

Submitted via: electronic submission to CARB public docket at [Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions | California Air Resources Board](#)

October 23rd, 2025

Corporate Greenhouse Gas (GHG) Reporting Program
California Air Resources Board
1001 I Street, Sacramento, CA 95814
P.O. Box 2815, Sacramento, CA 95812

Dear Air Resources Board:

The Climate Corporate Data Accountability Act (i.e. SB 253) will apply to companies doing business in the State of California and with annual revenues in excess of \$1 billion. SB253 will require that companies exceeding this revenue threshold report on scope 1 and scope 2 greenhouse gas emissions on a consolidated global company basis.

The Simplot Company (Simplot) is a privately held, vertically integrated agribusiness with headquarters in Boise, Idaho. The company will be covered by the reporting requirement of SB 253 on the basis of annual revenue and doing business within the State of California.

CARB released a draft reporting template on October 10th to assist with reporting and is seeking public comment. It is noted that use of the template will not be a requirement for the first year's reporting, however there is the implication that some form of the template could become mandatory in subsequent reporting years.

Based on a review of the draft reporting template and the additional questions from CARB in the accompanying memo, Simplot has a number of concerns and specific comments about certain aspects of the draft reporting template.

Scope 1 and Scope 2 GHG Reporting Template

The overall format and substance of the template appear to be useful guidance for much of the information that should be disclosed to achieve the overarching objectives of SB253. Simplot believes that it would be best for the template to remain as a guidance document following the first year of reporting. If this template is to evolve into a "prescriptive" template, then there are a number of significant changes that need to be made as described in the following

comments. These changes are needed in order to avoid imposing an undue burden on the companies that are subject to reporting under SB253.

1. **Organizational control boundary** – data gathering based on operational control is the most common method and the most realistic for emissions reporting and otherwise would impose an undue burden on the Simplot to obtain much of the information for the global Company footprint. The option to choose from the three different methods should be retained in any future reporting requirements.
2. **Operational control entities** – Simplot is not subject to public financial reporting in the U.S. as a privately held entity and this requirement (row 26) would compel the Company to report this information publicly where it is not currently required to do so, potentially revealing confidential information. Row 26 should be removed or protection for private entity's confidential information should be ensured.
3. **Inventory boundary row 30** – the 'question' related to this field and the question in the row above (row 29) do not seem to match. The 'question' for row 30 should be reviewed. It is expected that specific exclusions for regions or facilities would be listed on row 30, not specific GHGs being excluded. It is also not expected that specific GHGs would be excluded, rather that certain facilities, sources or de minimis sources might be excluded from the reporting with good reason.
4. **Indirect biogenic emissions** – the indirect emissions factors available Simplot, such as the US EPA eGrid resource, do not include the level of detail to determine if indirect biogenic emissions are included. Determining this level of detail is likely not possible without imposing an undue data collection burden on the Company and should be removed.
5. **Inventory boundary row 45** – the questions on rows 45 and 46 are partially duplicative of the questions on rows 29 and 30 and, referring back to comment #3 above, these questions (rows 45, 46) seem more appropriate and relevant to the objectives of reporting under SB253 where there may be reason to exclude specific facilities or sources. Rows 29 and 30 should be removed while retaining rows 45 and 46.
6. **Intensity ratio** – The requirement to report an intensity ratio (row 51) would compel Simplot to publicly report revenue where it is not subject to this requirement currently under financial reporting requirements in the U.S. Row 51 should be removed or protection for private entity's confidential information should be ensured. An alternative suggestion that is more relevant to the production intensity of manufacturing industries is mtCO₂e/mass or volume of product).
7. **De minimis exclusion** – Row 70 should be removed. Having to report the

emissions associated with de minimis sources would negate the reason behind being able to exclude de minimis sources from the reporting.

8. **Base year** – The requirement to report data for a base year should be reduced to the requirement to report the base year and the total scope 1 and scope 2 emissions with the requirement to report individual GHGs removed. Breaking out each GHG individually doesn't serve the overarching objectives of SB253.
9. **Breakdown by GHG** – Requiring the breakdown of all GHGs by source and gas should be removed. It will create reporting difficulties where de minimis sources might contain small amounts of some of the GHGs, an undue burden for data collection and processing, and does not serve a clear purpose to support companies reporting their overall scope 1 and scope 2 emissions. This level of detail is excessive compared to the goal behind reporting – to report the total CO₂e emissions from a company's operations.
10. **Data quality** – any requirement to speak to data quality and uncertainty should be for a qualitative narrative description speaking to areas under the company's control (e.g. accuracy of utility billing or calibrated meters for fuels) and avoid the requirement to address uncertainty where it might exist in datasets (e.g. IPCC GWP values) or methodologies (e.g. CFR subpart calculation methods from EPA).

Guidance Memo

1. **Disclosure by source vs. by gas** - There is concern over a requirement to break down scope 1 and 2 emissions by individual GHG beyond the main three (e.g. CO₂, CH₄, N₂O). If there is a requirement to report a numerical value for all six of the GHGs, this would require an unreasonable amount of effort to quantify very minute sources across the business that may release minute quantities of e.g. HFCs. Without this work to quantify these minute quantities, an accurate number could not be reported and reporting zero would also likely not be factual. In addition, obtaining indirect emissions factors that include GHGs such as HFCs and SF₆ are likely unavailable. This requirement to report emissions by each of the GHGs should be removed from the template.
2. **Organizational boundaries** - Simplot has chosen to use an operational control organizational boundary to collect data and calculate scope 1 and 2 emissions. Requiring the use of a financial or equity control boundary would impose undue burden on the company for data collection that is beyond the intention of SB253, which is to report on the company's GHG emissions. Additionally, the GHG Protocol allows the freedom to select the most appropriate organizational control boundary for an entity's situation and this

choice should be retained under SB253 reporting.

3. **Emissions reduction initiatives** - Simplot does not currently have any such specific emissions reduction initiatives that relate to direct contracts for renewable electricity and gas, however, the company actively looks for opportunities to make direct reductions to the emissions from business activities. There is concern that including these two specific questions could make it appear that a company is not making any effort to reduce emissions within the organizational boundary if these spaces are left blank on the template, when a company may actually be pursuing many other options to reduce emissions.

Summary

The new requirement to report scope 1 and scope 2 emissions under SB253 will add another layer of data collection, management and reporting burden to work Simplot already does to report GHGs under various other state and national programs (which is not something unique to Simplot). It is important that CARB balance the new reporting requirements and overarching objectives of SB253 with the added workload that it will require of the many companies subject to the reporting requirements.

We appreciate the Board's careful consideration of these comments.

Sincerely,



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Vice President, Environmental & Regulatory Affairs

C:

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