,463,684	14,789,613	120,371,376
2054	71,070,762	28,423,469	12,050,139	111,544,370
2055	66,952,952	26,412,228	9,738,647	103,103,827
2056	62,817,114	24,336,686	7,814,617	94,968,417
2057	58,678,913	22,341,453	6,234,085	87,254,451
2058	54,539,340	20,402,446	4,951,941	79,893,727
2059	50,441,070	18,534,786	3,923,951	72,899,807
2060	46,397,487	16,751,697	3,108,416	66,257,600
2061	42,436,003	15,061,684	2,467,353	59,965,040
2062	38,582,213	13,474,066	1,967,236	54,023,515
2063	34,857,197	11,989,143	1,579,279	48,425,619
2064	31,280,551	10,604,441	1,279,362	43,164,354
2065	27,869,787	9,323,923	1,047,732	38,241,442
2066	24,640,741	8,146,218	868,544	33,655,503
2067	21,606,864	7,069,064	729,301	29,405,229
2068	18,779,665	6,089,542	620,303	25,489,510
2069	16,168,426	5,204,343	534,116	21,906,885
2070	13,779,858	4,409,932	465,101	18,654,891
2071	11,617,851	3,702,551	409,015	15,729,417
2072	9,683,234	3,078,148	362,697	13,124,079

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2023

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2023	442,049,694	15.00000	442,049,694	40,483,225
Total				442,049,694	40,483,225

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Berkshire Hathaway Credit Corporation
EIN/PN	47-0679606 / 002
Plan Name	Berkshire Hathaway Consolidated Pension Plan
Valuation Date	January 1, 2023
Enrolled Actuary	Chad Fix
Enrollment Number	23-06729

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	80,398,592	343,806,344	202,601,010	626,805,946
2024	61,707,069	14,255,778	198,039,204	274,002,051
2025	67,929,926	18,697,858	192,480,292	279,108,076
2026	72,729,275	21,334,174	186,756,370	280,819,819
2027	75,085,679	24,037,374	181,074,042	280,197,095
2028	79,864,599	28,140,748	175,302,335	283,307,682
2029	84,483,302	35,879,287	169,338,232	289,700,821
2030	86,635,454	35,317,307	163,193,174	285,145,935
2031	90,017,082	37,584,114	156,651,089	284,252,285
2032	92,260,627	38,675,519	149,627,770	280,563,916
2033	93,193,029	41,686,874	142,578,147	277,458,050
2034	95,310,385	44,218,187	135,616,938	275,145,510
2035	97,895,131	44,942,497	128,497,590	271,335,218
2036	100,369,541	45,671,499	121,173,793	267,214,833
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2038	101,760,903	45,863,875	106,124,964	253,749,742
2039	103,569,021	48,381,735	98,466,880	250,417,636
2040	104,006,619	48,139,291	90,780,429	242,926,339
2041	104,045,000	48,084,095	83,135,024	235,264,119
2042	104,989,930	47,311,829	75,578,352	227,880,111
2043	106,565,537	49,473,474	68,184,026	224,223,037
2044	105,550,265	48,486,055	61,019,863	215,056,183
2045	104,787,586	48,322,902	54,142,181	207,252,669
2046	102,116,484	46,951,341	47,611,064	196,678,889
2047	98,695,627	44,356,897	41,480,158	184,532,682
2048	94,625,766	41,448,040	35,793,986	171,867,792
2049	91,216,071	38,980,744	30,586,622	160,783,437
2050	87,413,420	36,974,486	25,880,024	150,267,930
2051	83,493,655	34,961,992	21,683,113	140,138,760
2052	79,285,048	32,543,413	17,991,741	129,820,202

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2053	75,118,079	30,463,684	14,789,613	120,371,376
2054	71,070,762	28,423,469	12,050,139	111,544,370
2055	66,952,952	26,412,228	9,738,647	103,103,827
2056	62,817,114	24,336,686	7,814,617	94,968,417
2057	58,678,913	22,341,453	6,234,085	87,254,451
2058	54,539,340	20,402,446	4,951,941	79,893,727
2059	50,441,070	18,534,786	3,923,951	72,899,807
2060	46,397,487	16,751,697	3,108,416	66,257,600
2061	42,436,003	15,061,684	2,467,353	59,965,040
2062	38,582,213	13,474,066	1,967,236	54,023,515
2063	34,857,197	11,989,143	1,579,279	48,425,619
2064	31,280,551	10,604,441	1,279,362	43,164,354
2065	27,869,787	9,323,923	1,047,732	38,241,442
2066	24,640,741	8,146,218	868,544	33,655,503
2067	21,606,864	7,069,064	729,301	29,405,229
2068	18,779,665	6,089,542	620,303	25,489,510
2069	16,168,426	5,204,343	534,116	21,906,885
2070	13,779,858	4,409,932	465,101	18,654,891
2071	11,617,851	3,702,551	409,015	15,729,417
2072	9,683,234	3,078,148	362,697	13,124,079

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 002
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 7 Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance as of January 1, 2023

For plan 47-0679606 / 002, the Funding Standard Carryover Balance and Prefunding Balance was \$0 and \$26,504,729 on line 13 of the 2022 Schedule SB and is \$93,499,501 and \$329,717,325 on line 7 of the 2023 Schedule SB, respectively. The balance has been adjusted due to the merger of the below plans. Listed below are the Carryover and Prefunding Balances for the plans as of January 1, 2022.

Plan Name	Plan EIN/PN	Funding Standard Carryover Balance	Prefunding Balance
Berkshire Hathaway Consolidated Pension Plan	47-0679606 / 002	0	26,504,729
Berkshire Hathaway Consolidated Pension Plan	47-0679606 / 001	93,499,501	329,717,325

The Berkshire Hathaway Consolidated Pension Plan (47-0679606 / 001) merged into the Berkshire Hathaway Consolidated Pension Plan (47-0679606 / 002) on December 31, 2022. The merger was deemed de minimis and therefore the funding balance of \$26,504,729 from the de minimis plan was disregarded.

2022 Schedule SB Line 13 Adjusted for Merger

	Funding Standard Carryover Balance	Prefunding Balance
Line 13 without adjustment	0	26,504,729
Total merged into the Berkshire Hathaway Consolidated Pension Plan	93,499,501	329,717,325
Line 13 with adjustment	93,499,501	329,717,325

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

Changes from prior year

The plan was amended to purchase annuities for the majority of participants receiving an annuity who were in payment as of January 1, 2022 and had a monthly benefit less than \$500.

The plan was amended to merge into the TIMET Defined Benefit Retirement Plan as of December 31, 2022. The TIMET Defined Benefit Retirement Plan was renamed the Berkshire Hathaway Consolidated Pension Plan.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: TIMET Defined Benefit Retirement Plan

Plan Provisions

January 1, 1987, amended and restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was Amendment 3, effective August 1, 2020.

Status of the plan

The plan includes a Salaried Employee group and two Bargaining Employee groups that are all closed to new participants. Benefit Service for the Salaried Employees was frozen on December 31, 1988 and compensation was frozen on April 1, 1994.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Salaried Employees

Plan Provisions

Covered employees	All salaried employees not covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation after one year of service and after attaining age 21 prior to January 1, 1989.</p> <p>No new employees are eligible to participate in the plan on or after January 1, 1989.</p>

Definitions

Benefit service	Benefit service was frozen effective December 31, 1988. Service on or after that date is counted only to determine eligibility for an Age and Service Retirement or a Surviving Spouse's Benefit.
Vesting	Effective April 2, 1994, all salaried participants with an accrued benefit were immediately vested.
Final average compensation	The highest average of the five consecutive calendar years of pensionable pay (total pay prior to any deferrals to a 401(k) plan, including bonuses, overtime, and commissions) during the last ten years of service prior to April 1, 1994.
Normal retirement date (NRD)	The attainment of age 65.
Monthly pension benefit	<p>A participant's monthly pension benefit is equal to the sum of (a) and (b) below:</p> <p>(a) Benefit Service as of December 31, 1988 up to a maximum of 40, times 1.0% of Final Average Compensation, plus</p> <p>(b) Benefit Service as of December 31, 1988 up to a maximum of 35, times 0.5% of Final Average Compensation in excess of Social Security Covered Compensation.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

However, in no case will the annual benefit be less than the greater of the benefit accrued under the plan as of December 31, 1988, or Benefit Service as of December 31, 1988 times \$180.

Eligibility for Benefits

Normal retirement

Retirement on NRD.

Early retirement

- 55 & 30 retirement

After attainment of age 55 and completion of 30 years of service, with benefits reduced for early commencement prior to age 62. In addition, a \$225 monthly supplement is payable until age 62.

- 55 & 10 retirement

After attainment of age 55 and completion of 10 years of service, with benefits reduced for early commencement prior to age 65.

Postponed retirement

Retirement after NRD.

Deferred vested termination

Effective April 2, 1994, all participants with an accrued benefit are immediately vested.

Disability

Participants who become disabled and are in continuous receipt of benefits under the employer's long-term disability plan and under Title II of the Social Security Act until age 65 are eligible to receive a disability benefit commencing at age 65..

Preretirement death benefit

If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Surviving spouse benefit

If a participant who is still accruing service and has completed at least 15 years of service or has attained age 55 and at least 10 years of service dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Special retirement payment

Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>For early retirements under the Final Average Earnings formula, the accrued benefit is reduced by 1/2% for each month that early retirement precedes NRD.</p> <p>For early retirements under the flat dollar formula, the accrued benefit is reduced by graduated percentages ranging from 44.11% at age 55 to 0.00% at age 62.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date
Disablement	The normal retirement benefit accrued as of April 1, 1994 commencing at age 65
Preretirement death benefit	The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.
Surviving Spouse benefit	50% of original participant's accrued benefit, less 50% of the amount of any widow's benefit payable under a public pension, but no less than \$107.50 for any month prior to eligibility for a widow's benefit under a public pension nor less than \$57.50 for any later month.
Special Retirement	<p>A lump sum equal to the product of the following:</p> <ul style="list-style-type: none">• The participant's standard hourly vacation rate as of April 2, 1994, times• Regularly scheduled weekly hours, times• 8 if Continuous Service is greater than 20; 9 if Continuous Service is greater than 10, but less than 20; and 10 if Continuous Service is less than 10.

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This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	25% joint and survivor 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Toronto, OH Bargaining Employees

Plan Provisions

Covered employees	All hourly union employees at Toronto, OH.
Participation Date	Covered employees are eligible for participation after one year of service and after attaining age 21 prior to July 1, 1995. No new employees are eligible to participate in the plan on or after July 1, 1995.

Definitions

Continuous service	Elapsed time. Service only accrues while the employee is covered as an employee under a Basic Agreement.
Vesting	A participant is vested after 5 years of Continuous Service.
Normal retirement date (NRD)	The later of the attainment of age 65 or the date the participant has completed five years of Continuous Service.
Monthly pension benefit	For retirement on or after July 1, 2014, the monthly pension benefit payable at Normal Retirement is equal to the sum of the years of Continuous Service times the corresponding multiplier for each period as noted below:

Years of Continuous Service	Multiplier	For Retirement or Death Occurring
Prior to July 1, 2014	\$38.50	
From July 1, 2014 to June 30, 2019	\$39.50	July 1, 2014 to June 30, 2016
	\$40.50	July 1, 2016 to June 30, 2018
	\$41.50	After June 30, 2018
After June 30, 2019	\$42.50	July 1, 2019 to June 30, 2020
	\$43.00	July 1, 2020 to June 30, 2021
	\$43.50	July 1, 2021 to June 30, 2022
	\$44.00	July 1, 2022 to June 30, 2023
	\$44.50	After June 30, 2023

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Eligibility for Benefits

Normal retirement

Retirement on NRD.

Early retirement

- 60 & 10 retirement Attained age 60 and completed 10 years of service.
- 70/80 retirement Any participant whose Continuous Service is broken by reason of:
 - i) the permanent shutdown of a plant, department, or a subdivision, or
 - ii) a layoff or physical disability; and who has 15 years of Continuous Service and has either:
 - a. attained age 55, or
 - b. whose combined age and service equals 80 or more

Postponed retirement

Retirement after NRD.

Deferred vested termination

Termination for reasons other than death or retirement after completing five years of Continuous Service

Disability

Participants with at least 10 years of Continuous Service at the time of permanent disability

Preretirement death benefit

If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Additional death benefits

If an active employee who has more than 15 years of Continuous Service, or a participant who is no longer employed but eligible for or receiving a benefit other than a deferred vested benefit dies, a benefit is immediately payable to their spouse.

Special retirement payment

Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

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Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	
<ul style="list-style-type: none">• 60 & 10 retirement	The monthly pension benefit determined as of the early retirement date, reduced by graduated percentages ranging from 16.18% at age 60 to 0.00% at age 62
<ul style="list-style-type: none">• 70/80 retirement	The unreduced monthly pension benefit is payable.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Deferred vested termination	The monthly pension benefit determined as of the termination date.
Disability	The monthly pension benefit equal to the normal retirement benefit based on Continuous Service at the date of disability, in addition to a Social Security Supplement.
Preretirement death benefit	The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.
Additional death benefits	<p>For those participants receiving retirement benefits, the spouse receives 50% of the benefit. For other eligible participants, the spouse receives 50% of the participant's accrued benefit.</p> <p>The minimum benefit payable is \$140 per month. These benefits are payable until the spouse is eligible for a Social Security widow or widower's benefit; however, the minimum benefit payable is \$90 per month. These benefits are payable in addition to any other death benefits payable under the plan.</p>
Special retirement payment	<p>A lump sum equal to the product of the following:</p> <ul style="list-style-type: none">• The participant's standard hourly vacation rate in excess of \$5.05, times

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- Regularly scheduled weekly hours (maximum of 44), times
- 9 if Continuous Service is greater than 17; 10 if Continuous Service is greater than 10, but less than 17; and 11 if Continuous Service is less than 10.

This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Henderson, NV Bargaining Employees

Plan Provisions

Covered employees	All hourly union employees at Henderson, NV.
Participation Date	<p>Covered employees are eligible for participation after one year of service and after attaining age 21 prior to April 1, 1994.</p> <p>No new employees are eligible to participate in the plan on or after April 1, 1994.</p>

Definitions

Continuous service	Elapsed time. Service only accrues while the employee is covered as an employee under a Basic Agreement.
Vesting	A participant is vested after 5 years of Continuous Service.
Normal retirement date (NRD)	The attainment of age 65 or the date the participant has completed five years of Continuous Service.
Monthly pension benefit	For retirement or death on or after February 1, 2011, the monthly pension benefit is \$37.00 for each year of Continuous Service.

