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California Air Resources Board
1001 I Street
Sacramento, CA 95814

Submitted online via <https://carb.commentinput.com/?id=ekNF7gTx2h>

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

Dear California Air Resources Board (CARB):

The Consumer Technology Association (CTA) appreciates the opportunity to provide comments on the initial regulatory draft for the General Requirements for California Climate Disclosures Reporting. As North America's largest technology trade association, CTA® is the tech sector. Our members are the world's leading innovators—from startups to global brands—helping support more than 18 million American jobs. CTA owns and produces CES®—the most powerful tech event in the world.

CTA has long supported efforts to reduce industry impacts on climate, and for companies to disclose their climate impacts. For example, CTA issues an Industry Report on Greenhouse Gas (GHG) Emissions, which highlights the collective and individual accomplishments of member companies in reducing greenhouse gas (GHG) emissions year-over-year — both globally and in the U.S. The report is part of CTA's pledge to encourage its members to calculate and publicly disclose their emissions while also recognizing individual company programs and initiatives.

As a representative of companies operating globally across the technology sector, we support the intent of California's corporate GHG and climate related financial risk disclosure programs to enhance transparency and climate accountability. We appreciate this opportunity to comment on the draft of the initial regulation for the General Requirements for California Climate Disclosures Reporting to ensure effective and feasible compliance for companies operating across the globe, including California.

§96076. Deadline for Reporting Under Health and Safety Code Section 38532:

CARB is proposing that reporting entities report their Scope 1 and Scope 2 emissions for the applicable preceding fiscal year on or before August 10, 2026. CARB also defined the "applicable preceding fiscal year" as a fiscal year that ends on or before February 1 in a

calendar year or, if after February 1, the fiscal year ending in the previous calendar year. This means, at minimum, there are approximately six months between the end of a fiscal year (Feb. 1) and the reporting deadline (Aug. 10) for this initial reporting year (2026).

As stated in our September 2025 comments, CTA supports a minimum of six months or 180 days from the end of a company's fiscal year before any reporting or, if a fixed calendar deadline is needed, CARB must accept the most recent fiscal year report available as of the fixed date. CARB's proposal is aligned with CTA's prior comments.

However, CTA is concerned with future challenges presented by a rigid August 10 date given additional complexity will be added with Scope 3 reporting requirements as well as the possibility of a transition from "limited" to "reasonable" assurance. As CTA noted in our prior comments, reasonable assurance significantly increases complexity (with limited value add) and CTA supports withdraw of the mandatory reasonable assurance in favor of limited assurance. In future years with additional reporting requirements and/or with a requirement of reasonable assurance, six months or 180 days may prove insufficient. Flexibility will be needed from CARB as the program continues to evolve.

Conclusion

We thank CARB for its continued engagement with stakeholders. We look forward to opportunities to comment on forthcoming rulemaking proceedings related to the California Corporate Greenhouse Gas Reporting and Climate Related Financial Risk Disclosure Programs. If you have any questions, please do not hesitate to contact me at kreilly@cta.tech.

Sincerely,



Katie Reilly

Vice President, Environmental Affairs and Industry Sustainability