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October 27, 2025

California Air Resources Board
1001 I Street
Sacramento, CA 95814

RE: Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions

Dear Members of the California Air Resources Board:

We appreciate the opportunity to comment on the Board's draft template for reporting scopes 1 and 2 greenhouse gas (GHG) emissions in accordance with Section 38532 of the California Health and Safety Code (H&S Code).

This submission regarding the draft template reflects our long-standing experience in providing assurance over GHG emissions and focuses on changes we believe are either necessary or recommended to facilitate assurance in accordance with Section 38532(c)(1) of the H&S Code. This cover letter outlines our key messages, supported by Appendices with additional information and explanations.

Our comments and observations fall into two categories:

A. Changes we believe are necessary to facilitate the assurance process and to convey essential information about the assurance engagement.

B. Changes we recommend considering because, in our experience, certain of the proposed requirements in the draft template go beyond what is currently reported in a typical statement of GHG emissions subject to assurance. Such requirements may entail additional effort on the part of companies and assurance providers without commensurate benefit to the intended users of the assurance report.

In addition, in section C below, we address the three specific areas highlighted for stakeholder feedback.

A. Changes to facilitate the assurance process

Section 38532(c)(2)(F)(i) of the H&S Code requires a reporting entity to obtain assurance over its 'public disclosure'. As such, it is unclear whether the Board expects the assurance engagement to cover each data field in the draft template, or simply the total of scope 1 and 2 emissions in accordance with the phrasing in rows 47 and 54. In our experience, assurance is provided over GHG metrics and the related notes, often in the form of statement of GHG emissions (see A1 below).

The following recommendations reflect our experience in assuring GHG emissions and focus on specific elements of the draft template that we believe will lead to difficulties in performing an assurance engagement.

A1 Require that the full assurance report be attached or otherwise provided

For the following reasons, we believe the full assurance report should be attached or otherwise provided, and the piecemeal assurance-related questions in the draft template (rows 17 to 20, 52 to 53, 59 to 60) should be deleted. Those rows require only select information and risk providing an incomplete or misleading impression of the assurance engagement.

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An assurance report issued by a Certified Public Accountant (CPA) is required to include certain content and may include additional content. Reading the full assurance report is essential for users to clearly and completely understand the engagement scope, work performed and conclusion (limited assurance). Assurance standards applied by a CPA are publicly accessible, enabling users of the assurance report to evaluate the report content relative to what the standards require. The conclusion in a CPA assurance report may be modified (e.g. if there is a misstatement) and may include one or more other matters (e.g. an inherent limitation, see A4 below) to which the CPA wants to draw users' attention.

To assist the Board's staff, Appendix I provides an example of an unmodified assurance report together with commentary about the information conveyed in the report to the intended users.

A2 Do not require the disclosure of an emissions intensity metric

We recommend making the disclosure of an emissions intensity metric optional rather than required.

If an emissions intensity metric is subject to assurance, the assurance provider will need to perform procedures over the denominator (revenue in the draft template, rows 51 and 58). For private companies, this poses two challenges:

- Revenue might not be otherwise publicly disclosed; therefore, it would in effect become public information solely by virtue of this disclosure.
- Including revenue in the disclosures (via the intensity metric) may necessitate significant additional effort from the assurance provider. The assurance provider would need to evaluate the reliability of internal information, which might be more difficult if the assurance provider is not the financial statement auditor.

A3 Do not require disclosures related to immaterial items

The draft template (rows 69 and 70) requires the disclosure of sources excluded based on the materiality 'threshold' and the *quantity* of those emissions. Similarly, the draft template (rows 29 to 30, and 45) requires the disclosure of regions, facilities, operations and/or sources that have been excluded.

The assurance provider will perform the assurance engagement within the overall framework of materiality, which is based on both quantitative and qualitative factors. The conclusion in a limited assurance engagement performed under the attestation standards of the American Institute of Certified Public Accountants (AICPA) will be based on whether the CPA is aware of any 'material' modifications in the information assured (see example in Appendix I).

Requiring disclosures, including quantities in some cases, about immaterial items may necessitate increased efforts from management to determine the company's emissions data and significant additional effort from the assurance provider. These increased efforts offset the relief afforded by using materiality as a general principle to avoid the disclosure of information that would be immaterial to users.

