

California Climate Disclosure Laws: CARB Posts Draft Reporting Template for Scopes 1 and 2 GHG Emissions

Posted in: California Climate Disclosure Laws

Posted on: October 10, 2025

The California Air Resources Board (CARB) today released the first version of a [draft template](#) (in Excel format; also accessible [here](#)) containing the data fields that CARB is proposing to collect from reporting entities regarding Scopes 1 and 2 greenhouse gas (GHG) emissions under SB-253, the state's corporate GHG emissions reporting program. CARB concurrently released a [memo](#) that provides explanatory guidance on using the template. At its August 21 workshop (which we previously discussed [here](#)), CARB had previewed that it would release such a template for public feedback by the end of September.

As a reminder, SB-253 requires public and private U.S. companies that “do business” in California with total annual revenue in the prior fiscal year **exceeding \$1 billion** to annually report on Scopes 1 (direct) and 2 (indirect from purchased energy) GHG emissions (including third-party limited assurance over those metrics) **beginning in 2026** (CARB has proposed a **June 30, 2026** reporting deadline) covering fiscal year 2025 information and on Scope 3 (value chain) emissions **beginning in 2027** covering fiscal year 2026 information, regardless of materiality.

For the first SB-253 emissions report due in 2026, CARB's December 2024 [Enforcement Notice](#) provides a **safe harbor for good faith compliance efforts**, in recognition that reporting entities may need some lead time to implement new data collection processes to allow for fully complete Scopes 1 and 2 emissions reporting (to the extent they do not currently possess or collect the relevant information). Pursuant to the notice, a reporting entity may submit Scopes 1 and 2

emissions from its prior fiscal year that can be determined from information it already possesses or is already collecting at the time the notice was issued (December 2024).

According to the latest rulemaking timeline, CARB anticipates releasing a set of draft implementing regulations by mid-October, which will trigger a 45-day public comment period. A public board hearing has tentatively been scheduled for December 11-12 to adopt a final set of regulations.

Draft Reporting Template and Comment Solicitation

According to CARB, the draft template is “intended to provide guidance that entities may choose to follow on submitting data in compliance with the Scope 1 and Scope 2 emissions reporting requirement in 2026 for reporting entities subject to SB 253.” CARB notes the template is designed to streamline reporting, especially for companies that are disclosing GHG emissions for the very first time. **Use of the template is voluntary for the initial 2026 reporting cycle.** CARB expects to provide guidance on later reporting cycles as part of its regulatory process. The template carries the disclaimer that it is provided solely to assist entities in the submission of information; it does not modify, replace or supersede the statute or impose legal requirements on anyone; and it does not have the force and effect of law.

The template is organized into the following sections:

- **Organization Information.** Basic information of reporting entities.
- **Third-Party Verification.** Details on the assurance engagements performed by third-party assurance providers.
- **Inventory Boundary.** Information to determine the scope of the GHG emissions reported.
- **Scope 1 and Scope 2 Disclosure.** Quantitative values of GHG emissions.
- **Methodology.** Matrixes or indices used to calculate GHG emissions.
- **De Minimis/Minor Sources.** Emissions excluded based on specific materiality thresholds.
- **California MRR Fields (if applicable).** Disclosure of potential reporting obligation under the California Mandatory Reporting Regulation (MRR) program.

- **Emission Reductions (if applicable).** Disclosure of emissions reductions from direct contracts of renewable electricity and renewable gas.

The template also contains **optional/discretionary fields** for future reporting years as CARB further develops the program, including base year emissions to support intraorganizational comparison, which CARB notes would provide enhanced transparency to investors and other stakeholders. CARB adds it may consider making completion of some of these fields mandatory in subsequent reporting years.

In addition, the template includes the following “decision-useful” fields for reporting entities and users:

- **Intensity/Efficiency Ratio.** The template includes fields for reporting entities to provide at least one intensity metric (e.g., emissions per million dollars in revenue). CARB notes that intensity measures help stakeholders compare performance across firms of different sizes, especially across industries where absolute emissions alone may not be comparable.
- **Industry Classification.** The template allows the classification of GHG emissions by sector by using the North American Industry Classification System (NAICS) at the 2-digit level.
- **Transparency in Methods.** The template includes fields for the source and year of Global Warming Potential (GWP) values and emission factors. Reporting entities may report the calculation approach that is used (e.g., activity data x emission factor).
- **Alignment with California MRR.** The template includes a field for California MRR facility identification (ID) numbers, to help align reported data with other regulatory databases at CARB.

The template also provides a list of **key technical definitions**, which appear to be sourced mostly from the Greenhouse Gas Protocol.

To further refine the draft template, CARB is seeking stakeholder feedback specifically “on its structure, substance, and alignment with SB 253’s overarching objectives.”

CARB is also particularly interested in stakeholder input on the following topics highlighted in the accompanying guidance document to “help staff develop more comprehensive and accessible reporting guidance”:

1. **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.
2. **Organizational Boundaries.** The template asks reporting entities to specify whether they use the equity share, financial control or operational control approach to define organizational boundaries. These three approaches reflect guidance in the Greenhouse Gas Protocol. CARB notes, however, that there may be value in choosing one approach to support public transparency and improve comparability across entities. CARB is evaluating whether to limit the approach to identify organizational boundaries for all reporting entities or retain flexibility to accommodate diverse corporate structures.
3. **Emissions Reduction Initiatives.** At its August 21 workshop, CARB discussed including an option for reporting entities to include other actions that reduce GHG emissions. The draft template includes a field for emissions reductions associated with direct contracts for renewable electricity and renewable gas. CARB is seeking public input on this field and other types of emissions reduction initiatives or targets that should be included in the template.

Comments may be submitted through **October 27, 2025** to CARB's [public docket](#) or via email to climatedisclosure@arb.ca.gov.

Additional Resources

For additional information and resources, see CARB's [California Climate Disclosure Laws Landing Page](#).

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