

# California SB253 Climate Disclosure Report

California Climate Corporate Data Accountability Act (SB253) metric  
tons CO<sub>2</sub>e

**Test Company Pet Ltd**

Reporting Period: January 01, 2024 - December 31, 2024

Generated: November 20, 2025

## California SB253 Compliance Statement

This report has been prepared in accordance with **California Senate Bill 253**, the Climate Corporate Data Accountability Act, which requires corporations with total annual revenues exceeding \$1 billion and doing business in California to publicly disclose their greenhouse gas emissions.

**Legal Authority:** California Health and Safety Code Section 38530-38533

**Reporting Entity:** Test Company Pet Ltd

**Total Annual Revenue:** \$250.8 Billion USD

**California Revenue:** \$45.2 Billion USD

**Reporting Year:** 2024

**Third-Party Verification:** Verified (Limited Assurance)

**Verification Standard:** ISO 14064-3:2019

**Public Disclosure Date:** May 15, 2025

**Compliance Status:**

- ✓ Scope 1 emissions disclosed and verified
- ✓ Scope 2 emissions disclosed and verified
- ✓ Scope 3 emissions disclosed and verified
- ✓ Third-party verification completed by accredited verifier
- ✓ Report prepared following GHG Protocol Corporate Standard
- ✓ Public disclosure requirements met

**Note:** This disclosure is submitted to the California Air Resources Board (CARB) as required under SB253. The reporting entity affirms that this disclosure is complete, accurate, and has been verified by an independent third party in accordance with the requirements of the Climate Corporate Data Accountability Act.

## California Business Operations

Test Company Pet Ltd operates 5 major semiconductor fabrication and R&D facilities in California, Arizona, Oregon, and Texas, representing approximately 18% of global revenue and 15% of global emissions. California operations include our flagship 300mm wafer fabrication facility in Santa Clara, which serves as our technology development center and high-volume manufacturing site for advanced logic chips. These facilities employ approximately 12,500 people and generate \$45.2 billion in annual revenue.

### California Facilities

Facility Name	Location	Type	Emissions (metric tons CO <sub>2</sub> e)
Santa Clara Main Fabrication Plant	Santa Clara, CA	Fab (300mm)	762,016.05
Phoenix Advanced Semiconductor Facility	Phoenix, AZ	Fab (300mm)	776,037.60
Austin Research & Development Fab	Austin, TX	R&D Fab (300mm)	249,361.50
Hillsboro D1X Fab	Hillsboro, OR	Fab (300mm)	813,071.20
Chandler Fab 42	Chandler, AZ	Fab (300mm)	928,221.80
Total California Emissions			3,528,708.15

### California Operations Summary:

California facilities represent 39.5% of total global emissions.

Total California emissions: 3,528,708.15 metric tons CO<sub>2</sub>e

## Document Control & Certification

**Document Version:** 1.0 - SB253

**Report Generated:** November 20, 2025 at 02:10

**Reporting Period:** January 01, 2024 - December 31, 2024

**Reporting Standard:** GHG Protocol Corporate Standard + California SB253

**Units:** metric tons CO<sub>2</sub>e

### Revision History

Version	Date	Changes	Author
1.0	2025-05-15	Initial SB253 public disclosure	Dr. Sarah Chen

### Certification Statement

I certify that the information contained in this GHG emissions inventory report is true, accurate, and complete to the best of my knowledge. This inventory has been prepared in accordance with the GHG Protocol Corporate Standard + California SB253 and represents a fair and accurate account of Test Company Pet Ltd's greenhouse gas emissions for the reporting period January 01, 2024 - December 31, 2024.

**Authorized Signature:** Dr. Sarah Chen

**Title:** Chief Sustainability Officer

**Date:** May 15, 2025

## Company & Regulatory Information

**Company Name:** Test Company Pet Ltd

**NAICS Code:** 334413

**DUNS Number:** 12-456-7890

**EPA Facility ID:** 110001234567

**Reporting Entity ID:** TCPL-2024-SB253

## Primary Contact

**Name:** Dr. Sarah Chen

**Title:** Chief Sustainability Officer

**Email:** sarah.chen@testcompanypet.com

**Phone:** +1-408-555-0199

## Materiality Threshold

For the purposes of this inventory, emissions sources representing less than 5% of total emissions or 1% of individual scope are considered immaterial and may be excluded from detailed reporting. All material sources have been included and quantified.