Eligibility for Benefits

Normal retirement	Retirement on NRD.
Early retirement	
• 55 & 30 retirement	Attained age 55 and completed 30 years of service.
• 60 & 10 retirement	Attained age 60 and completed 10 years of service.

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- 70/80 retirement
- Any participant whose Continuous Service is broken by reason of:
- i) the permanent shutdown of a plant, department, or a subdivision, or
 - ii) a layoff or physical disability; and who has 15 years of Continuous Service and has either:
 - a. attained age 55, or
 - b. whose combined age and service equals 80 or more

Postponed retirement Retirement after NRD.

Deferred vested termination Termination for reasons other than death or retirement after completing five years of vesting service.

Disability Participants with at least 10 years of Continuous Service at the time of permanent disability.

Preretirement death benefit If a vested participant dies prior to retirement, the surviving spouse will be eligible to receive a retirement benefit.

Additional death benefits If an active employee who has more than 15 years of Continuous Service, or a participant who is no longer employed but eligible for or receiving a benefit other than a deferred vested benefit dies, a benefit is immediately payable to their spouse.

Special retirement payment Each participant receiving benefits under all cases of retirement except for disability and deferred vested retirement is eligible.

Benefits Paid Upon the Following Events

Normal retirement The monthly pension benefit determined as of NRD.

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Early retirement

- 55 & 30 retirement The monthly pension benefit determined as of the early retirement date, reduced 1/2% for each month early retirement precedes NRD.
- 60 & 10 retirement The monthly pension benefit determined as of the early retirement date, reduced by graduated percentages ranging from 16.18% at age 60 to 0.00% at age 62.
- 70/80 retirement The unreduced monthly pension benefit is payable.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

Deferred vested termination

The monthly pension benefit determined as of the termination date.

Disability

The monthly pension benefit equal to the normal retirement benefit based on Continuous Service at the date of disability, in addition to a Social Security Supplement.

Preretirement death benefit

The monthly benefit that would have been payable to the spouse had the deceased participant retired on the day of death and elected a 50% joint and survivor annuity form of payment.

Additional death benefits

For those participants receiving retirement benefits, the spouse receives 50% of the benefit. For other eligible participants, the spouse receives 50% of the participant's accrued benefit.

The minimum benefit payable is \$140 per month. These benefits are payable until the spouse is eligible for a Social Security widow or widower's benefit; however, the minimum benefit payable is \$90 per month. These benefits are payable in addition to any other death benefits payable under the plan.

Special retirement payment

A lump sum equal to the product of the following:

- The participant's standard hourly vacation rate in excess of \$5.05, times

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- Regularly scheduled weekly hours (maximum of 44), times
- 9 if Continuous Service is greater than 10; and 10 if Continuous Service is less than 10.

This payment is made in lieu of the first three regular monthly pension payments, but may not be less than the sum of the first three regular monthly pension payments.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	All optional forms are actuarially equivalent to the life annuity using 5% interest and the applicable Code Section 417(e)(3) mortality table for the year of commencement.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in determining pension cost.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Former Plan: Cherry Aerospace Pension Plan

Plan Provisions

The plan was created on February 23, 2007 as a separate plan, but as a continuation of the terms of Addenda A and B to the Acument Global Technologies, Inc. Pension Plan. The most recent restatement reflected in the following plan provisions was effective January 1, 2016.

Covered employees Employees who are not collectively bargained (unless the collectively bargained agreement specifically includes participation) and are scheduled to work at least 1,000 hours per year. Those not initially scheduled for at least 1,000 hours are eligible to participate after completing 1,000 hours of service in the first year of employment or any calendar year.

Effective August 31, 2009, no new entrants shall be eligible to participate in the Plan.

Participation date Date of becoming a covered employee

Status of the plan Participation and benefit accruals were frozen effective August 31, 2009.

Definitions

Vesting service Years and months of service as a covered employee.

Credited service Years and months of service as a covered employee.
Credited service was frozen effective August 31, 2009.

Compensation Compensation includes bonuses and certain deferred compensation amounts but excludes other items such as expense allowances, fringe benefits, and severance pay.

Average compensation Average compensation is the highest average monthly compensation in any five consecutive calendar years prior to August 31, 2009.

Covered compensation Covered Compensation is defined as 82.5% of the 35-year average of Social Security taxable wage bases ending in the year of termination, or 2009, if earlier.

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Monthly pension benefit For Hourly Participants, a monthly pension for the life of the participant equal to the product of Credited Service and the benefit multiplier. Effective January 1, 2006 the benefit multiplier is \$23.00.

For Salaried Participants, a monthly pension for the life of the participant equal to:

- (A) Credited Service up to 35 times 1.5% of average compensation in excess of Covered Compensation, plus
- (B) Credited Service up to 35 times 1.0% of average compensation not in excess of Covered Compensation.

Salaried benefits cannot be less than Credited Service up to 5 times \$50.

Benefit accruals were frozen effective August 31, 2009.

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

In addition to the above surviving spouse benefits, beneficiaries of Salaried participants who are eligible for retirement at termination of employment shall receive payments equal to the single life annuity that is or would have been payable for 60 months, less the number of months that retirement benefits have been in payment status.

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.

Salaried Participants are also eligible if they terminate after attaining age 60 or after completing 20 years of vesting service.

Postponed retirement Retirement after NRD

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Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	<p>Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse</p> <p>For Salaried participants with less than 20 years of vesting service, survivor benefits may commence when the participant would have attained age 55.</p>

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>For Hourly participants, the monthly pension benefit determined as of the early retirement date, reduced by 1/2% for each month that early retirement precedes age 62.</p> <p>For Salaried participants, the monthly pension benefit determined as of the early retirement date, reduced by 5/12% for each month that early retirement precedes age 62 down to age 57, and by tabular factors for earlier ages, and the \$50 minimum benefit does not apply.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	<p>For Hourly participants, the monthly pension benefit determined as of the termination date, reduced by 1/2% for each month that early retirement precedes age 65.</p> <p>For Salaried participants, the monthly pension benefit determined as of the termination date, reduced by 5/9% for each month that early retirement precedes age 65 down to age 60, and 5/18% for each month that early retirement precedes age 60 down to age 55, and the \$50 minimum benefit does not apply.</p>
Preretirement death	For Hourly participants, the monthly pension benefit determined as of the early retirement date, reduced by 1/2% for each month that early retirement precedes age 62.

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For Salaried participants, the monthly pension benefit determined as of the early retirement date, reduced by 5/12% for each month that early retirement precedes age 62 down to age 57, and by tabular factors for earlier ages, and the \$50 minimum benefit does not apply.

Other Plan Provisions

Forms of payment	Automatic single life annuity for unmarried participants. Automatic 50% joint and survivor annuity for married participants.
Optional forms of payment	Life annuity 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	Rev. Ruling 2001-62 mortality and 7.0% interest.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: SMC Princeton Pension Plan

Plan Provisions

The plan was created on December 29, 1983 and restated as of October 1, 2012. The most recent amendment reflected in the following plan provisions was effective October 23, 2014.

Covered employees

Hourly employees who were members of the bargaining unit at the Princeton, Kentucky location prior to October 20, 2003 are eligible for participation in the Plan.

Participation date

Date of becoming a covered employee

Status of the plan

Participation and benefit accruals were frozen effective October 20, 2003.

Definitions

Vesting service

Continuous Service (for vesting and early retirement eligibility) is the employee's period of unbroken service computed in years and fractions thereof to the nearest month.

Credited service

Credited Service (for determining the amount of benefits) is the employee's period of Continuous Service computed in years and fractions thereof to the nearest month. No Credited Service is granted after October 20, 2003.

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65.

Monthly pension benefit

For retirement or termination on or after August 15, 1999, the monthly accrued Normal Retirement Benefit is the sum of:

- (a) \$21.00 for each year of Credited Service prior to August 15, 2000,
- (b) \$27.00 for Credited Service between August 15, 2000 and August 14, 2001,
- (c) \$33.00 for Credited Service between August 15, 2001 and August 14, 2002, and
- (d) \$39.00 for Credited Service between August 15, 2002 and October 20, 2003.

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Different rates apply for earlier retirements and terminations.

Monthly preretirement death benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>The monthly pension benefit determined as of the early retirement date, reduced 5% for each year of payment before NRD.</p> <p>Members who have attained age 62 and 30 years of vesting service on their early retirement date receive an unreduced monthly pension benefit.</p>
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	<p>The monthly pension benefit determined as of the termination date, reduced by 5.0% for each year of payment before NRD.</p> <p>Members who have attained age 62 and 30 years of vesting service on their early retirement date receive an unreduced monthly pension benefit.</p>

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Preretirement death The monthly preretirement death benefit payable is reduced by 5.0% for each year that payment precedes the date the participant would have been eligible for early retirement, or immediately if death occurs after early retirement date.

Other Plan Provisions

Forms of payment Automatic single life annuity for unmarried participants
Automatic actuarially equivalent 100% joint and survivor annuity for married participants.

Optional forms of payment Single life annuity
50% joint and survivor
100% joint and survivor

Optional form conversion factors Factors in the plan document are used to convert a single life annuity to the other optional forms.

Sample factors are shown below:

50% Survivor / Co-Pensioner Option

Spouse / Beneficiary Age Difference

Participant Age	-3 years	0 years	+3 years
55	92%	93%	94%
60	91%	92%	93%
62	89%	91%	92%
65	88%	90%	91%

100% Survivor / Co-Pensioner Option

Spouse / Beneficiary Age Difference

Participant Age	-3 years	0 years	+3 years
55	85%	86%	88%
60	83%	85%	86%
62	81%	83%	86%
65	79%	81%	83%

Pension Increases None

Plan participants' contributions None

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Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Former Plan: SMC Dunkirk Pension Plan

Plan Provisions

The plan was created on January 1, 1981 and restated effective October 1, 2013.

Covered employees	Hourly paid employees of Special Metals Corporation who are members of the United Steelworkers of America, Dunkirk, New York, Press Plant, Local 2693 became plan participants upon attaining age 21 and completing one year of Continuous Service, prior to October 20, 2003.
Participation date	Date of becoming a covered employee
Status of the plan	Participation and benefit accruals were frozen as of October 20, 2003.

Definitions

Vesting service	Continuous Service (for vesting and early retirement eligibility) is the employee's period of unbroken service computed in years and fractions thereof to the nearest month.
Credited service	Credited Service (for determining the amount of benefits) is the employee's period of Continuous Service computed in years and fractions thereof to the nearest month. No Credited Service is granted after October 20, 2003.
Pensionable pay	Compensation includes bonuses and certain deferred compensation amounts but excludes other items such as expense allowances, fringe benefits, and severance pay.
Average earnings	The average monthly earnings received by the participant during the 5 consecutive calendar years of the last 10 consecutive full calendar years of Continuous Service during which his earnings were highest. As of September 1, 2000, earnings include 100% of the Cost-of-Living Adjustments subsequent to the first Cost-of-Living Adjustments made after April 30, 1974. No earnings after October 20, 2003 are reflected.

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Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 and five years of Continuous Service (or ten if prior to October 1, 1989)
Monthly pension benefit	<p>The Regular Pension equals the greater of the Percent Pension or the Minimum Pension:</p> <p>(A) Percent Pension –1.1 percent of Average Monthly Earnings multiplied by Continuous Service up to 30 years, plus 1.2 percent of Average Monthly Earnings multiplied by Continuous Service in excess of 30 years. The resulting benefit is increased by 5%.</p> <p>(B) Minimum Pension –Effective August 1, 1998, \$26.50 per year of Continuous Service up to 15, plus \$28.00 per year of Continuous Service in excess of 15 but less than 30, plus \$29.50 per year of Continuous Service in excess of 30.</p>
Special payment	The Special Payment benefit is a pension payment for the first calendar month of retirement (except in the case of permanent incapacity retirement or deferred vested retirement) is a \$2,000 lump sum.
Monthly preretirement death benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement

- 62/15 retirement An employee who has attained age 62 but not age 65 and has completed 15 years of vesting service
- 30-Year retirement An employee who has not reached age 62 but has completed 30 years of vesting service

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- 60/15 retirement An employee who is between ages 60 and 62 and has completed 15 but not 30 years of vesting service
- 70/80 retirement An employee who has completed 15 years of vesting service and either:
 - (A) has attained age 55 and his combined age and years of vesting service equals 70 or more, or
 - (B) his combined age and years of vesting service equals 80 or more,may retire on a 70/80 retirement pension if his employment is terminated due to layoff, disability, or permanent plant shutdown.
- Rule of 65 retirement An employee with at least 20 years of Continuous Service whose combined age and Continuous Service equal or exceed 65 may retire if his employment is terminated due to layoff, disability, or permanent plant shutdown.
- Postponed retirement** Retirement after NRD
- Deferred vested termination** Termination for reasons other than death or retirement after completing five years of vesting service (ten years of vesting service if terminated before October 1, 1989)
- Disability** Permanent and total disability prior to NRD, and participant has completed 15 years of vesting service.
- Preretirement death benefit** Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

- Normal retirement** The regular monthly pension benefit determined as of NRD
- Early retirement**
 - 62/15 retirement The regular monthly pension benefit and special payment determined as of age 62
 - 30 Year retirement The regular monthly pension benefit and special payment determined as of the actual retirement age

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■ 60/15 retirement	The regular monthly pension benefit and special payment determined as of age 62
■ 70/80 retirement	The regular monthly pension benefit and special payment determined as of NRD. In addition, a supplemental benefit of \$400 per month is paid until the participant attains age 62.
■ Rule of 65 retirement	The regular monthly pension benefit and special payment determined as of NRD. In addition, a supplement of \$400 per month is paid until the participant attains age 62 (subject to adjustment during any year in which the participant earns over \$5,500), if their employment is terminated due to layoff or plant shutdown and the participant is not offered suitable long-term employment with the Corporation.
Postponed retirement	The regular monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The regular monthly pension benefit determined as of the termination date, reduced by the applicable factors in the tables from the plan document for each year retirement precedes the participant's NRD (age 62 for participants who have attained age 40 and completed 15 years of vesting service upon termination)
Disablement	The regular monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement. In addition, a supplemental benefit of \$400 per month is paid until the participant attains age 62 or becomes eligible for Social Security disability benefits.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active or terminated vested employee is reduced for early commencement in the same manner as described above.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic actuarially equivalent 50% joint and survivor for married participants
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Optional forms of payment

Single life
50% joint and survivor
100% joint and survivor

Optional form conversion factors

Factors in the plan document are used to convert a single life annuity to the other optional forms.

