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California Air Resource Board Industrial Strategies Division
1001 I Street
Sacramento, CA 95814
climatedisclosure@arb.ca.gov

Re: California Air Resource Board (CARB) Corporate Greenhouse Gas (GHG) Reporting Program: Scope 1 and Scope 2 Emissions Draft Reporting Template (§ 38532)

Dear All,

We appreciate the opportunity to provide the following comments on California Air Resource Board's (CARB) Corporate Greenhouse Gas (GHG) Reporting: Scope 1 and Scope 2 Emissions Draft Reporting Template (§ 38532).

Trane Technologies (Trane) is a climate innovation company with well-known brands such as Trane and Thermo King, which are global leaders in stationery and transport heating, ventilation, & air conditioning as well as transport refrigeration solutions. Trane Technologies is well known for its global leadership in transitioning away from today's high global warming potential (GWP) refrigerants. Trane began transitioning its global high-performance chiller portfolio in 2015 and Thermo King began transitioning its EU transport refrigeration products in 2014, long before regulations began taking shape and has committed to reduce customer emissions by one gigaton (1 billion metric tonnes) CO₂e between 2020 and 2030. Trane Technologies reports annually on progress towards this and other [sustainability commitments](#).

Trane Technologies greatly appreciates CARB's staff efforts to harmonize the GHG reporting program requirements for Scope 1 and 2 Emissions with existing voluntary and soon-to-be mandatory reporting requirements around the world, especially within this limited timeframe.

Trane Technologies supports the disclosure of Scope 1 and 2 GHG emissions by emission source.

Trane technologies has reported Scope 1 and 2 GHG emissions **by source** for over 5 years in our [Sustainability Reports](#), in accordance with existing GHG protocols and validated by 3rd party verifiers. We know that we are in good company with the hundreds of stakeholders that have also used this structured approach to disclose climate-related risks and opportunities.

We believe that reporting by gas would require companies to recalculate their emissions and modify longstanding processes that may have been used to set company emission reductions goals, potentially with additional resources that could be deployed elsewhere.

In order to meet CARB's ambitious timeline, reporting **by source** is the most efficient and least burdensome method. Alternatively, CARB could allow either methodology to ease compliance burdens.

Trane Technologies supports allowing existing Assurance at the summary and market-based level.

Trane Technologies asks CARB to confirm that the level of Assurance required will be at the summary and market-based level, which is the way that most, if not all, companies assure data today. A granular Assurance would require extensive additional work for 3rd party reviewers, adding unnecessary cost and time, creating challenges to meet CARB's ambitious schedule.

In addition, Scope 2 market-based accounting more accurately reflects initiatives to lower emissions for our operations and encourages additional emissions reduction actions.

In order to meet CARB's ambitious timeline, reporting at the **summary, market-based assurance** is the most efficient and least burdensome method. Alternately, CARB could allow as option for either methodology to ease compliance burdens.

It would be helpful to understand whether the template shared by CARB will become mandatory in the future.

We are uncertain whether the template shared by CARB will become mandatory in the future. It would be helpful to understand whether this template is meant to be an example only. We would appreciate it if CARB could provide clarification on this matter.

Trane Technologies greatly appreciates CARB staff extensive stakeholder engagement and their efforts to harmonize the GHG reporting requirements for Climate Corporate Data Accountability and Climate-Related Financial Risk with existing voluntary and soon-to-be mandatory reporting requirements around the world, especially within this limited timeframe.

Please feel free to contact us with any questions or for further information.

Sincerely,

Irene Zvorsky

Irene Zvorsky

2024 Mechanical Engineering ADP – Policy Advocacy Analyst

Trane Technologies

Cc: Pedro Peterson