

March 19, 2025

California Air Resources Board
1001 I Street
Sacramento, California

To whom it may concern,

WBCSD North America welcomes the California Air Resources Board's (CARB) commitment to stakeholder engagement in implementing SB 253 and SB 261. Many of our member companies already voluntarily disclose their emissions and climate risks in alignment with the Greenhouse Gas (GHG) Protocol and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. We appreciate California's adoption of these globally recognized standards in its landmark climate disclosure laws. Aligning closely with these frameworks will help streamline compliance and reduce costs for reporting companies.

Beyond voluntary reporting, many of our member companies are subject to other climate-related disclosure mandates. We encourage CARB to prioritize harmonization and interoperability with other U.S. states, the standards issued by International Sustainability Standards Board (ISSB) under the IFRS Foundation, and the EU's Corporate Sustainability Reporting Directive. As companies navigate regulatory requirements across multiple jurisdictions, maintaining a focus on consistent, reliable, and decision-useful reporting, while minimizing duplicative efforts, will be critical to ensuring related performance is recognized and rewarded by investors.

Regulatory certainty—and equally important, enforcement—are essential for businesses to plan effectively and allocate resources efficiently. As the July 1 deadline for the CARB to adopt regulations under SB 219 approaches, we urge the Board to prioritize clear and timely guidance that will enable companies to prepare for compliance in 2026. We recognize the competing priorities the CARB must balance, but ensuring predictability in implementation will be key to the success of these laws.



William M. Sisson
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