

CLIMATE POSITIVE
CONSULTING

March 14, 2025

Climate Disclosure
CA Air Resources Board
1001 I Street
Sacramento, CA 95814

Greetings,

As the leader of a California-based business, I was a supporter of SB 253 when I first heard of the bill and thank you for the solicitation of feedback to inform the implementation of SB 253 and SB 261. Disclosure is only a portion of robust private sector GHG reduction strategy, but it is an important portion. The trick is to streamline so disclosure is only a minor portion of the GHG reduction effort.

Our firm works with a range of companies that already report their emissions voluntarily in line with the Greenhouse Gas Protocol. I appreciate California's codification of the GHG Protocol standards in the state's landmark disclosure laws, as well as adhering to other prominent risk/qualitative disclosure standards like TCFD, which helps mitigate the compliance burden and costs associated with these laws.

I recommend that CARB prioritize harmonization and interoperability with the ISSB Standards issued by the IFRS Foundation as well as the EU Corporate Sustainability Reporting Directive. The intent of these mandatory disclosure regimes should rightly be the delivery of consistent, reliable, and decision-useful information and the reduction of duplicative efforts among reporting entities. We expect this will help companies who are already proactive and reward them for early action.

Predictability is also critical to our ability, and the ability of our clients, to make informed decisions and allocate resources efficiently. Regulatory certainty from CARB will be indispensable as we prepare to comply with these laws. As we approach the July 1 statutory deadline for CARB to adopt regulations pursuant to SB 219, I respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting in 2026.

Please contact me with any questions and thank you for the opportunity to comment.

A handwritten signature in black ink that reads 'David Jaber'.

David Jaber, Founder