

## INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of MidAmerican Energy Company  
Des Moines, Iowa

We have examined management of MidAmerican Energy Company's assertion, included in the accompanying Management's Assertion Regarding Disbursements for Eligible Green Projects ("Report"), that \$592.7 million of the \$592.7 million net proceeds from the January 22, 2024 issuance of the 5.300% First Mortgage Bonds, was disbursed by MidAmerican Energy Company (the "Company") during the period from March 1, 2023 to September 30, 2025 for the finance or refinance, in part or in full, of Eligible Green Projects in accordance with the Eligible Green Expenditures criteria set forth in the Report ("management assertion"). The Company's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination was not conducted for the purpose of evaluating (i) the completeness of the amounts disbursed for Eligible Green Projects set forth in the Report, (ii) the environmental benefits of the Eligible Green Projects, or (iii) conformance of the Eligible Green Projects with any third-party principles, standards or frameworks, such as the Green Bond Principles, published by the International Capital Market Association. Accordingly, we do not express an opinion or any other form of assurance other than on management's assertion included in the accompanying Report.

In our opinion, management's assertion that \$592.7 million of the \$592.7 million net proceeds from the January 22, 2024 issuance of the 5.300% First Mortgage Bonds, was disbursed by the Company during the period from March 1, 2023 to September 30, 2025 for Eligible Green Projects in accordance with the Eligible Green Expenditures criteria set forth in the Report is fairly stated, in all material respects.

*Deloitte & Touche LLP*

December 17, 2025