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Submitted online via [Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions | California Air Resources Board](#)

October 23, 2025

California Air Resources Board
1001 I Street, Sacramento, CA 95814

Subject: Public Comments to California on SB 253 Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions Draft Reporting Template

Thank you for the opportunity to provide public comments on CARB's draft template for SB 253 GHG reporting, posted on October 10, 2025, to inform implementation of California Climate Disclosure Legislation.

UL Solutions is a leading provider of testing, inspection and certification services and complementary software, advisory and assurance services across a wide range of industry sectors. This includes a global ESG Advisory and Assurance team and an ESG data management software offering (UL360) that helps companies meet the reporting requirements of certain mandatory ESG disclosures, such as the Corporate Sustainability Reporting Directive (CSRD), as well as voluntary disclosure schemes like the CDP, Global Reporting Initiative (GRI), International Sustainability Standards Board (ISSB) and other global frameworks. We are actively assisting companies in meeting the reporting requirements of SB 253 and SB 261 and have heard their feedback and concerns. With over 20 years of experience in this space and a strong track record serving customers subject to mandatory disclosure requirements, we offer the following input for consideration.

Currently, SB 253 proposes the use of a specific Excel-based template—comprising 179 lines—to ensure compliance. We recommend that CARB consider an alternative approach, to alleviate the burden on business of responding to multiple frameworks. An example of this is the UN Global Compact's Communication on Progress (COP), which includes a questionnaire and also allows companies to submit a sustainability report in lieu of the survey, reducing time and effort, and allowing for consistency in reporting.

We suggest California adopt a comparable model for emissions reporting, one that provides flexibility by accepting comprehensive sustainability reports as an alternative to rigid templates.

We appreciate the opportunity to comment on this important topic, as we have in previous rounds of public comment. We look forward to further collaboration to delve deeper into more specific programmatic details. If you have any questions, please contact Melissa Klein, Federal and State Government Affairs Lead, at Melissa.Klein@UL.com or 202.704.0607.

Sincerely,

/s

Gitte Schjøtz
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Chief Sustainability Officer
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