



March 19, 2025

Chair Liane M. Randolph
California Air Resources Board
1001 I Street
Sacramento, CA 95814

CC: Senator Henry Stern, Senator Scott Wiener

**Re: Information Solicitation to Inform Implementation of California Climate-Disclosure Legislation:
Senate Bills 253 and 261, as amended by SB 219**

Dear Chair Randolph and Staff,

Autodesk applauds the California Air Resources Board's (CARB) solicitation of feedback to inform the implementation of SB 253 and SB 261. As a company that already reports its emissions and climate risk metrics voluntarily in line with the Greenhouse Gas Protocol and the TCFD recommendations, respectively, we appreciate California's codification of these widely accepted global standards in the state's landmark disclosure laws.

In addition to our voluntary reporting efforts, we are subject to mandatory climate reporting requirements internationally, and we hope CARB prioritizes harmonization and interoperability with the ISSB Standards issued by the IFRS Foundation as well as the EU Corporate Sustainability Reporting Directive. As we continually navigate evolving statutory reporting requirements across multiple governmental jurisdictions, we hope the intent of these mandatory disclosure regimes remains the delivery of consistent, reliable, and decision-useful information and the reduction of duplicative efforts among reporting entities. Adhering closely to globally accepted standards that are interoperable - in content and filing deadlines - will help ensure reporting information is accurate and consistent across jurisdictions, mitigate the compliance burden associated with these laws, and limit costs for reporting companies.

As a company with a financial year ending on January 31st, we are concerned that we will not be able to adequately compile data by January 1 as our fiscal year will be ongoing and we won't have complete data. Instead, we will be forced to submit outdated information based on the previous year, which undermines the legislation's goal of consistent, comprehensive risk disclosure that is transparent and accurate.

Predictability is critical to our ability to make informed decisions and allocate resources efficiently, and regulatory certainty from CARB will be indispensable as we prepare to comply with these laws. We remain cognizant of the multiple competing priorities before the Board and the constraints under which



CARB staff are working—but as we approach the July 1 statutory deadline for CARB to adopt regulations pursuant to SB 219, we respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting, especially as it relates to better alignment of reporting timelines compared with a company's fiscal year and interoperability with other regulatory and voluntary reporting standards, including CSRD, ISSB and CDP.

We also support efforts to accelerate the development of carbon removal technologies under SB27. Autodesk is proud to be a member of Frontier, a \$1 billion USD private sector initiative focused on accelerating permanent carbon removal. In addition to carbon credit purchases, Autodesk's commitment directly supports the carbon removal entrepreneurs themselves. We encourage CARB to elevate voluntary efforts like Frontier, the SB27 registry or others that private sector companies are driving but remain outside the reporting requirements of SB253 and SB261.

We appreciate the opportunity to comment on the implementation of SB 253 and SB 261 and the consideration of our comments. If you have any questions, please contact me at the address below.

Yours Truly,

A handwritten signature in purple ink, appearing to read 'Stephen Hope'.

Stephen Hope
Senior Vice President, Chief Accounting Officer
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