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Sent: Monday, October 27, 2025 3:00 PM
To: ARB Climate Disclosure
Cc: Plotkin, Jonathan; Bramlette, Kina
Subject: Public Comment — SB 261 & SB 253 Implementation — Rexel USA, Inc.

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To the California Air Resource Board (CARB),

Please accept the following comments on behalf of Rexel USA, Inc. (and its applicable California business entities) regarding CARB's implementation of SB 261 (Climate-Related Financial Risk) and SB 253 (Climate Corporate Data Accountability Act). Rexel is a global company headquartered in France with legal entities conducting business in California.

Rexel has reported climate-related risks and greenhouse gas metrics for several years and prepares sustainability disclosures in accordance with the European Union Corporate Sustainability Reporting Directive (CSRD) and internationally recognized standards and is aligned with the Task Force on Climate-related Financial Disclosures (TCFD). We appreciate CARB's objective to rely on credible existing reporting systems where appropriate and offer the following clarifications and requests for consideration.

- 1) *Recognition of CSRD/TCFD-aligned disclosures.* Rexel requests that CARB confirm that disclosures prepared in alignment with **CSRD will be accepted as satisfying the substantive reporting requirements** of SB 261 and SB 253, provided the reports contain the data elements required by statute and any applicable regulation. Rexel intends to use its CSRD-/TCFD-aligned sustainability disclosures, including its Universal Registration Document (URD), as the company's authoritative climate-reporting documents for purposes of California compliance.
- 2) *Initial Scope 1 and 2 reporting timing.* Rexel understands that SB 253 requires reporting of Scope 1 and Scope 2 greenhouse gas emissions by June 30, 2026. Rexel prepares sustainability disclosures on an annual basis aligned to its fiscal year and intends to submit **Scope 1 and Scope 2 emissions for fiscal year 2025** on or before June 30, 2026, to satisfy the statute's initial reporting obligation.
- 3) *Acceptance of a single parent-company report for California entities.* Rexel will comply with California reporting obligations by providing a **single parent-company sustainability report** that covers Rexel Group activities relevant to California and includes entity- or jurisdiction-specific breakdowns where needed to identify California operations and emissions. Requiring separate, duplicative filings for each California-registered LLC covered by Rexel USA, Inc. would impose unnecessary burden without added public benefit if the parent report contains the required statutory data and sufficient entity/jurisdictional detail. **Rexel requests clear confirmation that a CSRD-/TCFD-aligned parent report that includes the required California-specific information will be accepted as satisfying reporting obligations for all Rexel legal entities "doing business in California."**

Based on the above, please confirm the following:

- 1) CARB will confirm CSRD aligned sustainability reporting is appropriate.
- 2) CARB will accept reporting aligned to a reporter's established fiscal year for initial submissions and annual updates when the fiscal year-end differs from the California calendar year.
- 3) Parent-company reports that include sufficient entity- or jurisdiction-level detail will be accepted in lieu of duplicate filings by individual California legal entities.

Rexel appreciates CARB's commitment to high-quality, comparable climate disclosures and its stated preference to avoid duplicative systems when credible international frameworks exist. We respectfully request the clarifications above to facilitate efficient and consistent compliance by multinational reporters operating in California.

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