Sample factors are shown below:

50% Survivor / Co-Pensioner Option

Participant Age	Spouse / Beneficiary Age Difference		
	-3 years	0 years	+3 years
55	79%	81%	82%
60	81%	83%	84%
62	82%	84%	86%
65	83%	85%	87%

100% Survivor / Co-Pensioner Option

Participant Age	Spouse / Beneficiary Age Difference		
	-3 years	0 years	+3 years
55	67%	69%	71%
60	69%	71%	74%
62	71%	73%	76%
65	72%	75%	78%

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: SPS Technologies Waterford Company Pension Plan

Plan Provisions

The plan was created on February 1, 1974. The most recent amendment and restatement reflected in the following plan provisions was effective February 1, 2014.

Covered employees	Participation was frozen effective December 31, 2009.
Participation date	Date of becoming a covered employee
Status of the plan	Participation and benefit accruals were frozen as of December 31, 2009. The plan has no active participants.

Definitions

Vesting service	A year of vesting service is earned for each plan year in which the participant worked at least 1,000 hours.
Credited service	Years and months of service as a covered employee. Credited service was frozen effective December 31, 2009.
Monthly compensation	Compensation includes total wages, subject to the annual 401(a)(17) compensation limits.
Average monthly compensation	Total of a participant's annual compensation during the first five consecutive years out of the participant's last 10 years of vesting service prior to December 31, 2009, divided by 60. If a participant has less than 10 years of vesting service as of December 31, 2009, his Average Monthly Compensation is based on his compensation from his employment date to December 31, 2009, provided that no more than the first 60 months are considered.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 or five years of vesting service.
Monthly pension benefit	30% of the Average Monthly Compensation, reduced by 1/10 for each year credited service is less than ten years.

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Credited service was frozen effective December 31, 2009.

Monthly preretirement death benefit

If a participant dies while an active employee and before his normal retirement age, his beneficiary may receive a lump sum death benefit or, if vested and married, his spouse may receive a surviving spouse's benefit.

The lump sum benefit is generally the lesser of \$60,000 or 100 times the deceased participant's accrued benefit as of the January 31 immediately preceding the participant's death.

The surviving spouse's benefit is the benefit that would have been payable to the spouse had the deceased participant terminated on the day of his death, survived to the earliest retirement date, retired under the 50% contingent beneficiary option, and died immediately.

If a vested terminated participant dies prior to commencing benefits, his beneficiary may receive the present value of the participant's vested Accrued Benefit, or if married, his spouse may receive a surviving spouse's benefit, as described above.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	Permanent and total disability.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

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SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/2% for each month of payment before NRD.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/2% for each month of payment before NRD.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable immediately with reduction for early commencement
Preretirement death	<p>The monthly preretirement surviving spouse benefit payable on behalf of an active and terminated vested employees is reduced by 1/2% for each month of payment before NRD.</p> <p>The lump sum death benefit is generally the lesser of \$60,000 or 100 times the deceased participant's Accrued Benefit as of the January 31 immediately preceding the participant's death.</p>

Other Plan Provisions

Forms of payment	Automatic single life annuity for unmarried participants Automatic actuarially equivalent 50% joint and survivor annuity for married participants
Optional forms of payment	Life annuity 50% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	1971 Group Annuity Mortality and 9.0% interest.
Pension Increases	None

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

None

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Mountaintop Pension Plan

Plan Provisions

The plan was created on January 11, 1974 and restated effective January 1, 2017. The most recent amended reflected in the following plan provisions was effective April 1, 2018.

Covered employees Employees of the Mountaintop Division of Wyman-Gordon Pennsylvania, LLC, covered by a collective bargaining agreement with the union who were active participants on January 11, 2007 or complete one month of eligibility service and were hired before May 26, 2013.

Participation date Date of becoming a covered employee

Status of the plan The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004

Definitions

Eligibility service An employee will be credited with eligibility service for the period beginning with employment commencement and ending with severance of employment. Eligibility service is computed in completed full months with 30 days being equal to one month.

Credited service On or after January 11, 2007, for each plan year in which the employee completes at least 1,000 hours of service according to the following schedule:

Hours of Service in Plan Year	Credited Service
1,000, but less than 1,100	0.50
1,100, but less than 1,200	0.60
1,200, but less than 1,300	0.70
1,300, but less than 1,400	0.80
1,400, but less than 1,500	0.90
1,500 or more	1.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Vesting service

A participant is credited with one year of service for each plan year with at least 1,000 Hours of Service.

A participant is vested according to the following schedule:

Vested Percentage	
Years of Service	Vested Interest
Less than 3	0%
3, but less than 4	20%
4, but less than 5	40%
5, but less than 6	60%
6, but less than 7	80%
7 or more	100%

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65 with five years of eligibility service

Monthly pension benefit

A Participant's monthly pension benefit is equal to the sum of the applicable benefit rates multiplied by the Participant's corresponding year(s) of Credited Service earned during the timeframes as noted below.

Benefit Rate	Years of Credited Service Completed		Additional Condition
	On or After	Prior To	
\$7.00		1/11/1974	
\$24.00	1/11/1974	1/11/1999	
\$26.00	1/11/1999	1/11/2000	Term. Date (1/11/1999 - 1/10/2000)
\$28.00	1/11/1999	1/11/2001	Term. Date (1/11/2000 - 1/10/2001)
\$30.00	1/11/1999	1/11/2002	Term. Date (1/11/2001 - 5/24/2005)
\$31.00	1/11/2002	1/11/2003	Term. Date (1/11/2002 - 5/24/2005)
\$32.00	1/11/2003	1/11/2004	Term. Date (1/11/2003 - 5/24/2005)
\$33.00	1/11/2004	1/11/2005	Term. Date (1/11/2004 - 5/24/2005)
\$33.00	1/11/1999	1/11/2005	Employed as of 5/25/2005
\$34.00	1/11/2005	1/11/2006	
\$36.00	1/11/2006	1/11/2007	
\$38.00	1/11/2007	1/11/2008	
\$40.00	1/11/2008	1/11/2009	
\$42.00	1/11/2009	1/11/2010	
\$44.00	1/11/2010	1/11/2011	
\$46.00	1/11/2011	1/11/2012	
\$48.00	1/11/2012	1/1/2013	
\$50.00	1/1/2013	1/1/2014	
\$51.00	1/1/2014	1/1/2015	
\$52.00	1/1/2015	1/1/2016	
\$53.00	1/1/2016	1/1/2017	
\$54.00	1/1/2017		

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SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing seven years of credited service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 6.0% for each year of payment before age 65
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 6.0% for each year that payment precedes the participant's NRD
Preretirement death	The monthly preretirement death benefit payable on behalf of a participant is reduced by 6.0% for each year that payment precedes the date the participant would have been 65 years old.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life annuity 10 year certain and life 25% joint and survivor 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor
Optional form conversion factors	6.0% interest rate and the 1951 Group Annuity Male Mortality Table projected to 1970 by Scale C with a five-year setback
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Wyman-Gordon Company Retirement Income Plan

Plan Provisions

The plan was created on July 1, 1946. The most recent restatement reflected in the following plan provisions was effective January 1, 2016.

Status of the plan

The plan includes several groups with differing benefits. The information below applies to all groups unless otherwise indicated.

Definitions

Earnings

Total compensation for services rendered, including overtime, bonuses limited to 10% of non-bonus pay and 401(k) deferrals, and is limited by the pay limit under IRC §401(a)(17). Earnings do not include expense reimbursements, profit-sharing benefits or stock options.

Final average earnings

Average annual Earnings for the highest 60 consecutive months of Earnings during the last 120 months prior to the participant's retirement or termination of employment.

For an employee with credited service for periods of compensation under the Long-Term Disability (LTD) Program, Final average earnings is calculated as of the date the employee begins receiving compensation from the LTD Program.

Average non-contributory wage base

The average of the Social Security Wage Base in the last 20 calendar years before the year of retirement or termination of employment.

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SCHEDULE SB ATTACHMENTS

Salaried Forgings Employees

Plan Provisions

Covered employees	<p>All weekly or monthly salaried employees who customarily or actually have at least 1,000 Hours of Employment. Generally, these employees are from the following locations:</p> <ul style="list-style-type: none">■ Grafton, Massachusetts;■ Houston, Texas;■ Brighton Michigan.
Participation date	<p>January 1 or July 1 following twelve months of employment during which the employee is credited with 1,000 or more Hours of Employment.</p> <p>Entrance into the plan is not permitted for new hires on or after July 1, 2012 except for eligible transfers from the PCC Retirement Plan.</p> <p>Employees who were participants in the Salaried Employees' Retirement Plan of Cooper Industries, Inc. on May 28, 1994 became participants in the plan on May 28, 1994.</p>

Definitions

Vesting service	Years and months of service as a covered employee
Credited service	<p>For employees first participating in the plan after 1992, Credited Service is granted from the date of plan participation. For employees who first participated prior to 1993, Credited Service is granted from the date of hire.</p> <p>Participants at the Houston and Brighton locations who were covered by the Salaried Employees' Retirement Plan of Cooper Industries, Inc. are not granted any Credited Service for employment prior to May 28, 1994.</p> <p>Credited Service is granted for periods for which an employee is compensated under the LTD Program, provided that the employee retires or returns to work within thirty days after the end of the LTD period.</p>

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of Social Security Retirement Age with five years of vesting service.

Social Security Retirement Age is defined as:

- Born prior to 1938: 65
- Born 1938-1954: 66
- Born after 1954: 67

Monthly pension benefit A participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 1.1% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 35 years), plus
- (b) 1.5% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 35 years).

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement	The monthly pension benefit determined as of the early retirement date, with no reduction for payments made within 36 months of NRD. For each month in excess of 36 months, the monthly pension benefit is reduced by ½% per month.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The vested pension benefit on termination is equal to the normal retirement benefit accrued to the date of termination. The participant may elect to receive the benefit prior to his Normal Retirement Date. This benefit will be the benefit he would receive under the plan's early retirement provisions.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor Social security level income option Lump sum (if less than \$8,000)
Optional form conversion factors	For a 10-year certain and life: 0.93 at all ages For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.86720	0.88490	0.90083
66 2/3%	0.83512	0.85216	0.86750
75%	0.82289	0.83617	0.84803
100%	0.77701	0.79287	0.80714

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Salaried Castings Employees

Plan Provisions

Covered employees	<p>Generally, all salaried employees from the following locations:</p> <p><u>WGIC-PFI:</u></p> <ul style="list-style-type: none">■ San Leandro, California;■ Carson City, Nevada; <p><u>WGIC-Arwood:</u></p> <ul style="list-style-type: none">■ Groton, Connecticut;■ Tilton/Franklin, New Hampshire.
Participation date	<p>January 1 or July 1 following twelve months of employment during which the employee is credited with 1,000 or more Hours of Service.</p> <p>Entrance into the plan is not permitted for new hires on or after July 1, 2012 except for eligible transfers from the PCC Retirement Plan.</p> <p>Employees at the Carson City and San Leandro locations who were participants in the Precision Founders, Inc. Defined Benefit Retirement Plan on December 31, 1991 became participants in the plan on January 1, 1992.</p>

Definitions

Vesting service	Years and months of service as a covered employee
Credited service	<p>For employees first participating in the plan after 1992, Credited Service is granted from the date of plan participation. For participants hired prior to 1993, Credited Service is granted from the date of hire.</p> <p>Participants at the Groton and Tilton/Franklin locations (WGIC-Arwood) are not granted any Credited Service for employment prior to May 18, 1990.</p> <p>Credited Service is granted for periods for which an employee is compensated under the LTD Program, provided that the employee retires or returns to work within thirty days after the end of the LTD period.</p>

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Normal retirement date (NRD) First of month coinciding with or next following the attainment of Social Security Retirement Age with five years of vesting service.

Social Security Retirement Age is defined as:

- Born prior to 1938: 65
- Born 1938-1954: 66
- Born after 1954: 67

Monthly pension benefit For participants at the Carson City and San Leandro locations (WGIC-PFI), a participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 0.8% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years), plus
- (b) 1.2% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years).

For participants at the Groton and Tilton/Franklin locations (WGIC-Arwood), a participant's monthly pension benefit is equal to 1/12 of the sum of (a) and (b) below:

- (a) 0.6% of the participant's Final Average Earnings up to the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years), plus
- (b) 1.0% of the participant's Final Average Earnings in excess of the Average Non-Contributory Wage Base multiplied by Years of Credited Service (not to exceed 30 years).

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.

Postponed retirement Retirement after NRD

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Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
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Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse
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Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement	The monthly pension benefit determined as of the early retirement date, reduced by ½% for each month of payment before NRD.
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Postponed retirement	The monthly pension benefit determined as of the actual retirement date
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Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
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Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee using the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
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Optional forms of payment	Participants at the Carson City and San Leandro locations may select from the following forms of payment at retirement:
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- Single life
- 5 year certain and life
- 10 year certain and life
- 15 year certain and life
- 20 year certain and life
- 5 year certain only
- 10 year certain only
- 15 year certain only
- 20 year certain only
- 50% joint and survivor
- 66 2/3% joint and survivor
- 75% joint and survivor
- 100% joint and survivor

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- Social security level income option
- Lump sum (if less than \$8,000)

Participants at the Gorton and Tilton/Franklin locations may select from the following forms of payment at retirement:

- Single life
- 10 year certain and life
- 50% joint and survivor
- 66 2/3% joint and survivor
- 75% joint and survivor
- 100% joint and survivor
- Social security level income option
- Lump sum (if less than \$8,000)

Optional form conversion factors

For a certain and life forms:

- 5 year certain and life: 0.975 at all ages
- 10 year certain and life: 0.93 at all ages
- 15 year certain and life: 0.853 at all ages
- 20 year certain and life: 0.793 at all ages

For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.86720	0.88490	0.90083
66 2/3%	0.83512	0.85216	0.86750
75%	0.82289	0.83617	0.84803
100%	0.77701	0.79287	0.80714

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

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Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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SCHEDULE SB ATTACHMENTS

Steelworkers Employees

Plan Provisions

Covered employees Any employee who is a member of the collective bargaining unit represented by the United Steelworkers of America, Local #2285, who customarily or actually has at least 1,000 Hours of Employment in the 12 month period following the date of hire or in any subsequent Plan Year. Generally, these employees are located at Grafton, Massachusetts.