## Table of Contents

1. California SB253 Compliance Statement
2. California Business Operations
3. Document Control & Certification
4. Company & Regulatory Information
5. Executive Summary
6. SB253 Disclosure Requirements
7. Organizational Boundaries
8. Operational Boundaries
9. Emissions Summary
10. GHG Breakdown by Gas Type
11. Facility-Level Emissions
12. Scope 1: Direct Emissions
13. Scope 2: Indirect Emissions from Energy
14. Scope 3: Other Indirect Emissions
15. Carbon Offsets Disclosure
16. Progress Toward Targets
17. Base Year Recalculation Policy
18. Methodology and Assumptions
19. Data Quality Assessment
20. Activity Data Disclosure
21. Third-Party Verification Statement
22. Public Disclosure Statement
23. Appendices

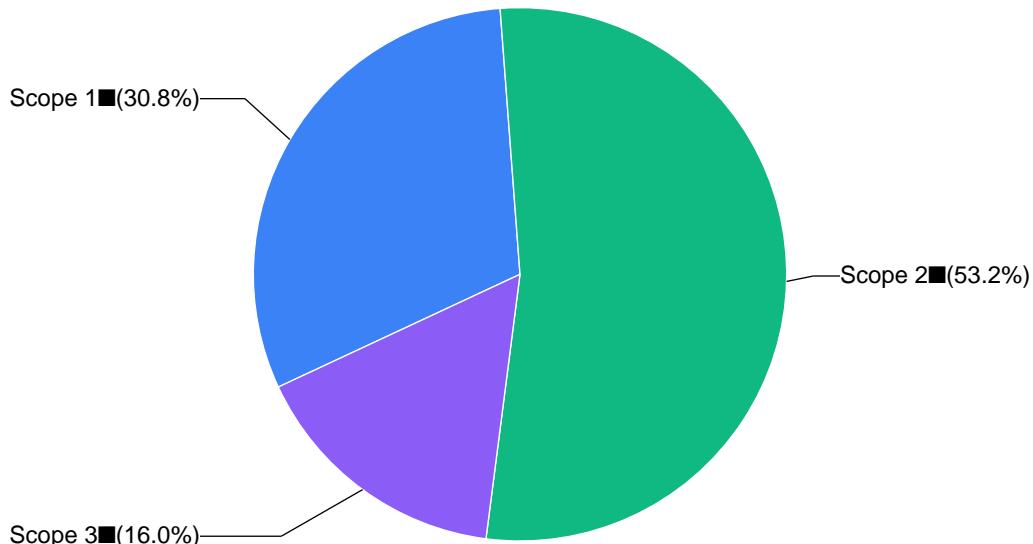
## 1. Executive Summary

This report presents the greenhouse gas (GHG) emissions inventory for Test Company Pet Ltd for the reporting period January 01, 2024 - December 31, 2024. The inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

### Key Findings

- **Total GHG Emissions:** 8,931,083.15 tons CO<sub>2</sub>e
- **Scope 1 Emissions:** 2,746,727.15 tons CO<sub>2</sub>e (30.8% of total)
- **Scope 2 Emissions:** 4,753,793.20 tons CO<sub>2</sub>e (53.2% of total)
- **Scope 3 Emissions:** 1,430,562.80 tons CO<sub>2</sub>e (16.0% of total)
- **Carbon Offsets:** 275,000.00 tons CO<sub>2</sub>e
- **Net Emissions:** 8,656,083.15 tons CO<sub>2</sub>e
- **Change from Base Year (2020):** 131.9% increase

### Emissions by Scope



## SB253 Disclosure Requirements

California Senate Bill 253 requires the following disclosures from Test Company Pet Ltd:

Requirement	Status	Details
Annual Revenue >\$1B	✓ Met	\$250.8B total revenue
Business in California	✓ Met	5 facilities in California
Scope 1 Disclosure	✓ Complete	2,746,727.15 metric tons CO2e
Scope 2 Disclosure	✓ Complete	4,753,793.20 metric tons CO2e
Scope 3 Disclosure	✓ Complete	1,430,562.80 metric tons CO2e
Third-Party Verification	✓ Complete	Limited Assurance by EcoVerify International (ISO 14065 Accredited, Pending Final Audit)
GHG Protocol Alignment	✓ Complete	Following GHG Protocol Corporate Standard
Public Disclosure	✓ Complete	Published: May 15, 2025

