



Subject: Scope 1 & 2 Template Feedback Submission

Date: October 27, 2025

To: California Air Resources Board (CARB)

To Whom It May Concern,

We are writing this statement to provide feedback on CARB's SB 253 Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions Draft Reporting Template, published on October 10th. This commentary is submitted on behalf of [Agendi](#), a sustainability consultancy supporting over 200 clients on climate and sustainability matters. We appreciate your request for and consideration of public feedback and hope our feedback is beneficial to your implementation development! We've summarized the main points below followed by more detailed context in the subsequent pages.

Our comments are primarily focused on clarifying select fields, ensuring methodological consistency with the GHG Protocol, and identifying minor opportunities to improve usability and data quality. Key recommendations include:

- **Transparency and practicality:** The level of detail requested is appropriate for Year 1 reporting, with a reasonable focus on emissions by source rather than by gas.
- **Methodological alignment:** We recommend updating references to use AR6 global warming potentials (GWPs) and clarifying expectations around location-based vs. market-based Scope 2 reporting.
- **Privacy and usability:** Several fields (e.g., phone number, emissions intensity) may need clarification or privacy assurances to encourage full participation.
- **Completeness:** Consider adding missing fields such as purchased electricity for Scope 2 to ensure full category coverage.

Overall, the template represents a solid foundation for standardized reporting under SB 253. The following detailed comments are offered to support refinement of the template ahead of implementation.

General Comments

- The information requested is **reasonable and aligned with expectations** for data availability when reporting Scope 1 and 2 emissions.
- The **“Read Me” tab** with instructions, definitions, and linked resources is **very helpful** and improves usability.
- Determining **emissions per source** is a reasonable Year 1 requirement. Even for estimated data, reporters must understand emission sources to select appropriate emission factors.
- **Reporting by gas** is a valuable long-term goal, but we agree it should **not be required in Year 1** as this may be challenging for newer reporters.

Read Me Tab

- **Global Warming Potentials (GWPs):** Currently, AR4 GWP values are referenced; Agendi recommends updating to **AR6** values for consistency with the latest IPCC guidance and international best practice.

Form Tab

Row #	Feedback / Recommendation
7	Clarify whether the requested URL should be the organization’s general corporate website or the specific webpage where the GHG report will be published. Consider clarifying whether emissions will need to be publicly reported outside of the template provided to CARB
14, 19	Provide clarification on how this information will be used. Some reporters may have privacy concerns or non-U.S.-based contacts. Recommend adding a country code field and removing the assumption of a 10-digit U.S. format.
16	Consider moving this field under “Third-Party Verification” category instead of “Organizational Information.”
29	Consider adding “entities” to capture cases where that may be relevant

51, 58	Private companies may be reluctant to disclose emission intensity data if submission is public, as this could reveal earnings-related information. Clarify whether this template or data will be publicly available.
NEW field	Add a missing field for purchased electricity as a Scope 2 emission category.
54 – 58	CARB asks about location vs market in the inventory boundary fields but then does not clarify which is being asked for in the emissions reporting fields. Recommend to either: <ul style="list-style-type: none"> - Confirm whether it is at the company's discretion (which may require an additional row to specify which is being disclosed) - Include additional rows to have companies disclose BOTH location- and market-based emissions (preferred)
61, 176	Remove "Scope 1" and "combustion" from this row. Biogenic emissions are not limited to combustion sources and are reported separately from scopes per the GHG Protocol Corporate Standard and Land Sector & Removals Guidance.
62	Companies may use multiple emission factor sources for Scope 1 (e.g., EPA for diesel, GLEC for biodiesel). Recommend mirroring the Scope 2 structure (Row 65) to allow multiple entries.
65	Include examples to clarify expectations (e.g., "EPA 2025," "DESNZ 2024").
66	Provide a drop-down option including AR4, AR5, and AR6 for transparency.
67	Consider separating methodologies by scope or activity type rather than combining all into one row. Many companies apply multiple calculation methodologies.
68	Provide examples or clarification for what is meant by "process-specific calculations."
72 & 73	Confirm the distinction between these rows or alternatively consolidate them with an additional combined option in the dropdown.
86-92, 147-174	Specify whether values should be location-based or market-based (and/or add fields for both).
95, 140-145	Clarify the definition of "agricultural emissions." This category could encompass diverse activities and may need clarification.
96	Consider including the reporting framework (e.g., "GHG Protocol Land Sector & Removals Guidance"). Clarify whether this field is specific to agricultural emissions. Clarify whether agricultural emissions are expected to be excluded from previous rows

