

Remington Seeds LLC

4746 W US 24
Remington, IN 47977
United States

Date: June 6, 2025

To:
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Subject: Recommendations for Emissions and Climate Risk Disclosure Guidelines

Dear Members of the California Air Resources Board,

On behalf of Remington Seeds LLC, I respectfully submit the following recommendations for consideration as CARB continues to develop and refine implementation guidelines for emissions and climate-related financial risk disclosures under Senate Bills 253 and 261.

We recommend that CARB consider the following clarifications to support consistent and effective compliance:

1. Emissions Disclosure Requirements (SB 253):

We suggest that CARB clearly define the scope of applicability for U.S.-based public and private companies with annual revenues exceeding \$1 billion that are “doing business” in California. We recommend that the revenue threshold be based on operations occurring within the state of California. It seems reasonable not to impose these state-specific reporting requirements on entities that do a relatively small amount of their overall business within the state. A standardized interpretation of “doing business” would help ensure uniform reporting practices across industries and jurisdictions.

2. Climate-Related Financial Risk Reporting (SB 261):

We recommend that CARB provide guidance on the definition of “operations” within California for companies with annual revenues of at least \$500 million. Specifically, we propose that operations be defined to include the manufacturing, processing, packaging/repackaging, and/or distribution of any product or material within the state. We recommend that the revenue threshold be based on operations occurring within the state of California. It seems reasonable not to impose these state-specific reporting requirements on

entities that do a relatively small amount of their overall business within the state. This clarity would help companies accurately assess their reporting obligations and align their disclosures with the Task Force on Climate-related Financial Disclosures (TCFD) framework.

3. Concern Regarding Broad Language and Sectoral Impact:

We are concerned that the current broad phrasing of “doing business” and “operations” may unintentionally capture entities in the agricultural sector whose activities, while vital to California’s economy and food systems, may not align with the intent of the legislation. Without clear exemptions or tailored guidance, these requirements could impose disproportionate compliance burdens on agricultural producers, processors, and distributors—many of whom operate on thin margins and face unique climate-related challenges. We urge CARB to consider sector-specific impacts and provide clarifying language or exemptions where appropriate.

We believe that clear, practical guidance will enhance transparency, reduce compliance uncertainty, and support California’s leadership in climate accountability. We appreciate the opportunity to contribute to this important process and welcome the chance to engage further as the regulatory framework evolves.

Sincerely,

Andrew Gieseemann
U.S. Sustainability Manager
Remington Seeds LLC