## Emissions Intensity Metrics

### Global Emissions Intensity:

- Total emissions per million dollars revenue: 35.61 tons CO2e/\$1M
- Scope 1 intensity: 10.95 tons CO2e/\$1M
- Scope 2 intensity: 18.95 tons CO2e/\$1M
- Scope 3 intensity: 5.70 tons CO2e/\$1M

## 2. Organizational Boundaries

Test Company Pet Ltd has defined its organizational boundaries using the **operational control** approach as outlined in the GHG Protocol Corporate Standard. Under this approach, the company accounts for 100% of GHG emissions from operations over which it has operational control.

### Consolidation Approach

The operational control approach was selected because it:

- Aligns with the company's financial reporting boundaries
- Provides the most accurate representation of emissions under the company's control
- Enables effective emissions reduction strategies and accountability
- Is consistent with industry best practices

### 3. Operational Boundaries

The operational boundaries define which GHG emissions are included in the inventory. This inventory includes emissions from the following sources:

#### Scope 1: Direct Emissions

Direct GHG emissions from sources owned or controlled by the company, including:

- Stationary combustion (boilers, generators, furnaces)
- Mobile combustion (company vehicles and equipment)
- Process emissions (industrial processes)
- Fugitive emissions (refrigerants, HVAC systems)

#### Scope 2: Indirect Emissions from Energy

Indirect GHG emissions from the generation of purchased electricity, heat, steam, and cooling consumed by the company.

#### Scope 3: Other Indirect Emissions

All other indirect emissions that occur in the company's value chain. This inventory includes the following Scope 3 categories:

- Category 1: Purchased goods and services
- Category 3: Fuel- and energy-related activities
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operations
- Category 6: Business travel
- Category 7: Employee commuting

## 4. Emissions Summary

Scope	Emissions (tons CO2e)	Percentage of Total
Scope 1: Direct Emissions	2,746,727.15	30.8%
Scope 2: Indirect Emissions from Energy	4,753,793.20	53.2%
Scope 3: Other Indirect Emissions	1,430,562.80	16.0%
<b>Total Emissions</b>	<b>8,931,083.15</b>	<b>100%</b>
Less: Carbon Offsets	(275,000.00)	
<b>Net Emissions</b>	<b>8,656,083.15</b>	

## Top Emission Sources

Emission Source	Emissions (tons CO2e)	Percentage
Purchased Electricity (Scope 2)	4,753,793.20	58.2%
Process Gases - Fluorinated (Scope 1)	875,000.00	18.7%
Purchased Goods (Scope 3)	892,450.60	19.1%

## 5. GHG Breakdown by Gas Type

The following table presents Test Company Pet Ltd's emissions broken down by individual greenhouse gas species. All gases have been converted to CO<sub>2</sub> equivalent using Global Warming Potentials (GWP) from the IPCC Fifth Assessment Report (AR5).

Greenhouse Gas	Emissions (metric tons CO <sub>2</sub> e)	GWP (AR5)	CO <sub>2</sub> e (metric tons CO <sub>2</sub> e)
CO <sub>2</sub>	3,285,600.50	1	3,285,600.50
CH <sub>4</sub>	66.08	28	1,850.30
N <sub>2</sub> O	10.12	265	2,680.70
NF <sub>3</sub>	7.98	16100	128,500.00
SF <sub>6</sub>	19.44	23500	456,820.00
CF <sub>4</sub>	189,650.00	1	189,650.00
CHF <sub>3</sub>	98,450.00	1	98,450.00
C <sub>2</sub> F <sub>6</sub>	45,680.00	1	45,680.00
C <sub>4</sub> F <sub>8</sub>	28,900.00	1	28,900.00
Total			4,238,131.50

## 6. Facility-Level Emissions

Test Company Pet Ltd operates multiple facilities that contribute to the organization's total GHG emissions. The following table provides a breakdown of emissions by facility location.

