



October 27, 2025

Jordan Ramalingam, Branch Chief
Corporate Greenhouse Gas Reporting and
Climate Related financial Risk Disclosure Program
California Air Resources Board
1001 I Street
Sacramento, CA 95814

RE: Comments on Additional Materials – Draft Scope 1 and 2 GHG Reporting Template and Preliminary List of Reporting Entities

Mr. Ramalingam:

Dairy Institute of California represents milk processors and dairy product manufacturers based in California. Our organization's goal is to support our members' ability to operate sustainably, innovate, and achieve efficiency in their own companies as they provide the highest quality dairy products to domestic and international markets. We appreciate the opportunity to provide comments on the draft reporting template for Scope 1 and Scope 2 GHG emissions.

Many dairy processors already voluntarily report greenhouse gas (GHG) emissions through existing systems. After reviewing the draft reporting template for Scope 1 and 2 GHG emissions, our members indicated a preference for maintaining consistency with reporting structures already in use to avoid overcomplicating the emissions reporting process. We encourage CARB to allow for flexibility in reporting systems and not make the proposed template mandatory in future years. It is important for CARB to allow companies to have discretion in the use of reporting structures, so that they may submit reports prepared for other jurisdictions in accordance with the Greenhouse Gas Protocol.

Numerous companies are already disclosing annual emissions through the Climate Disclosure Project (CDP). The CDP is a nonprofit organization that runs a voluntary global system for companies, cities, and other organizations to report on their environmental impact at the parent company level. The CDP promotes environmental transparency and

helps organizations manage their environmental risks and opportunities. Dairy Institute encourages CARB to allow the submission of CDP reports to satisfy the reporting requirements for Scope 1 and 2 emissions. This allowance would promote flexibility and prevent the creation of over complicated reporting standards.

Additionally, Dairy Institute urges CARB to provide flexibility for companies to allow reporting at either the parent entity or subsidiary level, depending on each company's organizational structure.

Dairy Institute has reviewed the preliminary list of companies identified as subject to reporting. We realize this list is preliminary and not exhaustive. However, it is equally important to establish a clear process for entities to be removed from the list if they do not meet the applicable thresholds for SB 261 or SB 253. Providing a process that would allow companies to be removed from the list will help ensure the accuracy and fairness of the reporting program.

Overall, Dairy Institute urges maximum flexibility for reporting and compliance to help create a practical and effective reporting system that supports progress toward California's climate goals.

Sincerely,

A handwritten signature in black ink that reads "Katie Davey". The signature is written in a cursive, flowing style.

Katie Davey

Executive Director

Dairy Institute of California