



February 9, 2026

Chair Lauren Sanchez
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Re: Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation

Dear Chair Sanchez and Staff,

The Clean Energy Buyers Association (CEBA) appreciates the opportunity to comment on the Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation posted on December 23, 2025, by the California Air Resources Board (CARB).

CEBA is a business association that activates corporate energy buyers to advance low-cost, reliable, carbon emissions-free global electricity systems. CEBA's members comprise one-fifth of the Fortune 500, represent more than \$38 trillion in market capitalization, and include institutional energy customers of every type and size. CEBA supports California's clean energy goals, and our members are committed to ambitious, science-based climate action.

We are aware that the regulation currently before the board is primarily focused on setting the reporting date for the first year of California's greenhouse gas (GHG) reporting program for Scope 1 and 2 emissions, as well as establishing an administrative fee for the program. However, as CARB has noted, it will launch an additional rulemaking once this one is complete. In that subsequent process, it will be important for CARB to address several outstanding program design and implementation questions. We look forward to engaging with CARB as this work moves forward, and it will be especially critical for CARB to clarify how the California GHG Reporting Program will incorporate updates or revisions to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, which SB 253 requires California's reporting requirements to align with through at least 2033.

The GHG Protocol has driven massive decarbonization impact — in fact, the current Scope 2 Guidance has enabled corporate clean energy buyers to secure 127.6 gigawatts (GW) of clean energy in the United States since 2014.¹ CEBA has been deeply engaged in the ongoing public consultation regarding revisions to the GHG Protocol Scope 2 Guidance, which helps companies build the internal business case to pursue carbon emissions-free energy. The guidance is undergoing a revision that may not be finalized until 2027, with an implementation date likely further in the future. Given that the initial reporting deadline for SB 253 is August 10, 2026, we urge CARB to **allow companies to use the *existing* GHG Protocol Scope 2 Guidance (2015) for SB 253 reporting through 2033.**

¹ <https://cebuyers.org/deal-tracker/>

If CARB believes it is necessary to incorporate future Scope 2 revisions, CEBA strongly recommends that CARB **provide public notice, solicit stakeholder input, and conduct a board vote before automatically defaulting to new guidance.** CARB should take note that the proposed guidance under consideration includes much stricter time and location matching requirements, which may be infeasible and costly for some businesses to implement.

While the Scope 2 Guidance is a voluntary standard, California disclosure regulation is a mandatory requirement. As such, we request that CARB clarify in SB 253 implementing regulations that any new protocols and guidance documents developed by nongovernmental organizations will not become binding on California stakeholders until CARB has solicited public input and voted to adopt such new protocols and guidance documents as California regulations, consistent with CARB's well-established public process. Failure to do so could impose costly, infeasible requirements on many businesses and is not consistent with the intent of SB 253.

Additionally, we request that CARB ensure any changes to accounting rules will not undermine existing clean electricity procurement. We ask that CARB **establish clear transition provisions** (e.g., legacy clauses) to avoid causing market uncertainty, penalizing existing long-term contracts executed under the 2015 rules. We request that CARB prioritize maintaining flexibility for organizations of different sizes and operational profiles, and ensuring any future granularity requirements are feasible, scalable, and supported by available data infrastructure.

As an aside, CEBA submits these comments on standards for greenhouse gas reporting in California to address the carbon-intensity guidelines that will be applied. CEBA recognizes that the focus of this proceeding is fee regulation and is submitting these comments since they are related, albeit separate. The absence of CEBA's comments on fee regulation does not indicate concurrence with CARB's fee regulation proposal.

CEBA and its members are invested in the success of California's climate disclosure reporting. By allowing companies to use the 2015 guidance through 2033, CARB can provide regulatory certainty for reporting entities without jeopardizing the intent or timeline of SB 253. We welcome further dialogue and offer our expertise to help shape solutions that are both rigorous and feasible.

Sincerely,



Lindsay Battenberg
Director of Policy, West
CEBA