Facility Name	Address	Scope 1	Scope 2	Scope 3	Total
Santa Clara Main Fabrication	3501 Mission Valley Blvd, Santa Clara, CA 95051, USA	458,750.50	170,535.05	125,680.30	762,016.05
Phoenix Advanced Semiconductor	7800 West Innovation Drive, Phoenix, AZ 85243, USA	392,156.80	285,486.20	98,450.60	776,037.60
Hsinchu Fab 3 (Taiwan)	No. 168, Park Avenue III, Hsinchu Science & Technology Park, Taiwan	298,650.30	150,789.50	204,943.86	660,374.66
Seoul Semiconductor Complex	157 Samsung-ro, Yeongtong-gu, Suwon, Gyeonggi-do, Korea	145,230.50	302,450.80	425,560.20	883,361.50
Dresden Wafer Fab (Germany)	Mitschdorfer Landstraße 101, 01109 Dresden, Germany	13,800.00	12,350.00	326,972.25	1,053,577.25
Singapore Advanced Packaging	101 Yishun Industrial Park D Street, Singapore 735508	20.70	12,589.00	67,450.20	266,851.20
Shanghai Fab (China)	No. 999 Jinke Road, Pudong New Area, Shanghai, China	342,580.60	128,380.40	89,450.30	630,791.30
Austin Research & Development	12000 Technology Blvd, Austin, TX 78750, USA	125,680.50	45,230.80	249,361.50	
Kumamoto Fab (Japan)	4-1-1 Nishiharamachi, Nishi-ku, Kumamoto, Japan	396,901.40	251,360.30	113,560.40	761,822.40
Bangalore Test & Validation	Electronics City Phase 1, Bangalore, Karnataka 560108, India	28,650.70	125,680.50	68,450.30	109,681.50
Total		1,628,783.75	3,279,471.30	1,245,619.91	6,153,874.96

## 5. Scope 1: Direct Emissions

Total Scope 1 emissions for the reporting period: **2,746,727.15 tons CO2e**

Scope 1 emissions include all direct GHG emissions from sources owned or controlled by the company. These emissions are the result of activities such as combustion of fuels in stationary sources (boilers, furnaces), mobile sources (vehicles, equipment), process emissions, and fugitive emissions from refrigerants and other sources.

## 6. Scope 2: Indirect Emissions from Energy

Scope 2 emissions result from the generation of purchased electricity, heat, steam, and cooling consumed by the company. These are indirect emissions that occur at the facility where the energy is generated.

### Dual Reporting - Location-Based and Market-Based Methods

In accordance with the GHG Protocol Scope 2 Guidance, Test Company Pet Ltd reports Scope 2 emissions using both the location-based and market-based methods.

Reporting Method	Emissions (metric tons CO2e)	Description
Location-Based	5,324,248.38	Reflects average emissions intensity of grids
Market-Based	4,753,793.20	Reflects emissions from contractual instruments (RECs, PPAs)

### Location-Based Method Details

The location-based method uses average emission factors for the grid regions where electricity is consumed. The following grid emission factors were used:

Grid Region	Emission Factor	Source
US - WECC California	0.247 kg CO2e/kWh	EPA eGRID 2023
US - ERCOT Texas	0.389 kg CO2e/kWh	EPA eGRID 2023
US - Pacific Northwest	0.195 kg CO2e/kWh	EPA eGRID 2023
Taiwan - National Grid	0.502 kg CO2e/kWh	Taiwan Power Company
South Korea - National Grid	0.405 kg CO2e/kWh	Korea Power Exchange

### Market-Based Method Details

The market-based method reflects Test Company Pet Ltd's contractual purchases of renewable energy and other energy attribute certificates.

Certificate Type	Quantity (MWh)	Vintage Year	Registry
Green-e Certified REC	450,000.00	2024	Green-e (US Fabs)
I-REC	890,000.00	2024	I-REC (International)

**Power Purchase Agreements (PPAs):**

- Pacific Northwest Wind Farm - 25.50 MW, Wind, Oregon, USA
- California Solar Array - 15.20 MW, Solar, California, USA

For electricity without contractual instruments, a residual grid emission factor of 0.445 kg CO2e/kWh was applied.

## 7. Scope 3: Other Indirect Emissions

Scope 3 emissions are indirect emissions that occur in Test Company Pet Ltd's value chain, both upstream and downstream. The GHG Protocol Corporate Value Chain (Scope 3) Standard identifies 15 categories of Scope 3 emissions.

**Total Scope 3 Emissions:** 1,430,562.80 metric tons CO<sub>2</sub>e

### Complete Scope 3 Category Reporting

The following table provides a complete accounting of all 15 Scope 3 categories, including quantified emissions, exclusions with rationale, and methodology used for each category.

