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California Air Resources Board
1001 I Street
Sacramento, CA 95814

Submitted online via <https://ww2.arb.ca.gov/public-comments/draft-reporting-template-scope-1-and-scope-2-ghg-emissions>

RE: Comments on the Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions

Dear California Air Resources Board (CARB):

The Consumer Technology Association (CTA) appreciates the opportunity to provide comments on the Draft Reporting Template for Scope 1 and 2 GHG Emissions. 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 that CARB has shared a draft reporting template for Scope 1 and 2 GHG emissions reporting and respectfully submit the below comments and clarifying questions to ensure effective and feasible compliance for companies operating across the globe, including in California.

Clarifying Questions:

CTA poses several questions to CARB for which industry requests feedback and clarification from CARB:

- Does the filing fee apply per legal entity or is it assessed at the parent company?

- How would CARB like organizations to submit their reports? Is it sufficient to submit a link or should companies use the excel template and upload to a portal?
 - CTA strongly encourages CARB to give flexibility in the format for companies that are reporting as long as they are reporting all the required information.

General Comments:

CTA provides the following comments regarding the type of information requested. We request that CARB revisit much of the information requested in the template.

- **Scope of Information Request:** The current request for information is overly detailed and exceeds what can reasonably be provided. To ensure consistency and efficiency, the request should be limited to information already disclosed in CDP responses. The CDP responses include all relevant and verified environmental data; referencing that data would streamline the process for producers while avoiding unnecessary complexity.
 - For example, the request for a detailed breakdown of Scope 2 emissions—such as separate reporting for purchased/acquired steam, heating, and cooling—is more granular than CDP requirements, which only call for total Scope 2 indirect emissions reported as either location-based or market-based. Aligning requests with the CDP response ensures consistency with standard reporting practices.
 - In another example, the proposed template requests the breakout of Scope 1 emissions by source. CTA members find such disclosure to be problematic as emissions are generally tracked by location and not necessarily by source. One location may include emissions from Stationary Combustion, Process Sources and Fugitive Sources. It is difficult and costly for companies to track the emissions by source as there will be common emissions across numerous sources. Additionally, other jurisdictions do not require a breakout of Scope 1 emissions by source including the EU CSRD and the SSBJ in Japan. As companies desire a common set of reporting standards across jurisdictions, we believe that California requiring an additional level of disclosure will be costly and unnecessary to implement.
- **Third-Party Verifier Information:** Sharing detailed information about third-party verifiers is unnecessary and raises privacy and competitive concerns. The identity and contact details of assurance providers are considered sensitive business information. Disclosing this may inadvertently reveal proprietary relationships and strategies, especially given the limited pool of qualified verifiers. Public disclosure could compromise competitive advantage and affect future negotiations for companies. Therefore, CTA recommends limiting requests to confirmation of verification status and assurance level, as per CDP standards, without requiring disclosure of specific verifier identities or contact details.
- **Contact Information for Entity Representatives:** Requesting the name, title, phone number, and email address of the entity contact person is unnecessary and presents significant privacy and security risks. Sharing personal contact details can expose individuals to unsolicited communications and potential security threats. It may also reveal internal organizational structures that could be exploited by competitors. Providing direct contact information may conflict with internal privacy policies and data protection regulations. Standard practice is to provide a general contact channel or a

generic role (e.g., “Sustainability Lead” or “Compliance Officer”) to protect individual privacy while ensuring inquiries are directed appropriately.

- **List of Controlled Entities or Facilities:** Requiring a comprehensive list of all entities or facilities under financial or operational control is burdensome, particularly for large or complex organizations. Many companies operate hundreds or thousands of entities across diverse jurisdictions. Compiling such a list is resource-intensive and offers limited value in enhancing transparency. Leading disclosure frameworks like CDP focus on consolidated reporting boundaries and high-level control descriptions. Requiring exhaustive lists may also raise confidentiality concerns. CTA recommends focusing on clear definitions of organizational boundaries and control methodologies, which balances transparency with practicality and aligns with best practices.
- **Redundancy in Exclusion-Related Questions:** The current template includes multiple overlapping questions about exclusions—such as facilities, operations, or emissions sources excluded from the inventory or organizational boundary. These questions are redundant and may cause confusion. CTA’s recommendation would be to consolidate them into a single, comprehensive question that asks whether any exclusions exist and, if so, request the type, rationale (e.g. materiality threshold, boundary definition, data availability), and specific exclusions. Providing clear guidance and a simple table format would enhance clarity and efficiency while ensuring transparency.

Template Specific Comments:

CTA has the following specific comments on the draft Scope 1 and 2 GHG reporting template:

- CTA is concerned with the row 26 question to “provide a list of all obligated entities or facilities over which reporting company has financial control or operational control.” (See also comments above.) This could result in the requirement that companies list out every building which would be unnecessarily onerous. Additionally, there are concerns with this detailed information being available in such a public format.
- The phrasing in question in row 27 seems to suggest that companies are reporting as a subsidiary. Additional clarification for the question is needed, and CTA expresses support for reporting as the parent / global entity.
- Clarification is needed for rows 54-58 on whether this is location-based Scope 2 or market-based Scope 2 emissions.
- CTA suggests making rows 72 and 73 a multiple-choice option and include RECs, onsite solar, PPA, etc. as part of the dropdown list.
- Clarification is needed to confirm that the reporting lines under row 77 in the draft reporting template are truly optional. If no, CTA is concerned with the level of detailed emissions data that is being requested.
- For the optional fields, please clarify the base year CARB is referring to.
- Small typographical errors were found in cells A38, B43, and B44.

SB261 and SB253 Regulations

While we understand this public comment period is focused on the reporting template, we would like to provide comments related to SB261 and SB253 overall:

- CARB released a notice announcing the initial regulations will be finalized sometime in Q1 2026. CTA is requesting that the SB261 initial reporting deadline be postponed until the rulemaking is complete.
- Based on SB219 (which amended SB261 and SB253), companies are able to submit group level emissions data for subsidiary entities in-scope. However, CTA has not seen any information from CARB confirming this approach and we respectfully request CARB acknowledge the impact of SB219 on the SB261 and SB253 programs.

Conclusion

We thank CARB for its continued engagement with stakeholders. We request that the concerns raised above be addressed and that CARB delay the January 1, 2026, implementation date for SB261 initial reporting until regulations are finalized.

If you have any questions, please do not hesitate to contact me at kreilly@cta.tech.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katie Reilly', with a stylized, cursive script.

Katie Reilly

Vice President, Environmental Affairs and Industry Sustainability