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Sent: Wednesday, October 29, 2025 6:29 AM
To: ARB Climate Disclosure
Subject: RE: Submission

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Thank you for your flexibility. I am going to provide a shortened response for your consideration. There are a few points we would like CARB to consider:

1. Keeping the template voluntary for 2026 reporting as CARB has already noted. If the template must be mandatory in future years, keep certain fields optional due to the difficulty of sourcing accurate data depending on your type of business – specifically, we recommend removing the requirement to separate our emissions by greenhouse gas (e.g., CO₂ vs. CH₄ vs N₂O)
2. Maintaining the current option to disclose which organizational boundary approach our company uses (equity share, financial control, organizational control) and include options to disclose more than one approach for companies with complex structures that use multiples. CARB is considering a uniform approach, which I think is arguably a questionable interpretation of SB 253 (see below), which specifies reporting in conformance with the GHG Protocol. The GHG Protocol's Corporate Accounting and Reporting Standard states that "Companies shall account for and report their consolidated GHG data according to either the equity share or control approach" (p. 17) and that "The GHG Protocol Corporate Standard makes no recommendation as to whether voluntary public GHG emissions reporting should be based on the equity share or any of the two control approaches, but encourages companies to account for their emissions applying the equity share and a control approach separately" (p. 20). The GHG Protocol is written for voluntary reporting, not mandatory, but it allows for the selection of an approach based on the unique features of a company. It is our belief that a uniform approach would not be in line with the GHG Protocol.
3. Allowing flexibility in the organizational boundary
4. Continuing to align/recognize guidance provided by the GHG protocol, the most widely used standard globally for carbon accounting
5. Retaining the currently labelled "optional fields" as optional
 - a. If the GHG gas specific optional reporting moves from optional to required, we recommend should be at minimum for the first two years of reporting to adequately allow companies to prepare for the data granularity.

SB 253 language: "A reporting entity shall, beginning in 2026, measure and report its emissions of greenhouse gases **in conformance with the Greenhouse Gas Protocol standards and guidance, including the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard** developed by the World Resources Institute and the World Business Council for Sustainable Development, including guidance for scope 3 emissions calculations that detail acceptable use of both primary and secondary data sources, including the use of industry average data, proxy data, and other generic data in its scope 3 emissions calculations."

Best wishes,
Karen White

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