

March 20, 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,

Pure Storage 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 TCFD recommendations, we appreciate California's codification of these widely accepted global standards in the state's landmark disclosure laws. Adhering closely to these standards will help mitigate the compliance burden associated with these laws and limit costs for reporting companies. Specifically, we recommend that CARB:

1. **Ensure its requirements closely match internationally recognized frameworks**, such as the ISSB standards, GHG protocol, and the EU's Corporate Sustainability Reporting Directive, to minimize duplication and complexity.
2. **Ensure Timely, Flexible, and Efficient Reporting Compliance** – CARB should establish clear, predictable rules promptly, ideally by the July 1 statutory deadline, to give companies sufficient time to prepare for 2026 reporting. Regulations should minimize undue burden by allowing reporting aligned with fiscal years and leveraging existing corporate disclosure mechanisms instead of imposing a rigid, one-size-fits-all approach. This streamlined strategy reduces bureaucracy, enhances efficiency, and ensures accurate, relevant disclosures.

In addition to our voluntary reporting efforts, we will be subject to mandatory climate reporting requirements internationally, and we urge CARB to prioritize harmonization and interoperability with the ISSB Standards issued by the IFRS Foundation as well as the EU Corporate Sustainability Reporting Directive. As we navigate 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.

Pure Storage was one of many companies that participated in widely attended virtual roundtables convened by Ceres on January 29 and 30, at which companies provided feedback to help inform Ceres' response to CARB's solicitation. We would point CARB to [Ceres' comment letter](#), which summarizes the corporate feedback gleaned from those roundtables and is consistent with our company's views on implementation of these laws. We encourage CARB to refer to the Ceres' letter for a comprehensive summary of this perspective.

Predictability is critical to all of 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 and we respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting in 2026.

Sincerely,

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

Elizabeth Rubin
Sr. Director, ESG Controller & Finance Operations
Pure Storage, Inc.