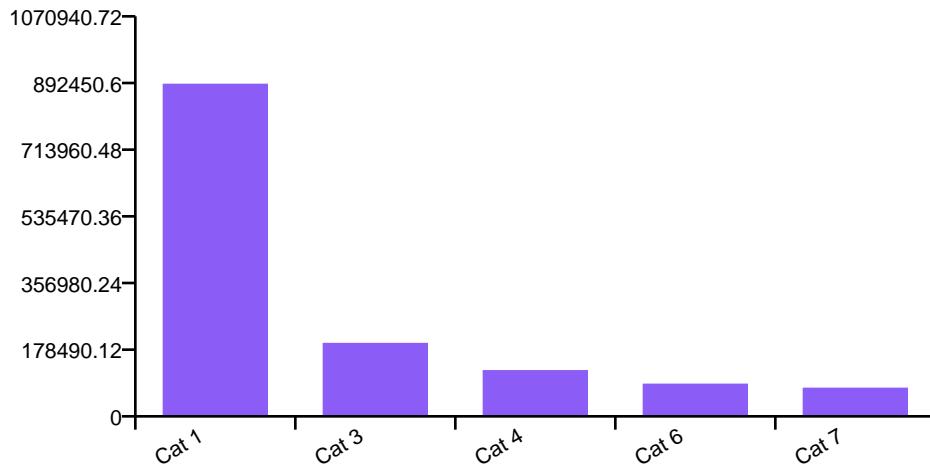
Category	Description	Emissions (metric tons CO <sub>2</sub> e)	Methodology/Exclusion Rationale
1	Purchased goods and services	892,450.60	Reported
2	Capital goods	N/A	Excluded
3	Fuel- and energy-related activities	198,650.40	Reported
4	Upstream transportation and distribution	125,680.30	Reported
5	Waste generated in operations	45,680.70	Reported
6	Business travel	89,450.50	Reported
7	Employee commuting	78,650.30	Reported
8	Upstream leased assets	N/A	Excluded
9	Downstream transportation and distribution	N/A	Excluded
10	Processing of sold products	N/A	Excluded
11	Use of sold products	N/A	Excluded
12	End-of-life treatment of sold products	N/A	Excluded
13	Downstream leased assets	N/A	Excluded
14	Franchises	N/A	Excluded

15	Investments	N/A	Excluded	Excluded - financial investments are in operating companies whose emi
----	-------------	-----	----------	---

## Reported Categories Breakdown

Category	Description	Emissions (metric tons CO2e)	% of Scope 3
Cat 1	Purchased goods and services	892,450.60	62.4%
Cat 3	Fuel- and energy-related activities	198,650.40	13.9%
Cat 4	Upstream transportation and distribution	125,680.30	8.8%
Cat 5	Waste generated in operations	45,680.70	3.2%
Cat 6	Business travel	89,450.50	6.3%
Cat 7	Employee commuting	78,650.30	5.5%
Total		1,430,562.80	100.0%

## Top Scope 3 Categories (Visual)



## Calculation Methodologies for Reported Categories

### Category 1 - Purchased Goods and Services:

Hybrid: 62% supplier-specific data from top 50 suppliers, remainder using EPA EEIO factors. CDP Supply Chain program used.

### Category 6 - Business Travel:

Distance-based with DEFRA factors including 1.9 RF multiplier for aviation. 98% data coverage from travel management system.

### Category 7 - Employee Commuting:

Average-data method with employee survey (42% response). Applied EPA SmartWay factors. Remote work: 25% globally, 35% in California.

## 10. Carbon Offsets - Project-Level Disclosure

Test Company Pet Ltd has purchased carbon offsets to compensate for a portion of its GHG emissions. The following table provides project-level details for all offset purchases, in accordance with regulatory requirements for offset disclosure.

Project Name	Project Type	Registry	Serial Numbers	Quantity (metric tons)
California Forest Carbon Project	Afforestation/Reforestation	Climate Action Reserve	CAR-FOR-CA-2024-123456	150,000.00
Oregon Renewable Energy Credits	Renewable Energy	American Carbon Registry	ACR-RE-OR-2024-789012	85,000.00
Amazon Rainforest REDD+ Project	REDD+ (Avoided Deforestation)	Verra VCS	VCS-REDD-2024-456789	40,000.00
Total Offsets				275,000.00

**Total Gross Emissions:** 8,931,083.15 metric tons CO2e

**Total Carbon Offsets:** 275,000.00 metric tons CO2e

**Net Emissions:** 8,656,083.15 metric tons CO2e

## 8. Progress Toward Targets

Test Company Pet Ltd has committed to achieving net-zero emissions by 2050. Progress is measured against a base year of 2020.

