

Edison International (Aurora Winslade)

Thank you for accepting Edison International's comments regarding the reporting deadline and Scope 2 definition for the proposed rulemaking for SB 253.

February 9, 2026

Sydney Vergis, Ph.D.
Assistant Division Chief
Industrial Strategies Division
California Air Resources Board
1001 I Street, Sacramento, CA 95814

RE: Article 6: California Climate Disclosures Proposed Regulation Text

Dear Dr. Vergis:

Edison International (company) appreciates the opportunity to provide feedback on the proposed regulation text for the California Climate Disclosures regulations. Edison International is a leading electric utility holding company¹ and the parent company to Southern California Edison (SCE), a large regulated electric utility serving over 15 million people in Central, Coastal, and Southern California. Edison International and SCE are committed to supporting California's clean energy transition and are supportive of the California Air Resources Board's (CARB) efforts to create a successful climate-related disclosure program.

This letter provides Edison International's comments on CARB's proposed regulation text and reporting timeline under Senate Bill 253 (SB 253), the Climate Corporate Data Accountability Act. It clarifies and expands upon our previous comments,² offering additional details, concerns, and recommendations.

To support true, complete and accurate greenhouse gas (GHG) emissions reporting and ensure the success of the climate disclosures program, we recommend that CARB:

1. Amend the reporting deadline for Scope 1 and Scope 2 GHG emissions to allow submissions from August 10, 2026 through December 31, 2026, to better align

¹ In addition to SCE, "Trio", operating under Edison Energy, LLC, is an indirect, wholly-owned, non-utility subsidiary of Edison International, and is a global energy advisory firm providing integrated sustainability and energy solutions to commercial, industrial and institutional customers. Trio is not the same company as SCE, the utility, and Trio is not regulated by the California Public Utilities Commission (CPUC). GHG Emissions from Trio are de minimis.

² The prior comment letter submitted by Edison International on September 11, 2025 can be found here: <https://ww2.arb.ca.gov/form/public-comments/submissions/52341>

- with other compliance requirements and allow for true, complete, and accurate reporting through third-party assurance; or
2. Alternatively, clarify that the December 5, 2024 enforcement notice allows companies to submit 2024 fiscal-year Scope 1 and Scope 2 emissions by the August 10, 2026 deadline as part of good faith efforts to comply with the requirements of the law; and
 3. Amend the definition of Scope 2 to explicitly include Transmission and Distribution (T&D) losses, and ensure future reporting template structures allow for separate accounting of T&D line losses in addition to facility electricity, steam, heating, or cooling emissions.

I. The reporting deadline should align with other compliance requirements and allow adequate time for third-party assurance

California Health and Safety Code Sections 38532(c)(2)(A)(vi) and 38532(c)(2)(B)³ require that CARB establish a reporting deadline that reflects stakeholder input; accounts for when reporting entities typically receive data used to calculate scope 1, scope 2, and scope 3 GHG emissions; allows sufficient time for third-party assurance; and leads to comprehensive, detailed, and easily understandable public disclosures. The proposed August 10, 2026 deadline for the reporting of Scope 1 and Scope 2 GHG emissions for the 2025 fiscal year does not align with Edison International's data-collection and reporting timelines and does not allow for adequate time to complete both regulatory-driven and voluntary third-party assurance processes. As a result, that deadline increases the risk of incomplete and inaccurate public disclosures.

Edison International appreciates CARB's enforcement discretion for the first reporting year⁴, which is intended to ensure companies are not penalized if they demonstrate "good faith efforts" to comply with the requirements of the law for the first reporting cycle. However, this flexibility does not eliminate the legal and reputation risks associated with inaccurate public disclosures in regulatory filings that may require restatements or revisions. Aligning the SB 253 reporting deadline with other regulatory reporting timelines and allowing time needed for third-party assurance prior to first year reporting are essential to allow for true,

³ California Health and Safety Code Section 38532(c)(2)(A)(vi) and (c)(2)(B) reference:

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=38532.&lawCode=HSC

⁴ December 5, 2024 Enforcement Notice reference: <https://ww2.arb.ca.gov/sites/default/files/2024-12/The%20Climate%20Corporate%20Data%20Accountability%20Act%20Enforcement%20Notice%20Dec%202024.pdf>

complete, and accurate disclosures that minimize legal and reputational risks for reporting entities.

Alternatively, allowing companies with fiscal-year deadlines of December 31, 2025 to submit 2024 fiscal-year emissions would eliminate the legal and reputation risks associated with submitting unassured data. This approach is consistent with the December 5, 2025 enforcement notice which allows for use of “...information the reporting entity already possesses or is already collecting at the time this Notice was issued.”⁴ Edison International is prepared to submit Scope 1 and Scope 2 emissions disclosures based on fully assured 2024 reporting year data.