A4 Reassess the disclosures related to uncertainties and data quality

The draft template (row 177) includes a discretionary disclosure about uncertainties and data quality, followed by disclosures (rows 178 and 179) that appear to require[1] the quality of data to be rated and include a reference to the foundational principles of GHG accounting and reporting in the GHG Protocol.

GHG emissions quantification is unavoidably subject to significant inherent limitations, because of incomplete scientific knowledge used to determine emissions factors and limitations inherent in the nature of and methods used for determining emissions data. The selection by management of different but

[1] The designation of certain disclosures after row 77 is unclear. See further explanation in Appendix II, footnote 2.

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acceptable emissions factors or measurement techniques can also result in materially different GHG emissions being reported.

Such uncertainties are so significant that they are typically disclosed in a statement of GHG emissions (see Appendix II) with a corresponding paragraph in our assurance report (see Appendix I). We are unclear as to whether the Board is potentially seeking the disclosure of this standard language or something more specific. If the latter, such disclosure items may necessitate increased efforts from management to support the company's disclosures and significant additional effort from the assurance provider.

A5 Require disclosure of the basis of presentation

We believe the template should require disclosure of the basis on which GHG emissions are presented.

The basis of presentation (e.g. in accordance with the GHG Protocol or Section 38532 of the California H&S Code) is a critical item that would be disclosed in a statement of GHG emissions (see Appendix II) or otherwise accompany the disclosure of GHG metrics. It is key to the assurance engagement and referenced in the assurance report (see A1 above and Appendix I).

B. Changes to facilitate consistency with a typical statement of GHG emissions

Depending on the nature of the assurance engagement, assurance providers often focus on assuring total scope 1 and 2 emissions (and related notes) included in a statement of GHG emissions. In our experience, typically such statements present the *required* disclosures in the GHG Protocol Corporate Accounting and Reporting Standard, including the amendments thereto in the GHG Protocol Scope 2 Guidance (collectively, the 'GHG Protocol').

Requiring additional disclosures that go beyond this minimum may necessitate increased efforts from management to determine the company's emissions data and additional effort from assurance providers. We therefore recommend that the Board carefully consider which of these additional disclosures are necessary in achieving the objectives of Section 38532 of the H&S Code and which could be removed.

To assist the Board's staff, Appendix II to this comment letter provides an example of a typical statement of GHG emissions presented in accordance with the GHG Protocol, highlighting how its disclosures reconcile to the draft template. Appendix III includes the disclosures required by the GHG Protocol, for convenience.

C. Highlights for stakeholder feedback

- ***Disclosure by source vs by gas.*** As noted in Appendix II (footnote 9), the disclosures by source go beyond the requirements of the GHG Protocol. As noted above, we believe the Board should consider the need for all such disclosures that go beyond what is currently reported in a typical statement of GHG emissions subject to assurance, because they may require additional effort on the part of companies and assurance providers without commensurate benefit to users of the assurance report.

- ***Organizational boundaries.*** We do not agree with limiting the choice of organizational boundaries. Such a restriction would not be consistent with the GHG Protocol and would limit companies' ability to leverage other reporting for purposes of complying with Section 38532 of the H&S Code.

- ***Emissions reduction initiatives.*** Direct contracts for renewable electricity or renewable gas are not emissions reduction initiatives under the GHG Protocol. Therefore, we believe these disclosures should be re-labeled if they remain. See Appendix II (footnote 4).

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We appreciate the Board's consideration of our comments and observations. If you have any questions, please contact Julie Santoro at jsantoro@KPMG.com or Angie Storm at astorm@KPMG.com. We would be pleased to discuss them with the Board and staff at your convenience.

Sincerely,

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Appendix I: Example KPMG unmodified conclusion review report on a GHG emissions statement

This example report, which complements the example GHG emissions statement in Appendix II, includes the required elements of a review report issued in accordance with the attestation standards of the AICPA. We have added commentary to explain the importance of the content.

