

CARB Publishes Draft SB 253 Reporting Template

October 14, 2025

On October 10, 2025, the California Air Resources Board (“CARB”) published a draft template for Scopes 1 and 2 greenhouse gas (“GHG”) emissions reporting under the Climate Corporate Data Accountability Act (SB 253, codified in Health and Safety Code § 38532).

The draft reporting template follows CARB’s August 21 public workshop. For additional background on the public workshop, please see our [Debevoise Update](#) on the topic.

Background. SB 253 was enacted in October 2023 and requires companies with more than \$1 billion in revenue that do business in California to report Scopes 1 and 2 GHG emissions annually beginning in 2026 for the 2025 fiscal year, and Scope 3 GHG emissions beginning in 2027 for the 2026 fiscal year.

SB 253 Reporting Template. CARB published the [draft reporting template](#) on its website. The template is currently separated into the following sections: (1) organization information, (2) third-party verification, (3) inventory boundary, (4) Scope 1 and Scope 2 disclosure, (5) methodology, (6) de minimis/minor sources (covering emissions excluded based on specific materiality thresholds), (7) disclosure of a potential reporting obligation under the California Mandatory Reporting Regulation (“MRR”) (if applicable), and (8) emissions reductions (if applicable). The template additionally includes optional fields for use in future reporting, as well as supplemental fields to assist stakeholders with comparing firm performance and aligning reported data with other regulatory databases at CARB (e.g., with data reported under the California MRR).

In its [memo discussing the draft reporting template](#), CARB clarified that reporting entities’ use of the template is voluntary for the 2026 reporting cycle. CARB’s intention in publishing the template is to streamline reporting, particularly for entities reporting GHG emissions for the first time. CARB will provide guidance at a later date for future reporting cycles as part of its regulatory process.

As with its other guidance, CARB encourages entities reporting under SB 253 to conduct an independent assessment of their compliance requirements. The draft reporting template is not intended to modify, replace or supersede the law as set out in the applicable statutes, and the definitions included in the template do not have the force of law.

Requested Areas for Stakeholder Feedback. CARB requests stakeholder feedback on the draft template by **October 27, 2025**. CARB is particularly interested in feedback on: (1) the proposed categorization of Scopes 1 and 2 GHG disclosure by emissions source (e.g., electricity, fuel use, refrigerants) rather than by type of greenhouse gas, given that not all reporting entities will have the ability to report on the latter basis, (2) whether CARB should limit reporting entities to a single approach to defining organizational boundaries (equity share, financial control or operational control, as outlined in the Greenhouse Gas Protocol) or retain the current flexibility to accommodate diverse corporate structures and (3) the proposed fields relating to reporting of emissions reduction initiatives, including the field included in the draft template addressing emissions reductions associated with direct contracts for renewable electricity and renewable gas. Stakeholders can provide feedback via CARB's public docket or via email to climatedisclosure@arb.ca.gov.

LINKS:

[Draft Reporting Template](#) (published October 10, 2025)

[Memo Discussing Draft Reporting Template](#) (published October 10, 2025)

[CARB Public Docket](#) (open through October 27, 2025)

[CARB August Workshop Slides](#) (published August 20, 2025)



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