A. True, complete, and accurate source data from Power Source Disclosure program reporting is not available until October 1

1. Existing California GHG emissions reporting requirements

Edison International’s principal subsidiary, SCE, accounts for more than 99.9% of Edison International’s total GHG emissions. SCE is subject to multiple regulatory reporting requirements from local air districts, the U.S. Environmental Protection Agency (EPA), CARB, and the California Energy Commission (CEC). These reports provide the source data required to develop true, complete, and accurate GHG emissions inventories. Many reporting deadlines fall between March and July each year and require their own assurance processes, with one completed as late as October.

Table 1: Select regulatory compliance reports contributing to GHG source data

Scope	Category	Regulatory Body (Program)	Reporting Deadline	Third-Party Assurance Deadline
1	Emergency generators	Various local air districts	May 1 ⁵	NA
1	Sulfur hexafluoride ⁶	EPA	March 31	NA
		CARB	June 1	NA
1	Mobile sources	CARB (various)	June 30 ⁷	NA

⁵ Various air districts have reporting deadlines that begin in March and run through May 1.

⁶ Sulfur hexafluoride emissions calculations reported to CARB under subpart DD slightly differ from those submitted to the USEPA. For purposes of SB 253 GHG reporting, Edison will rely on CARB reported emissions to ensure internal consistency between California disclosures.

⁷ Various fleet regulations have reporting deadlines that begin in January and run through June 30.

Scope	Category	Regulatory Body (Program)	Reporting Deadline	Third-Party Assurance Deadline
1	Utility-owned generation	CARB (Mandatory Reporting Regulation)	July 17 ⁸	August 10
2	Transmission & distribution losses	CEC (Power Source Disclosure program)	June 1	October 1
3	Power purchased and delivered (Category 3)			

2. Alignment between CEC Power Source Disclosure and SB 253 reporting timelines

Over 80% of SCE’s electricity sales (bundled load) come from electricity sourced from third-party generators. GHG emissions associated with power purchases and delivery are reported as either Scope 3, Category 3 (Fuel- and Energy-Related Activities Not Included in Scopes 1 and 2) or Scope 2 Transmission & Distribution (T&D) line loss. These two categories of GHG emissions represent approximately 70% of Edison International’s total GHG emissions.

Estimating GHG emissions in these categories requires data from more than 600 power generation sources, reported annually through the CEC’s Power Source Disclosure (PSD) program by June 1.⁹ Subsequently, third-party assurance is required by October 1 to verify the accuracy and completeness of the reported data. Following that assurance, SCE publishes the Power Content Label¹⁰ with fuel type and GHG intensity information for delivered power by the end of the first complete fourth-quarter billing cycle.

Under the draft regulation, the August 10, 2026 deadline would require Edison International to publicly report Scope 2 GHG emissions based on PSD data that has not yet completed third-party assurance for completeness or accuracy. This creates risk of restatements and conflicting GHG emissions disclosures across multiple regulatory filings, exposing the company to legal and reputational risks.

⁸ Final RPS adjustments deadline. Initial data submitted to CARB on April 10 for electric generating facilities and June 2 for power entities.

⁹ The current Power Source Disclosure regulation can be found here: <https://efiling.energy.ca.gov/GetDocument.aspx?tn=264974&DocumentContentId=101752>

¹⁰ SCE’s 2024 Power Content Label can be found here: <https://www.energy.ca.gov/filebrowser/download/9168>

B. Third-party assurance requires an additional 90 days after GHG emission inventory development is complete

1. Typical GHG emissions reporting and assurance timeline

Edison International recognizes the importance of true, complete, and accurate GHG disclosures and has voluntarily reported GHG emissions in its annual Sustainability Report (SR) since 2012,¹¹ with reasonable assurance for Scopes 1 and 2 and limited assurance for Scope 3 GHG emissions since 2020. The SR is typically published at the end of May, using the best available data at that time. Additional or revised source data is then incorporated to update GHG emissions estimates, which are voluntarily submitted to The Climate Registry (TCR) by August 1 to begin third-party assurance against relevant TCR protocols.¹² It is Edison International's experience that the assurance process requires approximately 90 days, inclusive of field visits, multiple data review cycles, and time to correct any findings. The assurance process is typically completed by the year's end or the first quarter of the following year, with any corrections reflected in the next SR publication.

This timeline is driven in part by SCE's Power Source Disclosure filing, due June 1, after which it takes the company at least three weeks to process the data and identify the appropriate GHG emissions factors which update annually based on site-specific information. A fully assured inventory is generally not available until early October at the earliest. However, delays outside of the company's control can impact this timeline. For example, in 2025, delays with the Renewable Energy Certificate (REC) tracking system¹³ and changes to the PSD reporting template delayed reporting, pushing the earliest potential completion of a fully assured inventory to early November.¹⁴

¹¹ The most recent Sustainability Report and links to past reports can be found on this webpage:

<https://www.edison.com/sustainability/sustainability-report>

¹² Edison International obtains third-party verification in accordance with The Climate Registry's (TCR) General and Electric Sector protocols. These protocols are fully aligned with the WRI GHG Protocol, while also providing additional and specific guidance for electric utility sector operations not explicitly outlined in the WRI Protocol. The relevant TCR protocols can be found here: <https://theclimateregistry.org/registries-resources/protocols/>

¹³ RECs are tracked via a web-based system, the Western Renewable Energy Generation Information System or WREGIS, which is a division of Western Electricity Coordinating Council (WECC). The CEC coordinates with WECC to reconcile REC data. Issues with the WREGIS system delayed utility access to 2024 REC data needed for PSD submissions.

