



2025-10-27

Reference: The Climate Corporate Data Accountability Act authorized by SB 253
(Wiener, 2023, codified in HSC § 38532)

wsp.com

Climate Disclosure
California Air Resources Board
1001 I Street
Sacramento
CA 95814

Comment Letter - Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions Draft Reporting Template

To whom it may concern,

WSP USA Inc. (WSP) appreciates the opportunity to comment on the Scope 1 and Scope 2 GHG Emissions Draft Reporting Template for California Corporate Greenhouse Gas Reporting Program [The Climate Corporate Data Accountability Act authorized by Senate Bill (SB) 253 (Wiener, Stats. 2023, Ch. 382; Health and Safety Code § 38532)] ("Draft Reporting Template").

WSP comments on the Draft Reporting Template are provided below, followed by the subject sections.

Third-Party Verification

1. Draft Reporting Template – "Form - Row 52 & 59": "Please confirm that all the reported Scope 1 emissions have been assured at the limited assurance level"

What would be the best way to respond to this field for entities that have already stated reasonable assurance? Please clarify if an entity pursues reasonable assurance that would be considered inclusive of limited assurance and the responses to Rows 52 & 59 should be "yes".

Scope 1 and Scope 2 Disclosure

1. Memo - Disclosure by Source vs. by Gas: "The template proposes Scope 1 and Scope 2 emissions disclosure by emission source (e.g., electricity, fuel use, refrigerants), with fields for disclosure by types of GHGs, if data is available."

Some entities use metrics that report emissions by fuel use (e.g. emissions from combustion of diesel, gasoline, or fuel oil, etc.), would there be an optional field to disclose emissions by types of fuel?

2. Draft Reporting Template – "Form - Row 61 & 176": "Enter your Scope 1 biogenic direct (combustion) emissions as total CO₂ (in mtCO₂)."



According to Greenhouse Gas Protocol, direct CO₂ emissions from the combustion of biomass shall not be included in scope 1 but reported separately. Please clarify the purpose of these two entries and how they should be completed:

- *The direct biogenic GHG emissions **other than CO₂**, reported as CO₂ - equivalent; or*
- *The direct biogenic CO₂ emissions, which should not be disclosed under scope 1; or*
- *Any typographical error in the units that may cause confusion.*

Methodology

1. Draft Reporting Template - "Form - Row 66": "Enter the source of Global Warming Potential (GWP) factors you are using."

Does this field refer to the reference document (e.g. IPCC AR4) or the numeric input required for each GHG?

2. Draft Reporting Template – "Read Me First - Row 42": "Reporting entities should utilize the AR4 GWP values."

Many entities are currently using AR6, the latest values from IPCC for compliance with other reporting framework such as CRSD. Please verify if:

- *The use of AR4 GWP is mandatory.*
- *For entities not required to report under other regulatory databases (MRR, etc.), they can use AR6 and enter the source of the GWP they are using.*

Yours sincerely,

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Lead Consultant

CC: Rebecca Vanderbeck, PE

Attachments: Draft Scope 1 and 2 GHG Reporting Template;

Memo

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