**3.b. How could CARB ensure reporting under the laws minimizes a duplication of effort for entities that are required to report GHG emissions or financial risk under other mandatory programs and under SB 253 or 261 reporting requirements?**

It is important that CARB minimize duplicated reporting efforts, which are at risk of becoming onerous for required companies and organizations. Increasing regulatory and disclosure burden would harm the goals of CARB by disincentivizing companies and organizations to participate. CARB can alleviate this burden by accepting industry-standard disclosures that align with the International Sustainability Standards Board (ISSB) standards, specifically IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures. For instance, the CDP questionnaire, which in 2024 was aligned with IFRS S2, serves as an example of an ISSB-aligned disclosure. Our assessment indicates that the new CDP framework fulfills all the criteria set by SB 253 and SB 261. Allowing CDP disclosures to meet CARB’s requirements would significantly ease the reporting burden for entities, especially multinational companies facing new reporting mandates across various jurisdictions. Mandating a separate disclosure for CARB, in addition to other accepted industry disclosures, would lead to unnecessary duplication of internal processes and an inefficient use of resources. While regulated disclosures are beneficial for companies dedicated to advancing their sustainability initiatives, we hope CARB will avoid imposing overly burdensome reporting requirements on those already taking action.

**5. Should the state require reporting directly to CARB or contract out to an “emissions” and/or “climate” reporting organization?**

CARB should consider allowing entities to report to existing “emissions” or “climate” reporting organizations. This would minimize regulatory burden for require companies and organizations, and provide a more efficient process for all parties involved.

**6. If contracting out for reporting services, are there non-profits or private companies that already provide these services?**

CDP is a non-profit organization that collects data on climate change, among other environmental issues, which is widely-used by corporate entities. The CDP questionnaire is aligned with industry-standard climate-related reporting frameworks and covers the criteria set by SB 253 and SB 261.

**7. Entities must measure and report their emissions of greenhouse gases in conformance with the GHG Protocol,**[**1**](#bookmark0) **which allows for flexibility in some areas (i.e. boundary setting, apportioning emissions in multiple ownerships, GHGs subject to reporting, reporting by sector vs business unit, or others). Are there specific aspects of scopes 1, 2, or 3 reporting that CARB should consider standardizing?**

The GHG Protocol is a well-established standard that companies have adhered to for years. CARB should refrain from imposing a specific interpretation of the GHG Protocol, as there are often valid, industry-specific reasons for different approaches that may not be applicable across all sectors. Instead, CARB should consider requiring entities to obtain third-party verification of emissions. This would ensure the correct interpretation of the GHG Protocol by subject matter experts, tailored to individual company circumstances. We strongly urge CARB to avoid a standardized interpretation of emissions reporting, as this could result in less accurate data and likely resistance from entities required to report.

**8.a. For entities required to report under SB 253, what options exist for third-party verification or assurance for scope 3 emissions?**

CARB should leverage existing industry standards rather than creating new ones. Experienced verifiers already assess emissions under ISO 14064-3. While we recognize the growing influence of financial assurance providers, we firmly believe that science-based assurance providers are the true subject matter experts and should continue to offer these services.