Participation date An eligible employee will begin participation on the first day of the month immediately following the date of hire. However, no new entrants are permitted on or after December 11, 2011.

Definitions

Vesting service Years and months of service as a covered employee

Credited service A Year of Credited Service shall mean a Plan Year in which a full-time employee has at least 2,340 Hours of Employment or in which a part-time employee has at least 2,000 Hours of Employment.

Proportionate credit is given for full-time employees with at least one Hour of Employment or part-time employees with at least 1,000 Hours of Employment.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of vesting service.

Monthly pension benefit A monthly amount equal to Years of Credited Service multiplied by:

Date of Termination on or after	Monthly Rate of Pension
April 1, 2000	\$25.00
April 1, 2001	\$26.00
April 1, 2007	\$40.00
December 11, 2011	\$45.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday. A participant may elect to have the benefits payable to their surviving spouse in the form of a 120-month certain benefit.
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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disablement	Permanent and total disability prior to NRD, attained 5 years of credited service, and participant is receiving a Social Security disability benefit
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Early retirement

The monthly pension benefit determined by (1) years of credited service, (2) age at annuity commencement date, and (3) the benefit rate in effect at termination, as shown below (for terminations on or after April 1, 2001):

Age at Annuity Commencement Date	Monthly Benefit Rate For Termination During the Period			
	4/1/2001- 12/31/2006	1/1/2007- 3/31/2007	4/1/2007- 12/10/2011	12/1/2011- Present
64	\$26.00	\$36.00	\$40.00	\$45.00
63	\$26.00	\$36.00	\$40.00	\$45.00
62	\$26.00	\$36.00	\$40.00	\$45.00
61	\$21.67	\$30.00	\$33.32	\$37.49
60	\$20.22	\$28.00	\$31.12	\$35.01
59	\$18.51	\$25.63	\$28.48	\$32.04
58	\$17.02	\$23.57	\$26.20	\$29.48
57	\$15.60	\$21.60	\$24.00	\$27.00
56	\$14.42	\$19.97	\$22.29	\$24.98
55	\$13.31	\$18.43	\$20.48	\$23.04

Early retirement benefits under previous benefit schedules were proportionate to the early retirement benefits shown above.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date

Deferred vested termination

The monthly pension benefit determined as of the termination date, reduced for early retirement.

Disablement

The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement.

If the participant commences disability benefits prior to age 55, then the benefits will be paid in the form of a life annuity. If the participant commences payments after age 55, benefits will be paid in the form of a 10-year certain and life annuity.

Preretirement death

The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

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Other Plan Provisions

Forms of payment

Automatic 10-year certain and life form for unmarried participants

Automatic 50% joint and survivor for married participants

Optional forms of payment

Single life

10 year certain and life

50% joint and survivor

66 2/3% joint and survivor

75% joint and survivor

100% joint and survivor

Social security level income option

Optional form conversion factors

For a single life annuity:

- 1.028 at age 55
- 1.054 at age 62
- 1.075 at age 65

For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.90800	0.93000	0.95300
66 2/3%	0.86100	0.88800	0.91600
75%	0.82624	0.85452	0.88312
100%	0.78100	0.81500	0.85000

Pension Increases

None

Plan participants' contributions

None

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Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Houston Hourly Employees

Plan Provisions

Covered employees	Any hourly employee who is a member of the collective bargaining unit (IBEW #716, IAM #15) with which Wyman-Gordon Company has entered into a collective bargaining agreement which provides for coverage and benefit accruals under the plan. Generally, these employees are located in Houston, Texas.
Participation date	An eligible employee will begin participation on his date of hire. However, no new entrants are permitted on or after October 1, 2014.

Definitions

Vesting service	Years and months of service as a covered employee
Credited service	<p>A year of Benefit Service is granted for each calendar year in which a participant is credited with at least 1,000 Hours of Service.</p> <p>Partial Years of Benefit Service are granted only in the year of hire and the year of termination of employment, with 1/12th year of Benefit Service for every month with an Hour of Service credited.</p> <p>Benefit Service is granted for prior service with Cameron Ironworks USA.</p>
Compensation	Compensation is the basic wage rate in effect and paid by the Employer. Compensation includes lead man, trainer and shift premiums, but excludes overtime and deferrals
Average monthly compensation	Compensation is the basic wage rate in effect and paid by the Employer. Compensation includes lead man, trainer and shift premiums, but excludes overtime and deferrals
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

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Monthly pension benefit	A monthly amount equal to 1.5% of Average Monthly Compensation multiplied by years of Benefit Service, offset by the frozen accrued benefit under the Cameron Ironworks USA, Inc. Retirement plan for Hourly Employees through May 27, 1994.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disablement	To be declared disabled, a participant must be unable to perform the normal duties of his employment (during the first 28 months of disability) or be unable to engage in any employment or occupation (after the first 28 months of disability).
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 0.3% for each month of payment before age 65.

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Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
Disablement	<p>The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement.</p> <p>While disabled, a participant is credited with Benefit Service and Vesting Service as though his active employment had continued during the period of disability. Also, compensation shall be deemed to continue at the highest rate for the pay bracket of the job classification in which the employee was employed when the period of disability commenced.</p>
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 15 year certain and life 20 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor

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Optional form conversion factors

For certain and life annuity forms:

Age	Number of Years Certain		
	10	15	20
55	0.97159	0.94425	0.91319
62	0.94312	0.89102	0.83938
65	0.92053	0.85423	0.79349

For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.90000	0.91300	0.92600
75%	0.85700	0.87500	0.89400
100%	0.81700	0.84000	0.86300

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

PCC Specialty Products, Inc.

Plan Provisions

Covered employees	All employees of the Reed Rico Division.
Participation date	An eligible employee will begin participation on the individual's date of employment. The plan was amended to exclude future participants after August 9, 2009.

Definitions

Eligibility service	Years and months of service as a covered employee
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 and five years of service.
Monthly pension benefit	<p>A participant's basic pension benefit is a monthly pension equal to 1/12 of the sum of (a) and (b) below:</p> <ul style="list-style-type: none">(a) the participant's benefit, if any, accrued for service prior to August 1, 1982 under the Litton Plan transferred directly to this Plan, plus(b) the greater of (i) or (ii):<ul style="list-style-type: none">(i) 60% of the participant's Deposits (including Discretionary Deposits), or(ii) 85% of the participant's Deposits (including Discretionary Deposits) less 75% of his Primary Insurance Amount. <p>If a participant withdraws any amounts deposited in the Plan, his Normal Retirement Benefit shall be adjusted to reflect this.</p> <p>Benefits of participants from merged plans are paid under the terms of their prior plans.</p>
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

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Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing ten years of service.
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of service
Disablement	Permanent and total disability prior to NRD and attainment of ten years of service.
Preretirement death benefit	<p>Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse</p> <p>If a participant dies prior to retirement and with less than 5 years of service, his beneficiary will receive a lump sum of the participant's total Deposits and Discretionary Deposits made under the Plan with interest to the date of death.</p>

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	<p>The monthly pension benefit determined as of the early retirement date, reduced as follows:</p> <p>(a) If the participant earns 20 or more years of service:</p> <p>½% for each month that early retirement precedes the participant's 60th birthday, plus</p> <p>¼% for each month between age 60 and the participant's Normal Retirement Date.</p> <p>(b) If the participant earns between 10 and 20 years of service:</p> <p>½% for each month that early retirement precedes the participant's 62nd birthday, plus</p>

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¼% for each month between age 62 and the participant's Normal Retirement Date.

Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced for early retirement.
Disablement	The monthly pension benefit payable at normal retirement date, accrued to the participant's disability retirement date.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active and terminated vested employee uses the same reduction as early retirement for each month that payment precedes the date the participant would have been 65 years old.

Other Plan Provisions

Forms of payment	Automatic 10 year certain and life form for unmarried participants Automatic 50% joint and survivor for married participants
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Social security level income option
Optional form conversion factors	For a 10 year certain and life form, from a single life annuity: 0.96932 at age 55, 0.93682 at age 62, 0.91099 at age 65 For the Social security level income option / Lump Sums: IRS 417(e) applicable mortality table and November segment rates

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For joint and survivor options, sample factors are shown below for a participant who has attained age 65:

Survivor Percentage	Participant Age Minus Spouse Age		
	3	0	-3
50%	0.88950	0.90560	0.92100
75%	0.84300	0.86480	0.88600
100%	0.80110	0.82750	0.85360

Pension Increases

None

Plan participants' contributions

The plan was amended and participants will no longer be required or entitled to make regular and discretionary deposits.

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements.

Changes in Benefits Valued Since Prior Year

None.

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Inactive Employees from Other Plans

As of January 1, 2018, the following plans have merged into the Wyman-Gordon Company Retirement Income Plan, and former participants of these plans are currently inactive participants in the Wyman-Gordon Company Retirement Income Plan. The only exception is PCC Specialty Products, Inc. Contributory Retirement Plan, which contains active members.

Name of Plan	Merger Effective Date
Jackson Crankshaft Company Retirement Income Plan for Weekly and Monthly Salaried Employees	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers, A.F. of L., C.I.O., Local Lodge No. 1249	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with International Die Sinkers Conference and Chicago Die Sinkers, Lodge 100	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The United Steelworkers of America, Local #3669	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Association of Machinists, District No. 8, A.F. of L., C.I.O.	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Labor Agreement with The International Brotherhood of Electrical Workers, Local Union No. 134, A.F. of L., C.I.O.	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Weekly and Monthly Salaried Employees	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Office and Management Employees of the Reynolds Manufacturing Company Division	November 30, 1988

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Reisner Metals, Inc. Retirement Income Plan for Weekly and
Monthly Salaried Employees November 30, 1988

Name of Plan	Merger Effective Date
Rome Industries, Inc. Retirement Income Plan for Production and Maintenance Employees	November 30, 1988
Rome Industries, Inc. Retirement Income Plan for Production and Maintenance Employees of the Reynolds Manufacturing Company Division	November 30, 1988
Reisner Metals, Inc. Retirement Income Plan for Production and Maintenance Employees	November 30, 1988
Wyman-Gordon Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local No. 953	March 31, 1992
Wyman-Gordon Composites Employees' Retirement Plan	January 1, 1995
Retirement Plan for Salaried Employees of Johnston Pump/General Valve, Inc.	December 31, 2004
PCC Specialty Products, Inc., Contributory Retirement Plan	December 31, 2007

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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Pension Plan

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective June 12, 2020.

Covered employees

All Acme Brick Company employees hired before March 1, 2013, excluding employees in a collective bargaining unit which does not provide for coverage under this plan.

Employees originally employed at a Jenkins Brick Company location who, on or after March 1, 2013, becomes employed at an Acme Brick location, will not become a participant in the pension plan.

Participation date

The January 1 or July 1 after having attained the age of 21 and having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

No employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Status of the plan

Benefit accruals are frozen as of July 15, 2017. No new employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Definitions

Vesting service

One year of vesting service is granted for each calendar year beginning in 1976 in which an employee has completed at least 1,000 hours of service.

In the initial year of hire and the ultimate year of termination, partial vesting service will be granted for years in which fewer than 1,000 hours are worked.

Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of American Tire Supply will receive vesting service under this plan from the later of their employment date and August 1, 1994.

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Employees of Eureka Brick will receive vesting service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

Vesting service continues to accrue even after the plan freeze date (July 15, 2017).

Benefit service

One year of benefit service will be granted for each calendar year beginning in 1976 that an employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours).

In the initial year of hire and the ultimate year of termination, partial benefit service will be granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of Featherlite Corporation will receive benefit service under this plan from the later of their employment date and January 1, 1978.

Employees of American Tile Supply will receive benefit service under this plan from the later of their employment date and January 1, 1996.

Employees of Eureka Brick will receive benefit service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

No benefit service will accrue in this plan after July 15, 2017.

Pensionable pay

Total W-2 (or W-2 equivalent) compensation, excluding 25% of commissions paid before July 1, 2013, annualized each year on the basis of benefit service. Compensation in excess of statutory maximum compensation limits (i.e. \$255,000 in 2013) is not considered.

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Average compensation	<p>The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date.</p> <p>Compensation subsequent to the plan freeze date of July 15, 2017 will not be considered in determining average compensation.</p>
Social Security benefit	<p>The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.</p> <p>For retirements after the freeze date of July 15, 2017, the primary Social Security benefit is calculated assuming the freeze date is the termination date.</p>
Normal retirement date (NRD)	<p>First of month coinciding with or next following the attainment of age 65 with five years of vesting service, or five years of participation, if earlier.</p>
Monthly pension benefit	<p>The monthly benefit, payable for life with a minimum of 60 monthly payments, is equal to:</p> <ol style="list-style-type: none">1.25% of average monthly compensation multiplied by the number of years of benefit service, minus1.25% of the primary Social Security benefit multiplied by the number of years of benefit service, limited to 40 years. <p>The minimum benefit is equal to \$7 per month per year of benefit service.</p>
Monthly preretirement death benefit	<p>50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and unreduced for early commencement.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
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Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 10 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of disability is payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is payable immediately, without reduction for early commencement.

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Other Plan Provisions

Forms of payment Automatic 5 year certain and life form for unmarried participants.
Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment Single life
10 year certain and life
50% joint and survivor
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000 for deferred vested participants)
Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Optional form conversion factors For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences.
For all others: 6.5% interest rate and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Company transfers If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed.
The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.

Pension increases None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Plan participants'
contributions

None

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Union Pension Plan For Employees Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

Plan Provisions

These plan provisions are based on the provisions of the plan restated effective December 31, 2013.

Covered employees	Acme Brick Company employees who are represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas
Participation date	<p>The January 1 or July 1 after having completed at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).</p> <p>No new employees hired on or after January 14, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of March 31, 2006. No new employees hired on or after January 14, 2006 are eligible to participate in the plan.

Definitions

Vesting service	<p>One year for each calendar year beginning in 1976 in which the employee has completed at least 1,000 hours of service.</p> <p>Additionally, for the year of hire and for the ultimate year of termination, partial vesting service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>Vesting service continues to accrue even after the plan froze on March 31, 2006.</p>
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefit service

One year for each calendar year beginning in 1976 in which the employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours)

Additionally, in the initial year of hire and for the ultimate year of termination, partial benefit service is granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.

