

October 27, 2025

To whom it may concern,

Thank you for allowing us the opportunity to comment on the form template. Below is a list of comments on the form:

- Row 2 - Trade Secrets – could you please share a definition of what you are categorizing as trade secrets?
- Overall comment on all drop-down options – add an “N/A” and text box selection for all the questions that currently have only a yes or no option. There are several options that may not be applicable to everyone or may be a yes/no option with some clarifications allowed.
- Rows 48-50, 55-57 – suggest removing these from the form. No other disclosure frameworks require this information to be broken out. Keeping this component would require companies to change their processes specifically for California reporting purposes only.
- Rows 62 & 63 – suggest removing entirely, as this isn’t a disclosure that is required for any other framework.
- Row 64 – Appears this is a textbox field but can we get clarification as to which question this row supports?
- Row 69 – Can we please get a definition of California’s materiality threshold?
- Row 70 – Unsure what this will impact without a materiality threshold definition, but ultimately other disclosures don’t require yearly calculations on items that are categorized as not material due to their limited impact on total emissions.
- Rows 72 & 73 – Can we please have a definition of “direct contracts”?
- Rows 77 – 93 – Can we please get a definition of “base year”?
- Rows 77 – end – While these are optional, we would strongly recommend removing, no other disclosures require pollutant level details therefore the information is not readily available and would require additional calculations to complete.



If you would like to discuss any of the items listed above, we would be happy to jump on a call to review. My contact information is listed below.

Sincerely,

Hollie Mitchell

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