¹⁴ Due to the PSD reporting delay and other company considerations, third-party assurance is currently ongoing for the 2025 emissions inventory year.

2. **Third-party assurance is necessary to mitigate legal and reputational risks**

The draft August 10, 2026 deadline would require Edison International to publicly report Scope 2 GHG emissions as part of a compliance submission before third-party assurance can be completed. SB 253 filings will be subject to a heightened level of public scrutiny and elevated legal and reputational exposure compared to existing voluntary disclosures. While CARB has provided enforcement discretion for the first reporting year, Edison International believes it is necessary to complete third-party assurance to ensure that SB 253 disclosures are true, complete, and accurate. This is aligned with California Health and Safety Code Section 38532(c)(2)(A)(vi), which requires CARB consideration of the “timelines by which reporting entities typically receive scope 1, scope 2, and scope 3 emissions data, as well as the capacity for an independent third-party engagement to be performed by a third-party assurance provider.”

C. Recommend reporting window between August 10 and December 31

To align SB 253 reporting with other California compliance timelines and ensure sufficient time for true, complete, and accurate data and to complete third-party assurance, Edison International recommends that CARB establish a reporting window between August 10, 2026 and December 31, 2026. This approach would (1) reflect CARB’s statutory obligation to consider stakeholder input and the timing by which reporting entities receive GHG emissions data, and (2) provide for adequate time for companies to provide true, complete, and accurate reporting through third-party assurance from reputable providers.

A broader reporting window would also help mitigate potential delays resulting from growing demand for assurance and the limited availability of providers with the sophistication and resources needed to provide high quality assurance services. Maintaining this window for future reporting years would ensure reporting entities have the necessary time to meet assurance requirements when CARB enforcement discretion is no longer applicable.

D. Alternatively, clarify that the December 5, 2024 enforcement notice allows companies to submit 2024 fiscal year Scope 1 and Scope 2 emissions

As an alternative to extending the reporting window, Edison International recommends that CARB clarify their enforcement discretion allows companies with a December 31, 2025 fiscal-year end to submit 2024 fiscal-year emissions by the August 10, 2026 reporting deadline. This clarification would ensure companies are not forced to choose between

submitting 2025 fiscal-year data and mitigating legal and reputational risks. It would also align with the intent and language of the December 5, 2024 enforcement notice, which allows for use of “...information the reporting entity already possesses or is already collecting at the time this Notice was issued”.

II. Clarify Scope 2 definition to clearly include reporting of Transmission & Distribution losses

The regulation defines Scope 2 emissions as “indirect greenhouse gas emissions from consumed electricity, steam, heating, or cooling purchased or acquired by a reporting entity, regardless of location.” This is consistent with the WRI’s GHG protocol but does not clearly indicate whether GHG emissions from Transmission & Distribution (T&D) losses are included.

T&D line loss occurs when electricity is lost as it travels across the electric grid between power plants and the end-use customers.¹⁵ To promote consistent reporting across electric utilities and avoid double-counting across scopes, Edison International recommends that CARB explicitly include all T&D line loss emissions, excluding losses associated with owned generation,¹⁶ in the Scope 2 definition, in alignment with guidance from The Climate Registry’s (TCR) Electric Power Sector Protocol.

Edison International also recommends that CARB allow entities to report separate line items for: (1) GHG emissions from T&D line losses; and (2), GHG emissions from facility electricity, steam, heating, or cooling. Because T&D losses represent approximately 97% of Edison International’s Scope 2 GHG emissions, combining emissions from both categories could mislead reviewers into thinking that most of Edison International’s scope 2 GHG emissions are associated with facility energy use.

III. Conclusion

Edison International appreciates CARB’s consideration of these recommendations as the rulemaking process advances. The company remains committed to delivering safe, reliable, affordable, and clean energy in support of California’s goal of achieving carbon neutrality by 2045. A well-implemented Corporate Greenhouse Gas Reporting program is essential to

¹⁵ Includes SCE’s retail customers as well our Direct Access customers and community choice aggregators (CCAs).

¹⁶ T&D losses associated with owned generation are captured under Scope 1 as these emissions are based on production activity and not consumption data.

that vision, and we support CARB in achieving this objective with the modifications outlined in this letter.

If you have any questions regarding this letter, please contact Andrew Lembeck, Senior Strategy & Sustainability Advisor, at Andrew.LembeckEdens@edisonintl.com.

Sincerely,



Aurora Winslade

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