No benefit service is accrued after the plan freeze that took effect on March 31, 2006.

Normal retirement date (NRD)

First of month coinciding with or next following the attainment of age 65 with five years of vesting service (or five years of participation, if earlier).

Monthly pension benefit

An employee's monthly benefit is equal to:

- i. \$130, plus \$8 for each year of service in excess of 15 years (if service is under 20 years); or
- ii. \$160, plus \$8 for each year of service in excess of 15 years (if service is 20 or more years, but less than 25 years); or
- iii. \$195, plus \$8 for each year of service in excess of 15 years (if service is 25 or more years).

Monthly preretirement death benefit

50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement before NRD and on or after both attaining age 60 and completing five years of vesting service

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Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 15 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/15 th for each year (or 1/180 th per month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/15 th for each year (1/180 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is calculated similarly to the early retirement benefit.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants.
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Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

Certain and life
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000 for deferred vested participants)

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Any active participant eligible for a normal or late pension on or after March 31, 2006 will have the option to commence his pension, even while still employed. Such a participant can elect any available form of payment, including the lump sum option (even if greater than \$5,000).

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences.

For all others: 6.5% interest and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Company transfers

If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed.

The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.

Pension increases

None

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Plan participants'
contributions

None

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Plan Provisions

The plan was originally effective January 1, 1976. The last amendment reflected herein is effective January 1, 2019.

Covered employees	Any persons employed on a full-time or part-time basis.
Participation date	<p>Each Employee who was a Participant on December 31, 1975 will remain a Participant on January 1, 1976. Each other Employee who was employed on December 31, 1975 prior to his 60th birthday will become a Participant on January 1, 1976.</p> <p>Each Employee who was a Participant on December 31, 1994 will remain a Participant as of January 1, 1995.</p> <p>Each Employee hired on or after January 1, 1995 and before September 1, 2004 will become a Participant on the January 1 of the Plan Year in which he has completed one year of service and attained age 21.</p>
Status of plan	The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004.

Definitions

Credited service	<p>Years of service prior to January 1, 1976 plus years and partial years of service on and after January 1, 1976 and before January 1, 1995, while working full-time. On and after January 1, 1995, years and partial years of service while working full-time or part time.</p> <p>Partial years of service are credited for months in which the Employee is compensated for at least one hour of service. Excluding service prior to the Employee's 21st birthday if hired on or after January 1, 1976. A full year of service is credited if the Employee is compensated for at least one hour of service for twelve consecutive months.</p>
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Vesting service	The sum of years of service prior to January 1, 1976 and years of service on and after January 1, 1976 in which the Employee completes at least six months of service, excluding service prior to age 18, but not less than would have been credited on December 31, 1975. A month of service is credited when the Employee is compensated for at least one hour of service.
Earnings	Base pay of a Participant, excluding bonuses, overtime pay, severance pay, and other supplemental compensation.
Final Average Compensation/Salary	Average of the Earnings paid to a Participant during the 60 consecutive calendar months that produce the highest amount.
Primary Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	The first day of the month on or after attainment of age 65.
Postponed retirement	Retirement after NRD
Early retirement	Age 50 and 15 Years of Vesting Service.
Deferred vested termination	5 Years of Vesting Service.
Disability	5 Years of Vesting Service.
Preretirement death benefit	The spouse of any Participant who is entitled to a vested benefit and dies while actively employed or after the termination of employment but before his annuity start date.

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Benefits Paid Upon the Following Events

Normal retirement	<p>is the greatest of (a), (b), or (c):</p> <ul style="list-style-type: none">(a) 2% of Final Average Annual Earnings times Years of Benefit Service (maximum of 25), plus 1% of Final Average Annual Earnings multiplied by Years of Benefit Service between 25 and 35, plus $\frac{3}{4}$ of 1% of Final Average Annual Earnings multiplied by Years of Benefit Service in excess of 35, less 50% of the Primary Social Security Benefit.(b) \$240 times Years of Benefit Service.(c) The amount payable to the Participant under the Predecessor Plan assuming that his "Base Earnings" on December 1, 1971 remain unchanged to Normal Retirement Date.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Early retirement	The Normal Retirement Income is reduced $\frac{5}{12}$ of 1% for each full month of the first 10 years by which the Early Retirement Date precedes the Normal Retirement Date and reduced actuarially below age 55. The amount of the Normal Retirement Income is based on Years of Benefit Service to the date of retirement and the Primary Social Security Benefit is calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date.
Deferred vested termination	The Normal Retirement Income above based on Years of Benefit Service to date of termination and Primary Social Security Benefit calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date. The vested terminated Participant may elect Early Retirement with at least 15 years of Vesting Service. The Early Retirement Benefit is reduced in the same manner as for active Participants.

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Disablement

The Normal Retirement Income payable at Normal Retirement Date assuming a constant rate of earnings from date of disability to Normal Retirement Date, and including all years of disability in Years of Benefit Service.

Preretirement death

■ Prior to early retirement eligibility

The amount which would have been payable to the spouse had the Participant terminated on the date he died, survived to his earliest retirement age, retired (having elected a 50% joint and survivor annuity with his spouse named as the survivor) and then died the day after retirement. Monthly payments will begin on what would have been the Participant's earliest retirement date and continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made, the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

■ After early retirement eligibility

The amount which would have been payable to the spouse had the Participant retired on the first day of the month in which death occurred, having elected a 50% joint and survivor annuity with his spouse named as the survivor. Monthly payments will begin as of the first day of the month following the Participant's death and will continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

50% joint and survivor

75% joint and survivor

100% joint and survivor

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Social Security Level Income

Lump sum (for participants terminating on or after June 1, 2014)

Optional form conversion factors

417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective December 31, 2021.

Covered employees	All eligible employees of adopting subsidiaries participate in the Plan.
Participation date	The plan is closed to new participants effective January 1, 2010.
Status of plan	Benefit accruals were frozen effective December 31, 2021. No new employees are eligible to participate in the plan on or after January 1, 2010.

Definitions

Credited Service	<p>Elapsed time, computed to the nearest 1/12th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Credited service is frozen effective December 31, 2021.</p> <p>Credited service earned prior to January 1, 1989 is included.</p>
Vesting Service	<p>Elapsed time, computed to the nearest 1/365th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date.</p> <p>Vesting service earned prior to January 1, 1989 is included.</p>
Credited Average Basic Compensation	<p>Average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1.</p> <p>For Noveon participants, only Credited Average Basic Compensation on or after January 1, 2006 will be used.</p>
Final Average Compensation	Average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	Day of participant's 65th birthday.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Eligible on Normal Retirement Date.
Early retirement	Eligible at age 55.
Postponed retirement	Retirement after NRD
Deferred vested termination	Eligible after 5 years of vesting service or at age 55.
Disability	No disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such Contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan.
Preretirement death benefit	Upon the death of a vested active or former employee prior to the commencement of retirement benefits, the spouse of this employee is eligible to receive a spouse's retirement benefit, provided they have been married at least one year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of:

- (a) 0.95% of Final Average Compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation; such sum is then multiplied by years of benefit service (to the nearest 1/12th year) up to 30 years.
- (b) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).

The monthly benefit for participants formerly in the Agrigenetics Retirement Plan is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the Agrigenetics plan as of December 31, 1994 plus the Lubrizol benefit with service after December 31, 1994.

The monthly benefit for participants formerly in the Carroll Scientific Inc. Defined Benefit Plan and Trust is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the CSI Plan as of December 30, 1999 plus the Lubrizol benefit with service after January 1, 2000.

The monthly benefit for participants from Avecia is equal to the transferred accrued benefit as of January 31, 2004 plus the Lubrizol benefit with service after January 31, 2004.

The monthly benefit for participants formerly in the Noveon Salaried Pension Plan (merger as of January 1, 2006) is equal to the greater of the Lubrizol benefit with all service and prospective pay less the adjusted benefit payable by BF Goodrich, or the frozen accrued benefit under the Noveon plan as of February 28, 2006.

Benefit accruals were frozen effective December 31, 2021.

Early retirement

The pension benefit available at early retirement is the accrued normal retirement benefit with payments commencing at the participant's Normal Retirement Date or, alternatively, payable immediately with a reduction of 3/12% for each month the early retirement date precedes age 62.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

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NPM Divestiture

Effective as of the date of employment termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but are less than 55 as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successor on or after age 55 or considered a Transferred Employee will be eligible for early retirement benefits. Effective January 1, 2017, the plan was amended such that a Transferred Employee shall be eligible for early retirement benefits without regard to whether the Transferred Employee has terminated from NPM or its successors.

Deferred vested termination

The deferred vested benefit available following termination is the accrued normal retirement benefit and can be paid beginning at age 65, or on a reduced basis as early as age 55.

Preretirement death

■ Prior to early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid when the employee would have reached 55.

■ After early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid immediately.

Other Plan Provisions

Forms of payment

Automatic ten year certain and continuous form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment

Single life
10-year certain and life
15-year certain and life
50% joint and survivor
75% joint and survivor

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100% joint and survivor
Lump sum

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences

For all others: 6.0% interest and the Revenue Ruling 2001-62 mortality table

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

None

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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective December 31, 2022.

Covered employees

All hourly full-time and part-time employees of Noveon employed at one of the locations listed below and who is also covered by a collective bargaining agreement with one of the unions listed below. This includes all former Performance Materials division wage employees of BFGoodrich who were actively employed by Noveon on February 28, 2001.

Schedule	Union Locals	Location
1	5	Akron, Ohio Plant 3
	72, 369, 522, 27	Louisville, Kentucky
	1294	Calvert City, Kentucky
2	342-C	Cincinnati, Ohio
3	465	Charlotte, North Carolina

Under Schedule 4 (Scher Chemical), collectively bargained employees from Union Local No. 560.

Participation date

Immediate eligibility for covered employees under Schedules 1, 2 and 3.

Collectively bargained employees (Union Local No. 560) under Schedule 4 (Scher Chemical) will enter upon the earlier of (a) attainment of age 20 ½ and 1 year of service (entry date is nearest January 1) or (b) six consecutive full calendar months of employment (entry date is January 1 coincident with or next following).

Effective January 1, 2014, the Plan is closed to new hires and re-hires.

Status of plan

The plan has ongoing benefit accruals, except for Schedule 4. Benefit accruals for Schedule 4 were frozen effective December 31, 2022. No new employees are eligible to participate in the plan on or after January 1, 2014.

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Definitions

Benefit Service

Benefit Service for Schedules 1 through 3 shall reflect the period from the later of the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) or the acquisition date below to the participant's Severance from Service date. Benefit Service shall include all completed years of service, all fractional years of service, calculated using the number of completed dates of service as a percentage of 365 days in a year.

Location	Acquisition Date
Charlotte	05/04/1992
Cincinnati	01/01/1987

Benefit service for Schedule 4 is based on 1,000 hours of service during a Plan Year during which the employee is an active participant.

Effective December 31, 2013, benefit service is frozen for Louisville participants with 10 years or less of vesting service and Calvert City participants with 5 years or less of vesting service.

Vesting service

Vesting Service for Schedules 1 through 3 shall reflect the period from the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) to the participant's Severance from Service date.

Vesting service for Schedule 4 is based on a Plan Year of 1,000 or more hours of service.

Credited Average Basic Compensation

For Schedule 3, the average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1, commencing January 1, 2006.

Final Average Compensation

For Schedule 3, the average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination. Compensation for this purpose commenced January 1, 2006.

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Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the Employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65, except with a fifth anniversary of participation for Schedule 4.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	Eligible on or after Normal Retirement Date (age 65 for all; except with a fifth anniversary of participation for Schedule 4).
Early retirement	Eligible at age 55 with 10 years of Vesting Service for Schedules 1 and 2. Schedule 3 provides eligibility at age 55. Schedule 4 employees can retire from active employment at age 60 or age 55 with 15 years of Vesting Service. Schedule 1 employees can retire early with 30 years of Vesting Service.
Postponed retirement	Retirement after NRD
Deferred vested termination	<p>For Schedules 1, 2, and 3, upon termination after completing 5 years of vesting service. For Schedule 4, participants are fully vested after 4 years of vesting service with vesting accumulated evenly over the full years of vesting service.</p> <p>As of December 31, 2013, all frozen participants are automatically vested in their accrued benefit, regardless of whether they have attained 5 years of vesting service.</p>
Disability	If a participant becomes disabled prior to attaining age 65 and after completing 5 years of Vesting Service, he is entitled to a Disability benefit.
Preretirement death benefit	Upon death after completion of 5 years of vesting service, provided that the employee has been married to his current spouse for at least one year.

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Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service of former Performance Materials division employees from BFGoodrich to the extent credited under the BFGoodrich Plan for Wage Employees): (a) offset by (b):
 - (a) Monthly amount as outlined in the Schedule below multiplied by Total Years of Benefit Service (limited to 44 years for Schedule 2 participants).
 - (b) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Date.

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- (2) Future Service Formula (taking into account only service with Noveon after February 28, 2001): Monthly amount as outlined in the Schedule below multiplied by Benefit Service after February 28, 2001.

Schedule	For Employees retiring on or after:	Monthly Pension Amount per year of Benefit Service:
1 – Akron	March 1, 2001	\$36.00
	August 1, 2001	37.00
1 – Louisville	March 1, 2001	40.00
	May 9, 2004	43.00 (future service only)
	June 1, 2007	45.00
	May 9, 2013	55.00
	May 1, 2018	60.00
	(UFCW employees only)	
	May 9, 2018	60.00
1 – Calvert City	March 1, 2001	40.00
	September 15, 2005	43.00 (future service only)
	October 13, 2008	48.00
	August 1, 2013	55.00
	August 1, 2018	60.00
2 – Cincinnati	January 1, 1987–	14.00
	April 1, 1993	
	April 1, 1993	15.00 (future service only)
	April 1, 1994	16.00 (future service only)
	April 1, 1996	17.00 (future service only)
	April 1, 1997	19.00 (future service only)
	April 1, 1998	21.00 (future service only)
	April 1, 1999	23.00 (future service only)
	April 1, 2000	25.00 (future service only)
	April 1, 2001	28.00 (future service only)
	April 1, 2002	29.00 (future service only)
	April 1, 2003	30.00 (future service only)
	April 1, 2004	32.00 (future service only)
	April 1, 2005	33.00 (future service only)
	April 1, 2006	34.00 (future service only)
	April 1, 2007	35.00 (future service only)
3 – Charlotte	March 1, 2001	

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The greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service and compensation of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees): The greater of (a) and (b), offset by (c):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.
- (c) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Age.