Example report	Commentary
Independent Accountants' Review Report	
To the Board of Directors and Management of ABC Company, Inc.	
Report on the Statement of Greenhouse Gas Emissions for the year ended December 31, 20X4	
Conclusion	
We have reviewed whether the Statement of Greenhouse Gas (GHG) Emissions and notes (the Statement) of ABC Company, Inc. (the Company) for the year ended December 31, 20X4 have been prepared in accordance with the criteria set forth in the basis of presentation in Note 2 of the Statement (the Criteria).	Identifying and describing information subject to the assurance provider's review, the reporting entity, the period of time subject to assurance and the criteria (e.g. GHG Protocol) establishes the engagement scope.
Based on our review, we are not aware of any material modifications that should be made to the Statement for the year ended December 31, 20X4 in order for it to be prepared in accordance with the Criteria.	Expressing an unmodified conclusion indicates that limited assurance was obtained.
Our conclusion on the Statement does not extend to any other information that accompanies or contains the Statement and our report.	Clarifying that other information is not in the scope of the assurance engagement reduces the risk of an intended user misunderstanding the scope.
Basis for conclusion	
Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants in the versions of AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*, that are applicable as of the date of our review. We are required to be independent and to meet our other ethical requirements in accordance with relevant ethical requirements related to the engagement. We believe that the	Identifying professional standards applied during the engagement and referring to applicable ethical requirements enables the intended users to

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Example report	Commentary
evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.	understand the requirements applied by the assurance provider in reaching its conclusion.
Responsibilities for the Statement	
Management of the Company is responsible for: • designing, implementing and maintaining internal control relevant to the preparation of the Statement such that it is free from material misstatement, whether due to fraud or error; • selecting or developing suitable criteria for preparing the Statement and appropriately referring to or describing the criteria used; and • preparing the Statement in accordance with the Criteria.	Identifying relevant responsibilities informs the intended users that management is responsible for the subject matter and that the assurance provider's role is to independently express a conclusion about it.
Inherent limitations in preparing the Statement	
As described in Note 4 to the Statement, GHG emissions quantification is unavoidably subject to significant inherent limitations because of incomplete scientific knowledge used to determine emission factors and limitations inherent in the nature and methods used for determining emissions data. The selection by management of different but acceptable emission factors or measurement techniques could have resulted in materially different GHG emissions being reported.	In this example (see Appendix II), the company described the inherent limitations in preparing the GHG Statement in one of the notes. As a result, the report refers to the note, and the description of the inherent limitations aligns with the company's description.
Our responsibilities	
The attestation standards established by the American Institute of Certified Public Accountants require us to: • plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Statement in order for it to be prepared in accordance with the Criteria; and • express a conclusion on the Statement, based on our review.	Summarizing requirements of the professional standards for the engagement scope informs the understanding of the intended users.
Summary of the work we performed as the basis for our conclusion	
We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our	Summarizing the work performed provides transparency about the

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Example report	Commentary
conclusion. Our procedures selected depended on our understanding of the Statement and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of: • inquiring of management to obtain an understanding of the methodologies applied to measure and evaluate the GHG emissions; • evaluating management's application of the methodologies; • inspecting supporting documentation for a selection of activity data; • considering the appropriateness of emission factors used and estimates; • recalculating a selection of the GHG emissions; and • performing analytical procedures.	basis for the assurance provider's conclusion.
The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the subject matter information is prepared in accordance with the criteria, in all material respects, in order to express an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed.	Distinguishing the scope of a review from an examination informs the understanding of the intended users.
[Firm signature] [City and State] [Date of assurance report]	Including the date of the report informs the intended users that the assurance provider has considered the effect of events that occurred up to that date on the subject matter and the report.

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Appendix II: Example statement of GHG emissions

The ABC Company, Inc. statement of GHG emissions is an example statement prepared in accordance with the GHG Protocol (GHGP) Corporate Accounting and Reporting Standard (revised edition), which includes the Scope 2 Guidance (collectively, the 'GHG Protocol').

The example, which does not cover every possible scenario, has been prepared for illustrative purposes based on the *required* disclosures in the GHG Protocol, and does not include disclosures that are optional or recommended. The references in the left column of the example statement correspond to the numbering in the GHG Protocol disclosure checklist (see Appendix III).

We have compared this example statement to the draft template and have highlighted the following.

