



October 24, 2025

Rajinder Sahota, Deputy Executive Officer
California Air Resources Board
1001 I St.

Sacramento, CA 95814

Submitted to Electronic Docket and to climatedisclosure@arb.ca.gov

RE: Comments on Corporate GHG Reporting Program: Scope 1 and Scope 2 Emissions Draft Template - October 10, 2025

Dear Deputy Executive Officer Sahota,

On behalf of the members of the Pacific Merchant Shipping Association (PMSA), we submit the following comments in response to the request for public feedback on California Air Resources Board (CARB) Corporate Greenhouse Gas (GHG) Scope 1 and Scope 2 draft reporting template. PMSA is a nonprofit trade association which represents owners and operators of U.S. and foreign flagged vessels, marine terminals, and maritime and goods movement businesses operating along the U.S. West Coast which will be impacted directly and indirectly by the proposed disclosure regulations.

PMSA appreciates that the Climate Corporate Data Accountability Act (GHG Disclosure) directed CARB to adopt an incredibly complex rule and imposed very tight implementation deadlines in which to create new regulations on a subject matter where both the state and many regulated industries all have very little experience. As a result, we appeal to CARB to provide potentially regulated companies with a safe harbor and in the meantime continue to take as much time as necessary to adopt a fully developed, feasible, and truly effective set of regulations and to avoid setting a premature calendar for rule consideration if the proposed regulations are not yet complete or are not yet fully ready for implementation.

We respectfully submit these recommendations to CARB as staff further develop the GHG Disclosure rule. These comments are in addition to, and PMSA also incorporates by reference here, the previous comments provided in our comment letter dated September 11, 2025.

Use of Established GHG Emission Frameworks in Order to Avoid New or Conflicting Standards

Fortunately, the law allows for the use of existing reporting standards, such as the well-regarded Greenhouse Gas Protocol, developed by the World Resources Institute and the World Business Council for Sustainable Development. These are just some of the various long-established and trusted GHG scoping frameworks and guidelines exist. Several PMSA members already utilize some of these trusted frameworks, such as the GHG Protocol via IFRS S2.

We strongly encourage CARB to create a compliance safe harbor by allowing for regulated entities to choose to utilize existing international protocols. We just as strongly urge CARB to avoid stipulating the use of only one specific existing framework or creating a novel new framework of their own modeled after one or multiple standards. This concern is amplified by the draft template which already appears to source its definitions and questions from various established frameworks and standards.

PMSA urges CARB to accept reporting which adheres to existing standards. Given the global scope and reach of the law, creating additional administrative work and costs to simply reformat the same data into a CARB template, or perhaps must apply a different methodology to the same data, would impose a tremendous cost on reporting parties while yielding virtually no additional benefits to any party. While a template may indeed prove helpful for those that have never performed such a GHG accounting exercise, the template should not replace or be required for those entities that prepare comparable reports under existing guidelines. CARB's minimum requirements should allow for existing internationally recognized reporting formats to be permitted to be submitted.

In addition, such a template would likely also complicate Scope 3 emissions reporting, as such reporting is inherently subjective by nature and will vary dramatically from company-to-company and industry-to-industry. As a result, a required common template would not necessarily aid the exercise and could actually result in additional complications, unnecessary costs, ineffective reporting, and useless data. Further, as the relevant legislation was passed for the purpose of public transparency – with the primary and principal goal of requiring disclosure of individual companies' GHG emissions and financial risk - establishing a single basis for comparability is simply not necessary for CARB to try to incorporate into a compliance methodology.

Memo Questions:

Disclosure by Source vs. by Gas

PMSA highly recommends flexibility such that the template for the Scope 1 and 2 emissions disclosures be by emission source (e.g., electricity, fuel use), *or* to allow for alignment with their elected GHG Emissions Framework.

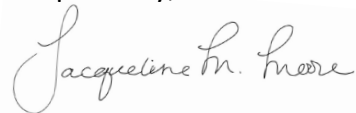
Organizational Boundaries

CARB is urged to not limit the approach stakeholders must use to identify organizational boundaries as there are many diverse and complex corporate structures around the globe, especially in the international maritime, intermodal, freight, and goods movement industries.

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PMSA appreciates the opportunity to comment on these significant and complex Climate Disclosure programs. Should there be any questions, please do not hesitate to contact PMSA at jmmoore@pmsaship.com.

Respectfully,

A handwritten signature in cursive script that reads "Jacqueline M. Moore". The signature is written in dark ink on a light-colored, slightly textured background.

Jacqueline M. Moore
Vice President