

CARB Releases Guidance and Voluntary Intake Platform for 2026 GHG Reporting

September 2, 2026

On September 1, 2026, the California Air Resources Board (“CARB”) released [guidance](#) and a [voluntary report intake platform](#) for the initial Scope 1 and Scope 2 greenhouse gas (“GHG”) emissions reports due November 10, 2026 under California’s Corporate Greenhouse Gas Reporting Program (“SB 253”). The guidance is limited to the 2026 reporting cycle; requirements for 2027 and subsequent years are being developed through CARB’s ongoing rulemaking.

Key points from the guidance include:

- **First-year reporting flexibility and enforcement.** Reporting entities may submit Scope 1 and Scope 2 emissions for the prior fiscal year based on information they already possessed or were collecting as of December 5, 2024. Entities that were not collecting or planning to collect such information at that time may instead submit a statement to that effect on company letterhead. This is consistent with CARB’s [previously announced](#) first-year enforcement approach.
- **Reporting formats.** For entities submitting GHG emissions data, the guidance identifies several acceptable formats, including an existing annual report, information previously reported to another program or voluntary initiative, or CARB’s voluntary draft reporting template.
- **Additional contextual information.** CARB encourages reporting entities to provide contextual details such as methodologies, data sources, emission factors, organizational boundaries, and assumptions.
- **Scope 2 emission factors.** No particular Scope 2 emission factor dataset is required for 2026. Companies may use EPA’s eGRID 2023 data, the eGRID 2024 dataset published by the Cornerstone Sustainability Data Initiative generated from EPA’s publicly available source code, or another credible source. Companies are encouraged to identify the emission factors used and their sources.

- **Assurance requirements.** Consistent with its previously announced first-year enforcement approach, CARB will accept 2026 submissions that have not received limited assurance.
- **Report intake platform and fees.** Reporting entities may use CARB's new voluntary platform to provide contact and invoicing information and to submit either an emissions report or a statement of non-reporting. Reports and statements of non-reporting uploaded through the platform will be made public. Submissions may alternatively be made by email to climatedisclosure@arb.ca.gov. All reporting entities will be assessed a fee, with invoices expected on or before December 10, 2026 and payment due within 60 days.

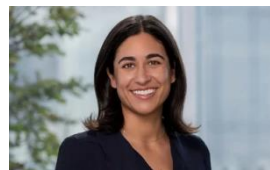
Reporting entities should review the guidance and determine their preferred submission method in advance of the November 10, 2026 deadline.



Eric T. Juergens
Partner, New York
+1 212 909 6301
etjuergens@debevoise.com



Ulysses Smith
ESG Senior Advisor, New York
+1 212 909 6038
usmith@debevoise.com



Amy Pereira
Associate, New York
+1 212 909 6413
apereira@debevoise.com