

Comments on California SB253 Scope 1 and Scope 2 Greenhouse Gas Emissions Draft Reporting Template

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Comments submitted to: [Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions | California Air Resources Board](#)

Thank you for the opportunity to comment on the SB 253 Draft Reporting Template.

BASF is a leading global chemistry company. [At BASF, we create chemistry for a sustainable future. We combine economic success with environmental protection and social responsibility. Through science and innovation, we enable our customers in nearly every industry to meet the current and future needs of society.](#)

Please see below our comments. In general, our comments are centered around allowing for adequate flexibility in the reporting requirements, so as align with existing global standards. In the proposed template, CARB requires companies to disaggregate Scope 2 emissions into CO₂ equivalents that are emitted by the categories of electricity, steam, heating, and cooling.

- BASF already reports GHG emissions through ESRS standards in our annual reporting.

BASF Comment: We ask for the flexibility to submit a link to our company's globally consolidated, on-line annual report's climate change section instead of reporting on the template. We refer to 38532(c)(2)(D)(i) of the [statute](#), which requires "emissions reporting structured in a way that minimizes of duplication of effort". Reporting on the CARB template would be a duplication of a reporting effort we already undertake to prepare our annual report.

- **.In the proposed template, CARB requires companies to report Scope 2 emissions in CO_{2e}, disaggregated into steam, heating, cooling, and electricity.**

BASF Comment: While ESRS and CDP require companies to report energy consumption (MWh) in the categories listed above, they do not ask companies to report the CO_{2e} of each category. To avoid undue reporting burden, we request the reporting of disaggregated scope 2 emissions to be optional.

- In the proposed template, CARB includes optional fields which ask companies to disaggregate Scope 2 emissions into individual GHGs.

BASF Comment: Disaggregation of Scope 2 into individual GHGs is not required by the GHG Protocol, European Sustainability Reporting Standard or CDP. In addition, in some cases it may not be possible. To avoid undue reporting burden, we request that these fields remain optional.