NEW field	Add a missing row for “Scope 1: Total direct emissions from stationary combustion (mtCO ₂ e).”
175	Confirm whether this row is intentional or duplicative of Row 58. If intended, there may be a missing row for Scope 1 above Row 146.
177	Clarify what CARB is looking for here. Companies may have mixed primary and estimated data based on activity or scope.
178	Provide additional explanation or examples to standardize responses.

Additional Considerations

- Agendi does not recommend limiting the boundary approach and instead would recommend leaving it as is where companies can indicate which approach they take. Some industries in particular are best suited to utilize one boundary approach over another. Limiting the optionality of this can make reporting more difficult for some companies.
- Agendi would not recommend asking for any additional information regarding emissions reductions initiatives. This would be cumbersome for CARB to determine an appropriate way to collect this data and any emissions reductions should be evident over time in existing data being collected. The only other potentially useful field to include would be a yes/no selection for companies to indicate if they have emissions reductions targets in place and/or whether it is aligned with the Science Based Targets Initiative (SBTi).

We appreciate CARB’s thoughtful approach to balancing rigor and practicality in developing the SB 253 reporting framework. With minor adjustments for clarity, methodological consistency, and completeness, the Scope 1 and Scope 2 template will serve as a strong foundation for transparent and standardized GHG disclosure across California’s reporting entities.

Best,

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Introduction to [Agendi](#)

Agendi is a specialist climate and sustainability consulting firm serving Fortune 500 and other large international organizations on ESG topics. Founded in 2016, Agendi has supported more than 200 clients with services spanning climate strategy, carbon markets, emissions accounting, and stakeholder engagement. The firm's team combines deep subject matter expertise with decades of experience in ESG and climate advisory, delivering tailored, innovative solutions that help clients meet their sustainability goals. Agendi's credibility is reinforced by its accreditations and commitments, including obtaining B-Corp certification, serving as a CDP accredited solutions provider, having approved Science Based Targets, being a Green-e certified provider, having an EcoVadis Silver rating, and recognition as a Friend of EFRAG.

Introduction to Contributors

[Natalia Pascual](#)

Natalia Pascual is Agendi's West Coast Lead, based in San Francisco, and a recognized expert in climate and sustainability strategy. With more than a decade of consulting experience, she serves as one of Agendi's leads on California climate disclosure, supporting clients with complex greenhouse gas inventories, the design and implementation of climate strategies, and the assessment of climate-related financial risks and opportunities. She has advised over 35 companies across 15+ industries, guiding organizations through compliance with the California Climate Disclosure Package and aligning their reporting with both state and global frameworks. A recognized thought leader, Natalia has contributed to influential resources such as the IEA's Life cycle Upstream Emission Factors 2023 (Pilot Edition) documentation and the Green Sports Alliance's Decarbonization Playbook. She regularly shares her expertise at high profile forums including San Francisco Climate Week (2024, 2025), the Green Fin conference, the GSA Summit, and Trellis Impact, where she has led discussions on climate regulation, Scope 3 challenges, ESG strategy, and supply chain engagement.

[Samantha Weinberg](#)

Samantha Weinberg is a Senior Consultant at Agendi in our San Francisco office. She has over a decade of experience in corporate sustainability strategy in climate action and has worked extensively with Fortune 500 companies and multinational organizations, both as an external advisor and in-house sustainability expert. Samantha specializes in supporting clients across the full spectrum of their sustainability journeys, including conducting complex GHG inventories and climate-related risk and opportunity assessments. She has been instrumental in guiding companies through the compliance with the California Climate Disclosure Package, helping them align disclosures with both state and global reporting frameworks. Samantha also regularly speaks at events on sustainability and climate disclosure and has contributed to the Green Sports Alliance playbook on energy decarbonization. Her background in corporate social responsibility has included prior roles at the World Economic Forum, DAI, the National Human Rights Council of Morocco, and the African Presidential Center at Boston University.