

April 13, 2026

Dr. Sydney Vergis, Assistant Division Chief
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Submitted Electronically: <https://ww2.arb.ca.gov/public-comments/public-comments-march-23-2026-climate-disclosure-workshop>

RE: Hyundai's Comments to the SB 253 Public Workshop: California Corporate Greenhouse Gas Reporting Program

Dear Dr. Vergis:

Hyundai Motor North America ("Hyundai") appreciates the opportunity to comment on the California Air Resources Board's ("CARB's") SB 253 Public Workshop on California Corporate Greenhouse Gas Reporting Program held on March 23, 2026.

Hyundai is a top-selling car brand in the United States and offers customers a diverse portfolio of powertrains, including gasoline, plug-in hybrid, hybrid, electric, and fuel-cell vehicles. Guided by Hyundai's vision of *Progress for Humanity*, the company is committed to expanding sustainable mobility solutions that meet the evolving needs of consumers while reducing environmental impacts.

We would like to express our support for CARB's Proposed Regulatory Option 3, the Category Phase-In approach, for Scope 3 greenhouse gas ("GHG") emissions reporting. This option appropriately prioritizes the most relevant and commonly reported Scope 3 categories—those for which data availability and estimation methodologies are most mature—thereby establishing a meaningful and credible baseline for CARB's review. At the same time, the phased expansion to additional categories over time promotes fairness across reporting entities by recognizing current differences in data availability and reporting capability across sectors. By applying a consistent set of prioritized categories across all reporting companies, the Category Phase-In approach enhances transparency and comparability for investors and consumers, while ensuring that early reporting focuses on emissions sources that are most material and decision-useful.

In closing, we encourage CARB to adopt the Category Phase-In approach as a balanced and

practical framework that improves data quality, promotes consistency, and supports meaningful Scope 3 GHG reporting.

Sincerely,



Gilbert Castillo
Director, Regulatory Compliance
Hyundai Motor North America