- (2) Future Service Formula (taking into account only service and compensation with Noveon after February 28, 2001): The greater of (a) and (b):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Effective March 1, 2006, the monthly benefit is equal to the greater of (1) and (2) less (3):

- (1) .95% of final average compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation, such sum then multiplied by years of benefit service up to 30 years.
- (2) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).
- (3) Adjusted benefit payable by BFGoodrich.

The above result is subject to the minimum accrued benefit from the prior benefit formula (reduced by the benefit payable from BFGoodrich) as of February 28, 2006.

4 – Scher Chemicals December 31, 2004

The monthly benefit is equal to 1% of the participant's Average Compensation multiplied by Years of Benefit Service as a participant where Average Compensation consists of the average of the participant's highest five consecutive Plan Years of compensation.

Early retirement

Schedule	Earliest unreduced retirement age	Percentage reduction per month
1	62 or 30 years of Benefit Service	0.400%
2	65	0.167 (62-65) 0.250 (55-62)
3	62	0.250
4	65	Actuarial

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

NPM Divestiture

Effective as of the date of termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

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Valuation Date: January 1, 2023

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Affected employees who are at least age 50 as of December 31, 2006 but have not yet attained their Early Retirement Date as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successors on or after reaching his or her Early Retirement Date (counting service with NPM, its affiliates or successors thereto as service with the Employer) shall be eligible for early retirement benefits.

Supplemental Retirement

For Schedule 1 participants who retire on or after age 55, but before age 62, with 30 or more years of Benefit Service, a supplemental benefit equal to (1) offset by (2):

(1) Benefit

Pension amount times 30 plus \$50, plus \$10 per year that age is greater than 55, plus pension amount plus \$5.50 per year of Benefit Service greater than 30

(2) Early Retirement Benefit.

The supplemental benefit is payable under the earlier of:

1. The participant's 62nd birthday, or
2. The participant's eligibility date for OASDI benefits under the Federal Social Security Act, or participant's death.

All prior service of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees, shall be taken into account for purposes of determining the early retirement supplement. However, The Lubrizol Corporation Wage Employees' Pension Plan shall only pay a fraction of the supplemental benefit. The fractional amount to be paid shall be equal to one (1) less a fraction, the numerator of which is the participant's Benefit Service as of February 28, 2001 (not to exceed 30), and the denominator of which is 30 years.

No supplement is payable if the BFGoodrich benefit commences prior to retirement.

Deferred vested termination

For Schedules 1 and 3, upon termination after completing 5 years of vesting service, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65. An actuarially equivalent benefit is available as early as age 55.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

For Schedule 1 participants with benefits frozen as of December 31, 2013, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65, regardless of years of vesting service. An actuarially equivalent benefit is available as early as age 55.

For Schedule 2, upon termination after completing 5 years of vesting service, accrued monthly benefit payable at age 65 or reduced benefits (in the same manner as early retirement) as early as age 55 if 10 years of vesting service.

For Schedule 4, participants are fully vested after 4 years of Vesting Service with vesting accumulated evenly over the full years of Vesting Service. An actuarially equivalent benefit is available as early as age 60 or age 55 with 15 years of Vesting Service.

Special Termination Benefit

For employees of Schedule 3 who are terminated due to Reduction in Force, who have attained age 50 but not yet reached age 55, and have completed at least 5 years of Vesting Service, a Special Termination Benefit is payable at Normal Retirement Date, or a reduced benefit is payable as early as age 55 that is equal to the Normal Retirement Benefit reduced by 0.5% for each full calendar month that benefit commencement precedes the participant's 62nd birthday.

If former Performance Materials division wage employees from BFGoodrich are terminated due to a Reduction in Force, The Lubrizol Corporation Wage Employees' Pension Plan shall pay all Special Deferred Vested Termination benefits (including any subsidized benefits related to prior service and compensation) in excess of the BFGoodrich Plan obligation to pay under the terms of the Deferred Vested Terminations benefit provisions.

Plant Closure Benefit

For employees of Schedule 1 who are terminated due to complete and permanent discontinuance of operations at a manufacturing plant, who have completed at least 25 years of Vesting Service (regardless of age), or had attained age 55 and had not completed 5 years of Vesting Service and is not receiving a Disability Pension, a Plant Closure benefit equal to the unreduced Normal Retirement Benefit is payable immediately. For those employees eligible only for a deferred vested benefit, they may elect a lump sum benefit equal to a multiple of pay, based on years of Vesting Service instead of receiving their Deferred Vested Pension.

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For employees in Schedule 3: A benefit payable immediately equal to the greater of (1) and (2) below:

- (1) Final Average Earnings Pension Amount portion of the Normal Retirement Benefit reduced 0.50% for each full calendar month, up to a maximum of 84 months that benefit commencement precedes the participant's 62nd birthday.
- (2) Unreduced Service Credit Pension Amount.

Disablement

For Schedule 4 participants, the Disability benefit is equal to the Normal Retirement Benefit based on the monthly pension in effect and Benefit Service at the time the participant became disabled. The participant's accrued benefit is actuarially reduced for commencement prior to Normal Retirement Date. For Schedule 1 employees and Schedule 3 employees, no disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan

Preretirement death

■ Prior to early retirement eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at age 55. Benefits will commence at pensioner's age 55.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

■ After early retirement eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at the later of age 55 and age at death.

For employees in Benefit Schedule 1 only:

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\$2,250 is paid to the estate of a deceased employee who terminates employment after age 60 and meets Early or Normal Retirement eligibility requirements.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

Other Plan Provisions

Forms of payment

Automatic 5-year certain and life (Schedule 1), single life form (Schedule 2), or a 10-year certain and life (Schedule 3 and 4) for unmarried participants

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms

■ Schedule 1

5-year certain and life
10-year certain and life
50% joint and survivor
75% joint and survivor
100% joint and survivor
Lump sum

■ Schedule 2

Single life
5-year certain and life
10-year certain and life
50% joint and survivor
60% joint and survivor
70% joint and survivor
80% joint and survivor
90% joint and survivor
100% joint and survivor
Level income annuity

■ Schedule 3

Single life
5-year certain and life (through May 2, 2006)
10-year certain and life
15-year certain and life (through May 2, 2010)
50% joint and survivor
75% joint and survivor

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Valuation Date: January 1, 2023

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	100% joint and survivor Lump sum (if less than \$5,000)
■ Schedule 4	Single life 5-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion	For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences Schedule 1 and 2: For all others, 6.0% interest and 1983 GAM Male mortality table Schedule 3 and 4: For all others, 6.0% interest and Revenue Ruling 2001-62 mortality table
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

Benefit accruals for Schedule 4 were frozen effective December 31, 2022.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha employees' Pension Plan (CSI)

Plan Provisions

The plan was restated effective January 1, 2013. The most recent amendment reflected in the following plan provisions was effective July 24, 2017.

Covered employees	All employees of the Employer hired before June 1, 2006.
Participation date	<p>Covered employees are eligible for participation on the first of the month coincident with or next following age 19 and completion of at least 1,000 hours of employment in the 12 month period beginning on date of employment or any subsequent 12 month period beginning on an anniversary date.</p> <p>No new employees hired on or after June 1, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2016. No new employees hired on or after June 1, 2006 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2016.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
Early retirement	Age 55.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first 5 years and 3 1/3% for the next 5 years that early retirement precedes normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payment under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor.
Optional forms of payment	Single life 10-year certain and life 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor Any of the joint and survivor forms above with a 10, 15 or 20 year certain period Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest. Group Annuity Mortality Table for 1983 male rates for participants and Group Annuity Mortality Table for 1983 female rates for spouses.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Plan Provisions

The plan was restated effective January 1, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All salaried employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of age 21 with 1 year of service or age 30 if attained prior to September 4, 2003.</p> <p>No new employees hired on or after September 4, 2003 are eligible to participate in the plan.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2005. No new employees hired on or after September 4, 2003 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2005.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.
Credited service	Plan is frozen.
Participation service	Elapsed time from Participation date.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are 100% vested on December 31, 2005.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Accrued benefit, reduced by 3.0% per year from age 65 to 60 (from age 62 to 60 if the participant has 25 years of vesting service) and 5.0% per year from age 60 to 55.</p> <p><u>CologneRE:</u></p> <p>Accrued benefits, reduced by 5.0% per year from age 65 to 55.</p> <p><u>NationalRE:</u></p> <p>Accrued benefit, reduced by 5.0% per year from age 60 to 59 and 4.0% per year from age 59 to 55 if the participant has 20 years of vesting service.</p> <p>Otherwise the reduction is based on the early retirement reduction schedule shown below:</p>

Age	Factor
55	0.50
56	0.54
57	0.58
58	0.62
59	0.66
60	0.70
61	0.74
62	0.79
63	0.85
64	0.92

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Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit, payable as early as age 55, reduced by 6.0% per year from age 65 to 60 and 5.0% per year from age 60 to 55.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Level income annuity Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount. For all others: 7.0% interest and 417(e) unisex mortality table.
Pension Increases	None

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

None

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as salaried or hourly in a participating location as provided in Appendix A of the JM Employees Plan document, except independent contractors, leased employees, and employees, in an ineligible collective bargaining unit.
Participation date	One year of service. Plan is closed to new entrants hired after December 31, 2006.
Status of plan	Benefit accruals are frozen as of December 31, 2007. No new employees are eligible to participate in the plan after December 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2007.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% (100% if eligible for early retirement) of the monthly pension benefit as of the date of death, reduced for the 50% (100% if eligible for early retirement) joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	If hourly non-union employee, 10 years of vesting service, mentally or physically incapable of employment, eligible for Social Security disability benefits and not eligible for LTD plan. If salaried employee, eligible for LTD plan.
Preretirement death benefit	Eligible for vested or retirement benefit.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service).
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 (age 50 for participants on December 31, 1988) based on the early retirement reduction schedule shown below:

Age	Factor
50	0.26
51	0.28
52	0.30
53	0.33
54	0.36
55	0.39
56	0.42
57	0.46
58	0.50
59	0.55
60	0.61
61	0.67
62	0.74
63	0.81
64	0.90

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Disablement

Accrued benefit determined at earlier of December 31, 2007 or date of termination payable at early or normal retirement age. Continue to earn Vesting Service to age 65.

Preretirement death

■ Prior to early retirement eligibility

Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with a 50% contingent annuitant option when first eligible and died on the following day.

■ After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 100% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment

Single life
25% joint and survivor
50% joint and survivor
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000)

Optional form conversion factors

■ Deferred Disability and Non-Disability Benefits

Principal annuitant determination uses RP-2014 White Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 65% male and 35% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 35% male and 65% female. The factors are determined with a 6% interest rate.

■ Immediate Disability Benefits

Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Valuation Date: January 1, 2023

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■ Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Hourly Plan or nonparticipating employer. No Credited Service is earned after December 31, 2007.
Pension Increases	None
Plan participants' contributions	Discontinued January 1, 1986; provide supplemental benefit and minimum cash refund from the plan.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as hourly in a participating location, except independent contractors and leased employees.
Participation date	One year of service. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.
Status of plan	The plan has ongoing benefit accruals. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.

Definitions

Accrued benefit	A monthly pension based on benefit rates, which are based on periods of Credited Service and location at date of calculation.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Calendar years after Participation Date in which participant completes 1,800 hours; partial years credited for less than 1,800 hours.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 60, age 55 and 15 years of vesting service or 30 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	10 years of Vesting Service, mentally or physically incapable of employment.
Preretirement death benefit	Eligible for vested or retirement benefit.

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Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

JM Hourly Benefit Rates

Location	Annual Accrual Rate for 2018	Location	Annual Accrual Rate for 2018
Bremen, Indiana	\$204	Penbryn	\$312
CEELCO	132	Phenix City, AL	204
Cleburne*	360	Plattsburgh	216
Defiance (GMP)	468	Richland	180
Defiance UAW	468	Richmond, Indiana	324
Edison (Zeston)	252	Richmond, Virginia	276
Etowah	384	Rockdale	312
Fernley	216	Southgate	216
Hazleton	204	Waterville (plant 1, IBT 20)	396
Jacksonville	204	Waterville (plant 1, UAW)	384
Lewiston	252	Waterville (plant 7, IBT 20)	396
Macon	216	Waterville (plant 7, UAW)	384
McPherson	342	Willows	330
Oklahoma City	240	Winder*	324

Accrual supplements are available to employees who meet the 55/25 age and service criteria prior to termination and prior to the Eligibility End Date.

Location	Ultimate Supplement Rate	Eligibility End Date
Cleburne	\$9	2/18/2007
Defiance (GMP)	7	8/16/2010
Defiance UAW	7	9/30/2010
Edison (Zeston)	3	10/15/2011
Penbryn	11	1/1/2012
Richmond, Indiana	7	11/1/2013
Richmond, Virginia	5	Ongoing
Rockdale	2	10/9/2009
Waterville (plant 1, IBT 20)	7	4/18/2006
Waterville (plant 1, UAW)*	5	7/16/2009
Waterville (plant 7, IBT 20)	7	4/18/2006
Waterville (plant 7, UAW)*	5	7/16/2009
Winder	2	10/15/2011

*Eligible Waterville UAW participants who met the 55/25 criteria prior to 7/15/2006 receive a \$7 multiplier supplement. Eligible Waterville UAW participants who met the 55/25 criteria after 7/14/2006 and before 7/16/2009 receive a \$5 multiplier supplement.

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Early retirement

Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service and retire at certain locations).

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit payable as early as age 55 based on the early retirement reduction schedule shown below.

Age	Factor
55	0.40
56	0.44
57	0.48
58	0.52
59	0.56
60	0.61
61	0.67
62	0.74
63	0.82
64	0.90

Disablement

Accrued benefit payable immediately plus a supplemental benefit of \$100 per month payable to earlier of age 65 or eligibility for on unreduced Social Security benefit.

Preretirement death

- Prior to early retirement eligibility

Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with 50% contingent annuitant option at age 55, or date of death if later, and died on the following day.

