Re: Comments on CARB's Draft Scope 1 and 2 Reporting Template

To whom it may concern,

The Quantis team appreciates the opportunity to review and provide feedback on the California Air Resources Board's draft Scope 1 and 2 emissions reporting template. We commend CARB for its leadership in advancing transparent, consistent, and actionable greenhouse gas reporting standards. This effort represents a meaningful step toward integrating robust emissions data into policy design and decision-making processes statewide and beyond.

As a sustainability consultancy committed to improving the quality, comparability, and impact of corporate greenhouse gas disclosures, Quantis strongly supports CARB's objective to align reporting practices with best-in-class methodologies and to facilitate data-driven emissions reduction strategies. We believe that standardized, science-based reporting frameworks not only enhance accountability but also empower organizations to identify opportunities for meaningful decarbonization.

We are grateful for the opportunity to contribute to this process and stand ready to collaborate further as CARB refines the template and accompanying guidance. Our shared goal is to ensure that emissions reporting becomes a central and effective lever for policy innovation and climate action.

For your convenience, our specific comments and recommendations on the draft template are summarized in the table below. These points reflect our detailed review and are intended to support CARB in enhancing clarity, usability, and alignment with established reporting frameworks.

Sincerely,

Carly Nishida-Chiou (she/her)

Principal Expert and US Lead for Environmental Data and Metrics

Quantis, a BCG Company

Feedback on CARB Scope 1 and 2 Emissions Reporting Draft Template

Category	*Row*	*Comment*
SB253_Draft_Scope1_2_GHG_Template		
Organization Information	16	When you say "Enter the date of verification" does this mean the expectation is for an entity to enter the date that the Scope 1 and 2 footprint verification was complete? I'd recommend categorizing this under "3rd Party Verification" and adding additional language for clarity (i.e. "Enter the date that Scope 1 and 2 Verification was completed").
3rd Party Verification	General	Recommendation for limited assurance requirement.
Inventory Boundary	27	Suggestion to provide "Responding as the parent company" as an option in the case that the parent company is responding.
Inventory Boundary	30	Suggestion to provide clarification on how a response should be formatted. Example: "facility name - X mtCO2e, facility name - Y mtCO2e"
Inventory Boundary	43 -44	Would suggest that you provide additional language clarifying how common methodological practices may or may not inform response. I.e. "if you include direct emissions from the burning of organic matter or biogas in your inventory, respond with yes. If you report them separately (per X, Y, Z frameworks' recommendation), respond with no". For Row 44, it would be helpful to share whether common EF sources (IEA, eGRID, green-E, etc.) include biogenic emissions or not.
Inventory Boundary	45	Recommendation to be clearer in language around how this is different from Row 29.
Inventory Boundary	46	Suggestion to provide clarification on how a response should be formatted. Example: "facility name - X mtCO2e, facility name - Y mtCO2e"
Disclosure	49	Would suggest greater clarity around what encompasses a "Process Source" (i.e. are "Process Sources" stationary sources + process emissions?) .
Methods	63	Would suggest greater clarity on whether this is requesting the year that datasets are released or the year that the dataset describes.
Methods	66	Recommend more clarity of language around what the request is (i.e. is the request for a specific GWP value from a specific version of the IPCC AR?).
Methods	67	Recommend providing additional suggestions on what a reporting company could include (extrapolation / gap-filling method, for example).
Emission Reductions	74	Is this asking for (what the emissions could be using only residual factors) - (what emissions are including RECs/Gos)? Recommend greater clarity on what the request is (i.e. does it represent the difference between the footprint if only using residual factors and the footprint including RECs/GOs?), especially if this isn't necessarily a KPI that companies typically track.
Disclosure	95	Suggest greater clarity on the definition of "agricultural sources". For example, does this only include enteric, methane from cultivation, fertilizer emissions? Or does it include fossil fuel sources used in agricultural applications (diesel in a tractor)?
Memo		

	Disclosure by Source. Vs. by Gas	No comment - okay if optional to report by gas. Most EF sources (esp. for S2) do not provide emissions by gas.
	Organizational Boundaries	Recommendation to allow flexibility as different types of businesses take different approaches to determining their organizational boundary. One approach won't "best suit" all businesses and may layer on additional calculation/reporting burden at low benefit.
	Emission Reduction Initiatives	Suggestion to add free text field for companies to list/report on other emission reduction activities associated with agricultural emissions, process/fugitive emissions, and energy efficiency improvements, not just contractual mechanisms.