- Disclosures in the example statement that are consistent with CARB's draft template. Such disclosures are highlighted in grey and indicated with **CARB #**, which corresponds to the row number in the draft template. A '**d**' for 'discretionary' has been added to the reference for disclosures indicated as 'optional/discretionary' in the draft template.[2]
- Disclosures in the example that we regard as important but that are missing from CARB's draft template, and disclosures that we are unable to reconcile to the draft template. Such disclosures are highlighted in footnotes.

[2] The draft template (CARB 77) has a bold, all-caps heading that appears to indicate that all following disclosures are discretionary. However, some disclosures following that row have their own designation as discretionary but others not, contradicting CARB 77. In reconciling the disclosures in this example to the draft template, we have assumed that any disclosure not specifically identified as discretionary is required (i.e. ignoring CARB 77). This inconsistency should be clarified in the final template.

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Ref

ABC COMPANY, INC.

Statement of Greenhouse Gas (GHG) Emissions

A2 Year ended December 31, 20X4

In tonnes of carbon dioxide equivalent (CO_2e)

G2	Scope 1 emissions CARB 47		XX
G2	Scope 2 emissions: 3, 4, CARB 54		
H2	Market-based method	XX	
H2	Location-based method	XX	
G1	**Total scope 1 and scope 2 emissions (market-based method)**		**XX**
	Offset of removal-based carbon credits		(XX)

The accompanying notes on pages X to Y form an integral part of this statement of GHG emissions.

3 In accordance with the GHG Protocol, scope 2 emissions are typically disclosed using both the market- and location-based methods. The draft template (CARB 54) doesn't specify which is required, or whether both should be disclosed.

4 The draft template (CARB 72-75) requires 'emissions reduction' disclosures related to direct contracts for renewable electricity or renewable gas. Energy attribute certificates or RECs for measuring scope 2 market-based emissions are not 'emission reductions' under the GHG Protocol. Therefore, we recommend re-labeling these data field as market-based contract information, or similar.

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Ref

1. Reporting entity [CARB 3, 8, 9]

A1 ABC Company, Inc. and subsidiaries (the Company) is a technology business headquartered in Atlanta, GA with operations throughout the US that develops, manufactures and sells computer software and consumer electronics, and provides related services. Consumer electronics include personal computers, tablets and gaming consoles.

2. Basis of presentation [5], [CARB 22]

A2 The Company has prepared its statement of GHG emissions for the year ended December 31, 20X4 in accordance with the World Resources Institute and World Business Council for Sustainable Development's Greenhouse Gas Protocol standards and guidance (collectively, the GHG Protocol):
A3

- Scope 1 emissions have been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (revised edition)
- Scope 2 emissions have been prepared in accordance with the GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

3. Organizational boundary [CARB 23, 29, 30, 45, 46]

C1 The Company presents its emissions under the operational control approach, accounting for emissions from operations over which it, or one of its subsidiaries, has the full authority to introduce and implement its operating policies.

C3 On November 30, 20X4, the Company acquired Sierra Corp. The Company has excluded Sierra Corp from its emissions calculations because the necessary data is not yet available. The Company plans to include Sierra Corp in next year's statement of GHG emissions and will recalculate the base year (see Note 7).

4. Use of estimates and estimation uncertainties [6], [CARB 177d, 179]

The Company bases its estimates and methodologies on historical experience, available information and various other assumptions that it believes to be reasonable. GHG emissions quantification is unavoidably subject to significant inherent limitations because of incomplete scientific knowledge used to determine emission factors and limitations inherent in the nature and methods used for determining emissions data. The selection by management of different but acceptable emission factors or measurement techniques could have resulted in materially different GHG emissions being reported. The precision of different measurement techniques may also vary.

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5 The basis of presentation is a critical note in a statement of GHG emissions and is key to the assurance engagement. It is referenced in the assurance report (see Appendix I) and needs to be clearly stated in the statement. We therefore recommend adding this disclosure to the template.

6 See comment A4 in our cover letter.

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Ref

5. Operational boundaries

G1 Emissions are calculated and presented independent of any GHG trades such as sales, purchases, transfers or banking of allowances.[7, 8]

C2 ***a. Scope 1 emissions*** CARB 31-34

Scope 1 emissions are direct emissions from the combustion of fuel from sources inside the organizational boundary and include the following.