- After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
■ Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 Blue Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 85% male and 15% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 15% male and 85% female. The factors are determined with a 6% interest rate.
■ Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.
■ Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Employees Retirement Plan. After 5 years of Credited Service under the Employees Retirement Plan, all Service (or Vesting Service after December 31, 2007) is accounted for under the Employees Retirement Plan but is offset by the benefit accrued under the Hourly Plan.
Pension Increases	None

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**Plan participants'
contributions**

Discontinued August 1, 1966; if not distributed in a lump sum, provide supplemental benefit and minimum cash refund from the plan.

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer hired before July 1, 2017, except independent contractors, leased employees, employees whose conditions of employment are covered by a collective bargaining agreement, and non-resident aliens who received no earned income from sources with the United States.
Participation date	<p>Covered employees are eligible for participation on the day of completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after July 1, 2017.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2017. No new employees are eligible to participate in the plan on or after July 1, 2017.

Definitions

Accrued benefit	Frozen benefit based on credited service frozen as of June 30, 2017 and compensation earned through December 31, 2017.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 50 and 5 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	All participants are 100% vested on June 30, 2017.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3.6% per year for the first 10 years by which the early retirement date precedes the normal retirement date, and by 2.4% per year for the next 5 years.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 50 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the participant's earliest retirement age, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists). If the participant dies while actively employed, the first 12 monthly payments are guaranteed.

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- After early retirement eligibility
The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the first day of the month following death, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists).
If the participant dies while actively employed, the monthly payments for the first 10 years are guaranteed.

Other Plan Provisions

Forms of payment	Automatic ten-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 75% joint and survivor 100% joint and survivor 10-year certain and life 5-year certain only 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount. For all others: 6.0% interest and 1971 male Group Annuity mortality table.
Late retirement increases	Factors in Appendix C of the USAU plan document.
Pension Increases	None
Plan participants' contributions	None

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Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All hourly-paid employees at a participating location.
Participation date	Covered employees are eligible for participation on the later of date on which the participating location becomes covered under the plan and the first day of the month coincident or following the date of becoming an eligible employee.
Status of plan	The plan has ongoing benefit accruals. Plan is closed to new entrants at Sayre location effective January 1, 2012. Plan is closed to new entrants at Texarkana, Waterloo and Omaha locations effective January 1, 2015.

Definitions

Accrued benefit	A monthly pension based on benefit rates which are based on periods of Credited Service and location at date of calculation.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	<p>One year for each plan year during which the participant worked at least 1,600 hours. If the participant earns less than 1,600 hours, a partial year of service will be credited to the closest 1/10 of a year.</p> <p>In addition, the participant does not receive any credited service if he completes less than 501 hours in any plan year, unless disability, retirement, death occurs, or participation commences or resumes in that year.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.

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Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
Early retirement	Age 60 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Determined to be totally and permanently disabled on or after attaining age 45 and completing 10 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

Benefit Rates

Texarkana, Arkansas

Date	Benefit Rate
01/01/1984-01/31/1984	\$10.50
02/01/1984-11/01/1987	\$11.00
11/02/1987-12/31/1990	\$12.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-12/31/2007	\$17.00
01/01/2008-08/24/2008	\$24.00
08/25/2008 and later	\$30.00

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Waterloo, Iowa

Date	Benefit Rate
01/01/1984-06/04/1987	\$10.50
06/05/1987-12/31/1989	\$11.00
01/01/1990-12/31/1996	\$14.00
01/01/1997-12/31/1999	\$15.00
01/01/2000-12/31/2004	\$17.00
01/01/2005-12/31/2007	\$20.00
01/01/2008-12/31/2009	\$24.00
01/01/2010-12/31/2010	\$25.00
01/01/2011-12/31/2011	\$26.00
01/01/2012-12/31/2012	\$27.00
01/01/2013-12/31/2013	\$28.00
01/01/2014-12/31/2014	\$29.00
01/01/2015-12/31/2015	\$30.00
01/01/2016-12/31/2016	\$31.00
01/01/2017-12/31/2017	\$32.00
01/01/2018-12/31/2018	\$33.00
01/01/2019-12/31/2019	\$34.00
01/01/2020-12/31/2020	\$35.00

Sayre, Pennsylvania

Date	Benefit Rate
01/01/1984-01/01/1987	\$10.00
01/02/1987-10/18/1987	\$10.50
10/19/1987-12/31/1990	\$11.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-10/18/2002	\$17.00
10/19/2002-10/18/2003	\$20.00
10/19/2003-12/31/2006	\$24.00
01/01/2007-12/31/2007	\$28.00
01/01/2008-12/31/2009	\$30.00
01/01/2010-12/31/2011	\$33.00
01/01/2012 and later	\$35.00

Laporte, Texas

Date	Benefit Rate
11/06/2006 and later	\$30.00

Omaha, Nebraska

Date	Benefit Rate
06/02/2008 and later	\$30.00

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Early retirement	Accrued benefit, reduced by 6 2/3% per year prior to normal retirement date. Participants who attained age 60 and complete at least 30 years of vesting service are eligible to receive an unreduced pension benefit on the annuity start date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit, payable as early as age 60, reduced by 6 2/3% per year prior to normal retirement date.
Disablement	Accrued benefit determined as of disability payable immediately, unreduced for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest and the 1994 Group Annuity unisex mortality table projected to 2022.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Plan Provisions

The plan was restated effective December 31, 2010. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	<p>Cerro Brave: employees represented by the United Steelworkers of America, AFL-CIO, and its Local 6738.</p> <p>O&M: employees represented by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) Local No. 864.</p>
Participation date	<p>Cerro Brave: Participation begins on the date of hire. No new employees are eligible to participate in the plan on or after December 31, 2007.</p> <p>O&M: Participation begins on the date the employee attained age 21 and completed one year of service.</p>
Status of plan	<p>As of January 1, 2016, the plan has active participants in Cerro Brave and O&M only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Cerro Brave and December 19, 2000 for O&M.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007.</p>

Definitions

Accrued benefit	<p>Cerro Brave: A monthly pension of \$23.50 multiplied by years of credited service. This benefit is frozen as of December 31, 2007.</p> <p>Cerro Bristol: Frozen benefit as of December 19, 2000.</p>
Vesting service	<p>Cerro Brave: Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>O&M: Elapsed time from date of hire.</p>
Credited service	<p>Plan is frozen.</p>

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Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
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Early retirement	Cerro Brave: Age 60 and 10 years of credited service. O&M: Age 62 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service.
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Disability	15 years of credited service (10 years for O&M).
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Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.
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Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	Accrued benefit, reduced by 6% for Cerro Brave and 6.67% for O&M for each year by which the early retirement date precedes the normal retirement date.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of credited service at the date of terminations, the benefit is payable as early as the early retirement age, reduced by 6.67% for each year by which the early retirement date precedes the normal retirement date.
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Disablement

Accrued benefit payable immediately if qualified for Social Security disability benefits. Otherwise a temporary disability benefit is payable until the earlier of normal retirement date or the date the participant is eligible for Social Security disability benefits.

Preretirement death

■ Prior to early retirement eligibility

The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

■ After early retirement eligibility

If the participant dies after attaining age 55 and completed 10 years of credited service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death.

Other Plan Provisions

Forms of payment

Automatic Single life for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment

Single life
50% joint and survivor
75% joint and survivor
100% joint and survivor
10-year certain and life.
Social Security level income option.
Lump sum (if less than \$5,000)

Optional form conversion factors

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values.

For all others: 7 % interest and the 1994 Group Annuity unisex mortality table projected to 2002.

Pension Increases

None

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**Plan participants'
contributions**

None

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of the first day of the month following the first anniversary of the date of hire (provided 1,000 hours of service was earned in the initial twelve-month period of hire) or the first day of any subsequent plan year following a plan year in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after August 15, 1983.</p>
Status of plan	Benefit accruals are frozen as of August 15, 1983. No new employees are eligible to participate in the plan on or after August 15, 1983.

Definitions

Accrued benefit	Frozen benefit as of August 15, 1983.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service. For plan years with less than 1,000 hours of service, one month of service is credited for each full 150 hours of service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service and elected coverage of death benefits. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3% for each year by which the early retirement date precedes age 62. No reduction for benefits payable after age 62.
Postponed retirement	An increased benefit actuarially equivalent to normal retirement benefit.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

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- | | |
|--------------------------------------|---|
| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
|--------------------------------------|---|

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 15-year certain and life Social Security level income option Lump sum (if less than \$3,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all other purposes, 7% interest rate and 1951 Group Annuity Mortality Table projected to 1963 male only.
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (Flight Safety)

Plan Provisions

The plan was restated effective December 31, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except employees of FlightSafety Services Corporation, non-resident aliens who receive no income from sources within the United States and leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of December 31 or June 30 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2005.</p>
Status of plan	Benefit accruals are frozen as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants. No new employees are eligible to participate in the plan on or after December 31, 2005.

Definitions

Accrued benefit	Frozen benefit as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.</p> <p>A participant who is credited with 1,000 hours of service during December 31, 2016 through December 30, 2017 and 1,000 hours of service during January 1, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Early retirement	Age 55 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service or attained age 55 while actively employed.
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Disability	Not applicable.
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Preretirement death benefit	5 years of vesting service or attained age 55 while actively employed.
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The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	A reduced benefit actuarially equivalent to the normal retirement benefit.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination, the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
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Disablement	Not applicable.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Preretirement death

- Prior to early retirement eligibility
The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
- After early retirement eligibility
The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

- Forms of payment**
Automatic single life form for unmarried participants.
Automatic actuarially equivalent 50% joint and survivor form for married participants.
- Optional forms of payment**
Single life
50% joint and survivor
75% joint and survivor
100% joint and survivor
10-year certain and life
Lump sum (if less than \$5,000)
- Optional form conversion factors**
For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values.

For all other purposes, 6% interest rate and 1971 Male Group Annuity Mortality Table.
- Pension Increases**
None
- Plan participants' contributions**
No employee contributions are required for plan years beginning after December 31, 1980. Employee contributions made before December 31, 1980 are fully vested.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Plan Provisions

The plan was restated effective December 20, 2013. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	Employees represented by the United Steelworkers of America, AFL-CIO.
Participation date	<p>Covered employees are eligible for participation on the earlier of June 1 or December 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or each anniversary of such date) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after May 31, 2006.</p>
Status of plan	Benefit accruals are frozen as of May 31, 2006. No new employees are eligible to participate in the plan on or after May 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of May 31, 2006.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>A participant who is credited with 1,000 hours of service during June 1, 2016 through May 31, 2017 and 1,000 hours of service during January 1, 2017 through December 31, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of service.
Disability	Permanent and total disablement with 5 years of credited service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6% for each year in which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Accrued benefit payable immediately after a 26-week waiting period, without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

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| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Participant gets greater of that factor or factor from Appendix A of the Precision plan document. For all others: 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2006 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2008. Employees hired on or after January 1, 2006 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2008.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, but excluding periods prior to attaining age 18.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation.
Monthly preretirement death benefit	66 2/3% of the monthly pension benefit as of the date of death, reduced for the 66 2/3% joint and survivor election and reduced for payment as early as the participant's 55th birthday payable to surviving spouse. A non-spouse beneficiary receives the participants' accrued benefit payable immediately for 5 years only.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Total and permanent disability with 5 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first five years by which the early retirement date precedes the normal retirement date, by 3 1/3% per year for the next five years and reduced actuarially for each additional year after.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at the later of normal retirement date, 10 th anniversary of participation and the date of termination.
Disablement	Accrued benefit payable at NRD.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Preretirement death

- Prior to early retirement eligibility
The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 66 2/3% joint and survivor annuity and died on the day after benefits commenced. The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.
- After early retirement eligibility
The surviving spouse receives a survivor annuity as if participant had commenced payments under the 66 2/3% joint and survivor annuity the day before the participant died.

The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.

Other Plan Provisions

- Forms of payment** Automatic five-year certain and life form for unmarried participants.
Automatic actuarially equivalent 66 2/3% joint and survivor form for married participants.
- Optional forms of payment** Five-year certain and life
10-year certain and life
66 2/3% joint and survivor
75% joint and survivor
Lump sum (if less than \$7,500)
- Optional form conversion factors** For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which benefit commences.

For all other purposes, 5% interest and 1971 Male Group Annuity mortality table.
- Pension Increases** None
- Plan participants' contributions** No employee contributions are required for plan years beginning after December 31, 1982. Employee contributions made before January 1, 1983 are fully vested.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees and certain employees whose conditions of employment are covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>
Status of the plan	<p>As of January 1, 2016, the plan has active participants in Legacy and Russell only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Legacy and March 31, 2006 for Russell. No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>

Definitions

Accrued benefit	<p>Legacy: Frozen benefit as of December 31, 2007 equal to the sum of (1) and (2).</p> <ul style="list-style-type: none">(1) Basic benefit frozen as of December 31, 2007(2) Excess benefit frozen as of December 31, 2007 <p>Russell: Frozen benefit as of March 31, 2006</p>
Vesting service	Elapsed time from date of hire.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Legacy: Age 55 and 10 years of vesting service. Russell: Age 55 and 20 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Legacy: Age 50, 10 years of vesting service and eligible for Social Security disability benefit within an approved period. Russell: Total and permanent disability with 15 years of vesting service.
Preretirement death benefit	Eligible for normal, early, late or deferred vested retirement benefits.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Legacy: Accrued benefit, reduced by the following schedule:</p> <ol style="list-style-type: none">(1) Basic benefit is reduced by 4.8% for each year by which the early retirement date precedes the normal retirement date.(2) Excess benefit is reduced by 7.8% per year for the first three years by which the early retirement date precedes the normal retirement date, 5.4% per year for the next two years and 3.6% per year for the next five years after. <p>Russell: Accrued benefit, reduced by 5.00% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 6.67% per year for the next five years.</p> <p>Huffy: Accrued benefit, reduced by 7.20% for each year by which the early retirement date precedes the normal retirement date.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. Legacy and Huffy participants who completed 10 years of vesting service at the date of termination can commence benefits as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section. Russell participants can commence benefits as early as age 55 that are actuarially equivalent to their normal retirement benefit.
Disablement	Accrued benefit payable immediately without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 5-year certain and life (Russell and Huffy only) 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor (Russell and Huffy only) Lump sum (if terminate after July 1, 2014)

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Optional form conversion factors

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are reflected in the lump sum value if the participant retires after age 62 with 10 years of vesting service.

