

February 10, 2026

The Honorable Pete Harckham  
Senator, State of New York  
Legislative Office Building  
Albany, New York 12247



1345 Avenue of the Americas  
27<sup>th</sup> Floor  
New York, NY 10105  
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Dear Senator Harckham:

RE: Senate Bill 9072, Climate Corporate Data Accountability

XBRL US applauds the reintroduction of the New York State Senate Bill, the Climate Corporate Data Accountability Act, now named S9072. This bill will help mitigate the impact of climate change by requiring businesses to report greenhouse gas (GHG) emissions data to state regulators. In the absence of federal regulation on corporate climate disclosures, S9072 will play a critical role in informing investors and citizens and encourage businesses to take action towards a net-zero carbon economy. While many businesses have been voluntarily reporting GHG emissions and other climate data to investors for years, regulatory mandates heighten awareness among senior level executives about the importance of climate impact. This instigates a feedback loop to businesses from their constituents, driving further change to reduce climate impact.

We encourage Senator Harckham to add to the legislation by requiring emissions data to be reported in digital, machine-readable format leveraging open data standards that are used by thousands of U.S. public companies and utilities for financial regulatory reporting. This approach meets the legislative goals of providing data in a structured way that minimizes duplication of effort. It aligns with reports prepared in the IFRS International Sustainability Standards Board (ISSB) requirements required in many countries today, thus reducing reporting burden, and producing data for investors, regulators, employees and customers that is more comparable, timely, and less costly to report, process, and analyze.

Many thanks to Senator Harckham for moving this bill forward and congratulations that this bill has already passed the Senate and has moved on to the Assembly. We are strongly supportive and available to assist in the implementation in any way possible. I can be reached at (917) 582-6159 or [Campbell.Pryde@xbrl.us](mailto:Campbell.Pryde@xbrl.us).

Sincerely,

A handwritten signature in black ink, appearing to read "Campbell Pryde". The signature is fluid and cursive, with the first name "Campbell" written in a larger, more prominent script than the last name "Pryde".

Campbell Pryde, President and CEO, XBRL US  
CC: New York State Assemblymember Deborah J. Glick

## About XBRL US

XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for eXtensible Business Reporting Language (XBRL). Members of XBRL US include accounting firms, public companies, software, data, and service providers, as well as other nonprofits and standards organizations. XBRL US has built open data standards for regulators including the Securities and Exchange Commission and the Federal Energy Regulatory Commission, as well as industry initiatives for reporting in corporate actions, surety insurance, and municipal bond issuance.

## About XBRL

XBRL is not a product or service. It is a free and open data standard (semantic data model) widely used around the world to report financial and non-financial data by public and private companies, banks, and government agencies. 130+ regulators require XBRL reporting by millions of entities, in 200+ programs around the world.

The XBRL standard supports statutory financial reporting in the U.S. from public companies, investment management companies reporting to the Securities and Exchange Commission (SEC), public utilities reporting to the Federal Energy Regulatory Commission (FERC), and banks reporting to the Federal Deposit Insurance Corporation (FDIC).

XBRL has been mandated to support climate disclosure reporting in the European Union's Corporate Sustainability Directive (CSRD) program and is being implemented in countries subject to the International Financial Reporting Standard (IFRS) accounting standard using International Sustainability Standards Board (ISSB) standards. 40 IFRS jurisdictions have mandated or have mandates underway following ISSB standards.