Source	*Boundary description*
Stationary combustion	Manufacturing equipment, boilers, furnaces, generators.
Mobile combustion	Company-leased vehicles, company-owned vehicles.
Fugitive emissions	Leaks from air conditioning, refrigeration, manufacturing equipment.

C2 ***b. Scope 2 emissions*** CARB 35-42

Scope 2 emissions are indirect emissions from the generation of acquired and consumed electricity, steam, heat or chilled water occurring at sources outside of the organizational boundary as a consequence of activities from sources inside the organizational boundary, and include the following.

Source	*Boundary description*
Purchased electricity Steam and heat Cooling	Data centers, owned office spaces, leased office spaces, inventory storage facilities, manufacturing facilities, retail storefronts.

[7] The draft template is unclear that emissions should be presented on a gross basis – i.e. independent of any GHG trades.

[8] This example excludes emissions from biomass. If relevant, emissions from biomass would be presented separately in a statement of GHG emissions. The draft template includes scope 1 biogenic emissions twice (CARB 61, CARB 176).

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Ref

6. Emissions per gas [9], CARB 98-110

G3 Emissions data for all seven GHGs in metric tonnes and in tonnes of CO_2 equivalent include only scope 1 and 2 emissions. All amounts are for the year ended December 31, 20X4.

	in absolute mt gas						
	Carbon dioxide (CO_2)	Methane (CH_4)	Nitrous Oxide (N_2O)	Nitrogen trifluoride (NF_3)[10]	Hydrofluoro carbons (HFCs)	Perfluoro carbons (PFCs)	Sulfur Hexa fluoride (SF_6)
Scope 1	XX	XX	XX	XX	XX	XX	XX
Scope 2							
Location-based	XX	XX	XX	XX	XX	XX	XX
Market-based	XX	XX	XX	XX	XX	XX	XX

G3

	in tCO_2e						
	CO_2	CH_4	N_2O	NF_3	HFCs	PFCs	SF_6
Scope 1	XX	XX	XX	XX	XX	XX	XX
Scope 2 [11]							
Location-based	XX	XX	XX	XX	XX	XX	XX
Market-based	XX	XX	XX	XX	XX	XX	XX

7. Base year CARB 78d, 79d, 86d

D2 The Company's base year for scope 1 and scope 2 (market-based method) emissions is 20Y9.

D1 The base year is recalculated if there are changes in any of the following that are significant either individually or in aggregate:

- Structural changes in the organizational boundary, including acquisitions and divestments.
- Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data.

D3 H8 In 20X4, the Company recalculated its scope 1 and scope 2 base year emissions to reflect the following:

- Acquisition of Target Corp on May 5, 20X3, which is also reflected in the Company's current year emissions.
- Divestment of three business units during 20X4, which are also not reflected in the Company's current year emissions.

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9 The draft template (CARB 112-145 and CARB 147-174) includes emissions by source. This is not a required disclosure in the GHG Protocol.

10 The draft template does not include the disclosure of NF_3, which is required by the GHG Protocol (February 2013 amendment).

11 See footnote 3.

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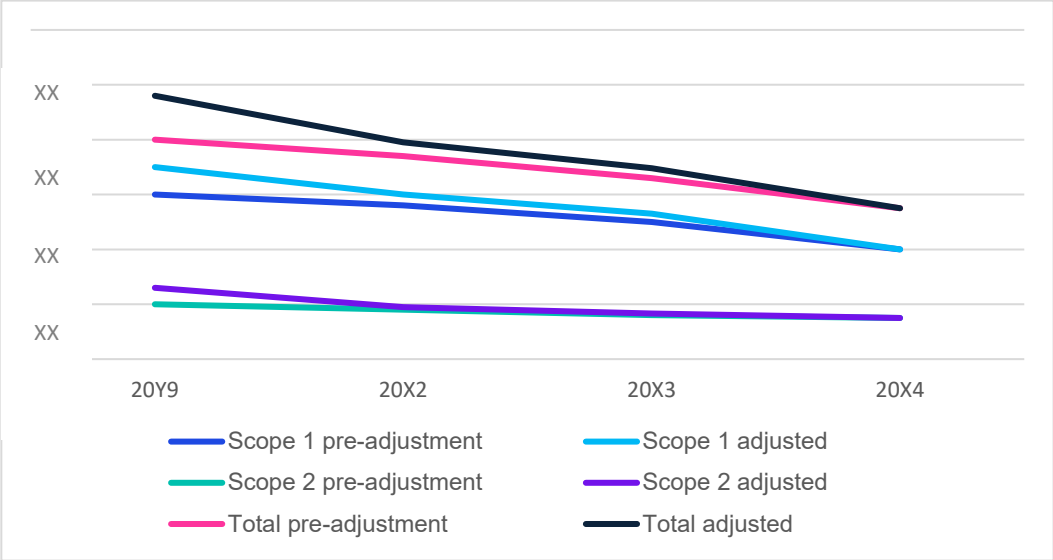
Ref