Legacy: For 50% joint and survivor optional form, the conversion factor is 0.92 decreased (increased) by 0.004 for each year by which the participant is older (younger) than the beneficiary. See the plan document for conversion factors applied to other optional forms. For late retirement increases, 8.0% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Russell: For all other purposes. 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Huffy: For all other purposes, 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and set back one year for beneficiaries.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of Dexter Shoe Company and (effective January 1, 1995) all employees of Pan Am Shoe Company.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2002 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2001. Employees hired on or after January 1, 2002 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2001.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are vested after September 17, 2001.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit
Early retirement	Accrued benefit, reduced by 6.67% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 3.33% per year for the next five years.
Postponed retirement	Greater of accrued benefit on normal retirement date increased by 5% per year that retirement is postponed beyond normal retirement date, or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
■ Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

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| ■ After early retirement eligibility | The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died. |
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. Lump sums payable on or after normal retirement date cannot be less than the lump sum calculated using the appropriate factor from Appendix A of the Dexter plan document. For all other purposes, 6% interest rate and Unisex 1984 Mortality Table set forward one year for participants and set back four years for beneficiaries.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Plan Provisions

The plan was restated effective January 1, 2002. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees NonUnion: All employees of the employer, except employees in a collective bargaining unit.

Union: Employees represented by the United Shoe Workers of America, local 211-A of Fort Worth, Texas, AFL-CIO.

Participation date Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.

No employees hired or rehired on or after January 1, 2011 are eligible to participate.

Status of the plan NonUnion: Benefit accruals are frozen as of December 31, 2014. Employees hired on or after January 1, 2011 are not eligible to participate.

Union: The plan has ongoing benefit accruals. However, as of January 1, 2017, there are no Union employees so there are no participants accruing benefits in the plan. Employees hired on or after January 1, 2011 are not eligible to participate.

Definitions

Accrued benefit NonUnion: Frozen benefit as of December 31, 2014.
Union: As of January 1, 2017, there are no Union active participants accruing benefits in this plan.

Vesting service Each plan year with 1,000 hours of service is a Year of Vesting Service. In the initial year of hire and the final year of termination, partial vesting service will be granted for fewer than 1,000 hours.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Credited service	NonUnion: Benefits are frozen. Union: As of January 1, 2017, there are no Union active participants accruing benefits in the plan
Normal retirement date (NRD)	First of month coinciding with or next following the later of attainment of age 65 or the earlier of five years of participation or five years of vesting service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, unreduced if a vested NonUnion dies while actively employed, otherwise; reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday (60 for Union).

Eligibility for Benefits

Normal retirement	Later of age 65 or the earlier of the fifth anniversary of the date of participation or 5 years of vesting service.
Early retirement	NonUnion: Age 55 and 5 years of vesting service. Union: Age 60 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Union: Total and permanent disability with 15 years of vesting service. NonUnion: Total and permanent disability with 10 years of vesting service.
Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6.67% (5% for NonUnion) for each year by which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination (5 years for NonUnion), the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Accrued benefit payable immediately after a five-month waiting period, without reduction for early commencement.
Preretirement death	
■ Prior to early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
■ After early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6.5% interest rate and 1971 Group Annuity Mortality Table projected to 1975 with scale D, 50% male 50% female.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that 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 assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

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

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

Employer Identification Number 47-0679606

Plan Number 002

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Government Securities</u>				
United States	USA Treasury Bills			
Treasury	due 2/15/2024	60,000,000	\$ 58,395,367	\$ 59,615,660
Government National	GNMA II Pool #3054 Series			
Mortgage Association	7.0%, due 3/20/2031	243,863	246,169	254,219
Federal Home Loan	FHLMC Pool C63675			
Mortgage Corporation	6.5%, due 2/1/2032	137,133	137,904	142,909
Federal Home Loan	FHLMC Pool C01364			
Mortgage Corporation	6.5%, due 6/1/2032	107,037	107,455	110,798
Government National	GNMA Pool #2986 Series			
Mortgage Association	7.0%, due 10/20/2030	106,042	107,301	110,555
Government National	GNMA II Pool #3040 Series			
Mortgage Association	7.0%, due 2/20/2031	95,315	96,420	100,117
Government National	GNMA II Pool #2895 Series			
Mortgage Association	7.0%, due 3/20/2030	91,821	92,911	95,017
Federal Home Loan	FHLMC Pool C65797			
Mortgage Corporation	6.5%, due 4/1/2032	68,215	68,748	71,367
Federal Home Loan	FHLMC Pool C48189			
Mortgage Corporation	7.0%, due 3/1/2031	67,394	68,294	69,612
Government National	GNMA Pool #578240 Series			
Mortgage Association	6.5%, due 7/15/2032	55,503	56,535	57,573
Federal Home Loan	FHLMC Pool C60523			
Mortgage Corporation	6.5%, due 11/1/2031	53,248	53,515	55,238
Government National	GNMA II Pool #3069 Series			
Mortgage Association	7.0%, due 4/20/2031	51,819	52,406	54,347
Government National	GNMA Pool #582244 Series			
Mortgage Association	6.5%, due 7/15/2032	48,225	49,175	49,634
Federal Home Loan	FHLMC Pool C60928			
Mortgage Corporation	6.5%, due 12/1/2031	41,779	41,988	43,763
Federal Home Loan	FHLMC Pool C49015			
Mortgage Corporation	7.0%, due 3/1/2031	35,824	36,294	37,002
Government National	GNMA Pool #575412 Series			
Mortgage Association	6.5%, due 12/15/2031	35,594	36,128	36,611
Federal Home Loan	FHLMC Pool C66083			
Mortgage Corporation	6.5%, due 4/1/2032	33,691	33,954	34,934
Government National	GNMA Pool #552656 Series			
Mortgage Association	6.5%, due 7/15/2032	32,132	32,730	32,937

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
Government National Mortgage Association	GNMA Pool #781340 Series 6.5%, due 10/15/2031	31,911	\$ 32,390	\$ 32,861
Government National Mortgage Association	GNMA Pool #593187 Series 6.5%, due 7/15/2032	28,292	28,818	29,345
Government National Mortgage Association	GNMA Pool #569800 Series 6.5%, due 5/15/2032	27,037	27,570	27,527
Government National Mortgage Association	GNMA Pool #587021 Series 6.5%, due 4/15/2032	26,277	26,795	27,246
Government National Mortgage Association	GNMA Pool #564990 Series 6.5%, due 9/15/2031	26,316	26,711	27,202
Government National Mortgage Association	GNMA II Pool #2998 Series 7.0%, due 11/20/2030	24,831	25,132	25,547
Federal Home Loan Mortgage Corporation	FHLMC Pool C43909 8.0%, due 10/1/2030	25,165	24,846	25,314
Federal Home Loan Mortgage Corporation	FHLMC Pool C34756 7.0%, due 12/1/2029	23,427	23,741	24,198
Federal Home Loan Mortgage Corporation	FHLMC Pool C49585 7.0%, due 4/1/2031	23,292	23,598	24,058
Federal Home Loan Mortgage Corporation	FHLMC Pool J10866 4.5%, due 9/1/2024	19,680	20,114	19,594
Federal Home Loan Mortgage Corporation	FHLMC Pool C50690 7.0%, due 4/1/2031	18,583	18,827	19,194
Government National Mortgage Association	GNMA Pool #2866 Series 7.0%, due 1/20/2030	17,128	17,331	17,790
Federal Home Loan Mortgage Corporation	FHLMC Pool C43678 8.0%, due 10/1/2030	16,786	17,014	16,889
Federal Home Loan Mortgage Corporation	FHLMC Pool C60728 6.5%, due 11/1/2031	15,027	15,103	15,624
Federal Home Loan Mortgage Corporation	FHLMC Pool C01199 7.0%, due 7/1/2031	14,955	15,156	15,592
Government National Mortgage Association	GNMA Pool #584376 Series 6.5%, due 5/15/2032	14,836	15,129	15,168
Federal Home Loan Mortgage Corporation	FHLMC Pool C44277 8.0%, due 11/1/2030	14,163	14,356	14,292
Government National Mortgage Association	GNMA Pool #574841 Series 6.5%, due 11/15/2031	13,540	13,743	13,996
Government National Mortgage Association	GNMA II Pool #2971 Series 7.0%, due 9/20/2030	12,995	13,149	13,591
Federal Home Loan Mortgage Corporation	FHLMC Pool C01343 6.5%, due 4/1/2032	11,971	12,099	12,392
Government National Mortgage Association	GNMA Pool #551100 Series 6.5%, due 11/15/2031	11,632	11,807	12,023

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
Government National Mortgage Association	GNMA II Pool #3081 Series 7.0%, due 5/20/2031	11,411	\$ 11,541	\$ 11,888
Federal Home Loan Mortgage Corporation	FHLMC Pool C01080 8.0%, due 10/1/2030	11,078	11,228	11,666
Federal Home Loan Mortgage Corporation	FHLMC Pool C50544 7.0%, due 4/1/2031	9,883	10,012	10,208
Federal Home Loan Mortgage Corporation	FHLMC Pool C45861 7.0%, due 12/1/2030	9,023	9,144	9,320
Government National Mortgage Association	GNMA II Pool #2796 Series 7.0%, due 8/20/2029	8,882	8,988	9,138
Federal Home Loan Mortgage Corporation	FHLMC Pool C55355 7.0%, due 7/1/2031	6,789	6,880	7,012
Federal Home Loan Mortgage Corporation	FHLMC Pool 3956 3.5%, due 11/15/2026	4,446	4,694	4,373
Federal Home Loan Mortgage Corporation	FHLMC Pool C01106 7.0%, due 12/1/2030	3,795	3,845	3,919
Federal Home Loan Mortgage Corporation	FHLMC Pool C43723 8.0%, due 10/1/2030	3,221	3,264	3,216
Federal National Mortgage Corporation	FNMA Pool #561740 Series 7.0%, due 1/1/2031	2,058	2,089	2,123
Government National Mortgage Association	GNMA Pool #551926 Series 6.5%, due 12/15/2031	1,856	1,892	1,890
Federal National Mortgage Corporation	FNMA Pool #535933 Series 6.5%, due 5/1/2031	755	761	774
Government National Mortgage Association	GNMA II Pool #2716 Series 7.0%, due 2/20/2029	528	534	543
Federal National Mortgage Corporation	FNMA Pool #609524 Series 7.0%, due 10/1/2031	85	86	87
Government National Mortgage Association	GNMA Pool #2394 Series 7.0%, due 3/20/2027	49	50	50
Federal National Mortgage Corporation	FNMA Pool #607036 Series 6.5%, due 10/1/2031	33	33	34
			<u>60,211,764</u>	<u>61,477,977</u>
Corporate Bonds				
Anheuser-Busch Cos LLC	Corporate Bond, 7.550% due 10/01/2030	520,000	577,615	604,430
Ford Motor Co	Corporate Bond, 7.450% due 7/16/2031	350,000	337,067	381,922
Conagra Brands Inc	Corporate Bond, 8.250% due 9/15/2030	295,000	335,315	344,998
Canadian National Railway Co	Corporate Bond, 6.900% due 7/15/2028	275,000	275,798	302,365

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	Description of Investment	Shares	Cost	Current Value
AT&T Inc	Corporate Bond, 7.625% due 4/15/2031	240,000	\$ 236,240	\$ 273,074
United Technologies Corp	Corporate Bond, 7.500% due 9/15/2029	235,000	234,556	265,104
Safeway Inc	Corporate Bond, 7.250% due 2/01/2031	245,000	245,690	255,709
Ally Financial Inc	Corporate Bond, 8.000% due 11/01/2031	216,000	213,628	235,998
* Burlington Northern Santa Fe	Corporate Bond, 7.950% due 8/15/2030	125,000	124,896	147,916
New Resi Mtg	Corporate Bond, 3.750% due 5/28/2052	6,185	6,351	5,809
Citigroup Mtg	Corporate Bond, 4.000% due 1/25/2035	4,296	4,457	4,091
			<u>2,591,613</u>	<u>2,821,416</u>
<u>Common Stocks</u>				
Davita Inc	Common Stock	10,532,088	624,612,962	1,103,341,539
Amazon.com Inc	Common Stock	4,946,050	409,245,154	751,502,837
AON PLC	Common Stock	1,384,026	316,621,511	402,779,247
Kroger	Common Stock	7,873,826	277,353,629	359,912,586
Liberty Sirius XM Series C	Common Stock	10,244,748	235,428,484	294,843,847
Ally Financial Inc	Common Stock	8,339,880	366,273,758	291,228,610
Verisign Inc	Common Stock	1,015,032	47,609,421	209,055,991
Liberty Live Series C	Common Stock	2,625,166	84,203,380	98,154,957
Liberty Formula 1 Series C	Common Stock	1,494,852	87,753,283	94,370,007
Floor & Decor Holdings	Common Stock	842,090	87,796,876	93,943,560
Louisiana-Pacific Corp	Common Stock	1,080,116	61,527,114	76,504,616
T-Mobile US Inc	Common Stock	475,000	52,506,036	76,156,750
Liberty Sirius XM Series A	Common Stock	2,359,919	27,765,991	67,824,072
Liberty Live Series A	Common Stock	589,979	38,742,927	21,563,732
Liberty Latin America	Common Stock	581,871	20,706,338	4,253,477
Atlanta Braves Holdings	Common Stock	43,291	1,664,760	1,713,458
			<u>2,739,811,624</u>	<u>3,947,149,286</u>
<u>Common Collective Trusts</u>				
* Northern Trust Company	COLTV Short Term Inv Fund	53,081,503	53,081,503	53,081,503
<u>Group Annuity Insurance Contract</u>				
* Principal Life Insurance Company	Group Annuity Insurance Contract		<u>2,074,851</u>	<u>2,710,401</u>

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2023

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Other Investments</u>				
Province of Quebec				
Canada	Other Investment	405,000	\$ 389,577	\$ 473,090
<u>Total Investment Assets</u>			<u>\$2,858,160,932</u>	<u>\$4,067,713,673</u>

*Indicates party-in-interest

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2023

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2023	442,049,694	15.00000	442,049,694	40,483,225
Total				442,049,694	40,483,225

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 002
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

The valuation software used to produce the actuarial information submitted on this schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 3% of those values as determined by the prior enrolled actuary. The actuarial value of plan assets, as determined by the new enrolled actuary as of the valuation date for the prior plan year (using actuarial assumptions of the prior enrolled actuary), is within 2% of the value for that prior plan year as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 002
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2023