D2 The following graph[12] shows total scope 1 and scope 2 (market-based method) emissions in the base year and their development over time to the end of the current year. The pre-adjustment amounts for the years 20Y9 to 20X3 were previously reported in the Company's 20X3 statement of GHG emissions. The adjusted amounts in 20Y9 to 20X3 are after accounting for the above transactions that triggered a recalculation of past emissions.



8. Measurement methodologies

a. Scope 1 emissions CARB 62-64, 67-68

	Source	*Method*	*Emission factors*[13]	*Inputs*
B1	Stationary combustion	Emission factors applied to primary data or average data where primary data is unavailable	[Year] Environmental Protection Agency (EPA) Emission Factors for GHG Inventories	Fuel receipts Purchase records Metering Fuel expenditure data and average prices

[12] Although the GHG Protocol requires the disclosure of an emissions profile over time, in our experience, there is considerable uncertainty about this disclosure and we agree with CARB's decision not to require it in the draft template.

[13] The draft template (CARB 62) only allows for a single-entry response for emission factors. In our experience, companies use multiple emission factors. In general, we recommend that CARB staff check all fields in the template to ensure they are appropriately designated (e.g. drop-down vs free text) and have sufficient space or flexibility, as appropriate.

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Ref				
B1	*Source*	*Method*	*Emission factors*[14]	*Inputs*
	Mobile combustion	Emission factors applied to primary data or distance based where primary data is unavailable	[Year] EPA Emission Factors for GHG Inventories	Fuel receipts Distance travelled Mode of transport and vehicle type Weight of shipment
	Fugitive emissions	Spend-based	[Year] UK Department for Energy Security and Net Zero	Equipment inventory count

b. Scope 2 emissions CARB 65

H7	*Source*	*Method*	*Emission factors*	*Inputs*
	Purchased electricity	Location-based	EPA Emissions & Generation Resource Integrated Database [Year] (eGRID) [Year] International Energy Agency (IEA)	Utility bill/metered consumption
	Purchased electricity	Market-based	eGRID [Year] IEA Residual Mixes	Utility bill/metered consumption Energy attribute certificates Virtual power purchase agreements
	Steam and heat	Market-based	[Year] EPA Emission Factors for GHG Inventories	Utility bill/metered consumption
	Cooling	Location-based	[Year] IEA	Utility bill/metered consumption

[14] The draft template (CARB 62) only allows for a single-entry response for emission factors. In our experience, companies use multiple emission factors. In general, we recommend that CARB staff check all fields in the template to ensure they are appropriately designated (e.g. drop-down vs free text) and have sufficient space or flexibility, as appropriate.

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Ref	
B1	***c. Methodology descriptions*** CARB 67

Emissions are calculated by multiplying the amount of company-purchased electricity, steam, heat and cooling consumed (in units of CO_2) by the appropriate emission factors.

Location-based method estimates are based on grid-average emission factors for defined geographic locations.

Market-based method estimates are based on emission factors derived from contractual instruments, which meet the 'Scope 2 Quality Criteria'. These may include supplier-specific emission factors or factors denoted through renewable energy certificates (RECs). When these factors are not available, emissions are estimated using residual mix factors.

d. Global Warming Potentials [15], CARB 66

G5 The global warming potentials for all GHGs were sourced from the Intergovernmental Panel on Climate Change Sixth Assessment Report.

[15] We recommend that the reference to AR4 in the description of Global Warming Potential in Key Definitions in the draft template be deleted. AR4 is outdated and companies need flexibility regarding the factors used; the latest available is AR6.

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Appendix III: GHG Protocol disclosure checklist

This checklist comprises excerpts from the standards and guidance of the GHG Protocol (GHGP). That material was developed by the World Resources Institute and the World Business Council for Sustainable Development. It includes only disclosures that are *required* (i.e. 'shall' disclosures) when reporting scopes 1 and 2 emissions in accordance with the GHGP.

Reference column

The references in the left column of the checklist are for convenience because the disclosures in the GHGP are not themselves referenced. They are used in the example statement of GHG emissions (Appendix II) to identify the typical disclosures in a statement of GHG emissions. (Letters E and F have been deliberately omitted from these excerpts.)

Source column

The references in the right column of the checklist are used to indicate the source of each disclosure.

1) Corporate Accounting and Reporting Standard (revised edition)
2) Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

Ref	Disclosure	Source
A1	The reporting entity.	
A2	The reporting period(s) covered.	1
A3	Basis of presentation: *[Required for assurance engagement]* • GHG Protocol Corporate Accounting and Reporting Standard (revised edition); • GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.	
B1	Methodologies used to calculate or measure emissions, providing a reference or link to any calculation tools used.	1
C1	An outline of the organizational boundaries chosen including the consolidation approach.	1
C2	An outline of the operational boundaries (on-site and off-site activities, processes, services and impacts) chosen.	1
C3	Any specific exclusion of sources, facilities and/or operations.	1
D1	Base year emissions recalculation policy, and the basis and context for any recalculations. If applicable, any 'significance threshold' applied for deciding on historic emissions recalculation.	1
D2	Year chosen as base year, and an emissions profile over time that is consistent with and clarifies the chosen policy for making base year emissions recalculations.	1
D3	Appropriate context for any significant emissions changes that trigger base year emissions recalculation (acquisitions/divestitures, outsourcing/insourcing, changes in reporting boundaries or calculation methodologies, etc.).	1

Ref	Disclosure	Source
G1	Total Scope 1 and 2 emissions independent of any GHG trades such as sales, purchases, transfers, or banking of allowances.	1
G2	Emissions data separately for each scope.	1
G3	Emissions data for all seven GHGs separately, in metric tonnes and in tonnes of carbon dioxide (CO_2) equivalent.	1
G4	Emissions data for direct CO_2 emissions from biologically sequestered carbon (e.g. CO_2 from burning biomass/biofuels), reported separately from the scopes.	1
G5	Source of the Global Warming Potential (GWP) values and whether multiple Assessment Reports have been used.	1
H1	For companies with operations only in markets that do not provide product or supplier-specific data or other contractual instruments, only one scope 2 result shall be reported, based on the location-based method.	2
H2	For companies with any operations in markets providing product or supplier specific data in the form of contractual instruments, scope 2 emissions shall be reported in two ways with each result labeled according to the method: one based on the location-based method and one based on the market-based method.	2
H3	Companies may include a mix of operations globally, some where the market-based method applies and some where it does not. Companies shall report all operations' scope 2 emissions according to both methods.	2
H5	If a residual mix is not currently available, indicate that an adjusted emissions factor is not available or has not been estimated to account for voluntary purchases and this may result in double counting between electricity consumers.	2
H6	If reporting a single corporate inventory total, the scope 2 method used should be the same as the one used for goal setting. Companies shall disclose which method was chosen for this purpose.	2
H7	Companies shall disclose methods used for scope 2 accounting. For the market-based method, companies shall disclose the category or categories of instruments from which the emission factors were derived, where possible specifying the energy generation technologies.	2
H8	Companies shall disclose the year chosen as the base year; the method used to calculate the base year's scope 2 emissions; whether historic location-based data is used as a proxy for a market-based method; and the context for any significant emission changes that trigger base-year emissions recalculation (acquisitions/divestitures, outsourcing/ insourcing, changes in reporting boundaries or calculation methodologies, etc.)	2
H9	If a company sets a corporate inventory reduction goal and/or a scope 2-specific reduction goal, clarify whether the goal is based on the location-based method total or market-based method total.	2