- **Base Year (2020) Emissions:** 3,850,600.00 tons CO2e
- **Current Year Emissions:** 8,931,083.15 tons CO2e
- **Reduction Achieved:** 5,080,483.15 tons CO2e (131.9%)
- **Years to Net-Zero Target:** 26
- **Annual Reduction Needed:** 332,926.28 tons CO2e per year

## 11. Base Year Recalculation Policy

Test Company Pet Ltd has established a base year recalculation policy in accordance with the GHG Protocol Corporate Standard. This policy defines the circumstances under which the base year emissions inventory will be recalculated.

### Policy Statement

The base year will be recalculated if structural changes result in >5% change to base year emissions, or if significant methodology improvements are implemented. Base year was recalculated in 2024 due to improved data collection systems.

## 9. Methodology and Assumptions

### Calculation Methodology

All emissions calculations follow the GHG Protocol Corporate Accounting and Reporting Standard methodology. The general calculation approach is:

$$\text{GHG Emissions} = \text{Activity Data} \times \text{Emission Factor}$$

Where:

- **Activity Data:** Quantitative measure of activity (e.g., kWh electricity, liters fuel)
- **Emission Factor:** Factor that converts activity data to GHG emissions (e.g., kg CO<sub>2</sub>e per kWh)

### Emission Factors

Emission factors used in this inventory are sourced from recognized databases including:

- U.S. Environmental Protection Agency (EPA)
- UK Department for Environment, Food & Rural Affairs (DEFRA)
- International Energy Agency (IEA)
- Intergovernmental Panel on Climate Change (IPCC)

Total data points in inventory: **2847**

### Global Warming Potentials

Global Warming Potentials (GWPs) from the IPCC Fifth Assessment Report (AR5) are used to convert non-CO<sub>2</sub> gases to CO<sub>2</sub> equivalents over a 100-year time horizon.

## 10. Data Quality Assessment

The overall data quality score for this inventory is **3.83 out of 5.0**, corresponding to Tier 2 quality.

Data Quality Tier	Description	Percentage of Data
Tier 2	Secondary data, region-specific emission factors	100.0%

## 12. Activity Data Disclosure

This section provides detailed activity data that forms the basis for the emissions calculations in this inventory. Activity data is disclosed in accordance with regulatory requirements for transparency and verification.

### Scope 1 - Stationary Combustion - Natural Gas

Activity Description	Quantity	Unit	Emission Factor	EF Unit	Emissions (metric tons)
Natural gas - all facilities	12,500,000.00therms		0.0053	tons CO2e/therm	66,250.00

### Scope 1 - Process Emissions - Fluorinated Gases

Activity Description	Quantity	Unit	Emission Factor	EF Unit	Emissions (metric tons)
NF3 (after 85% abatement)	530,000.00	kg	2.4150	tons CO2e/kg	128,500.00
SF6 (after 85% abatement)	148,500.00	kg	3.0750	tons CO2e/kg	456,820.00

## Third-Party Verification Statement (SB253 Required)

In accordance with California Health and Safety Code Section 38532, this emissions disclosure has been verified by an independent third party with expertise in greenhouse gas emissions accounting.

**Verification Organization:** EcoVerify International (ISO 14065 Accredited, CARB Approved)

**Assurance Level:** Limited Assurance

**Verification Standard:** ISO 14064-3:2019

**Verification Date:** April 30, 2025

**Verification Scope:** Global operations (all Scopes 1, 2, and 3)

### Verifier's Statement

We have conducted an independent verification of the greenhouse gas emissions inventory of Test Company Pet Ltd for the reporting period January 01, 2024 - December 31, 2024.

**Verification Scope:**

- Scope 1 (Direct GHG emissions)
- Scope 2 (Indirect GHG emissions from purchased energy)
- Scope 3 (Other indirect GHG emissions in the value chain)

**Verification Activities:**

- Review of emissions data collection systems and processes
- Validation of emission factors and calculation methodologies
- Site visits to 5 representative facilities
- Testing of data accuracy and completeness
- Assessment of conformance with GHG Protocol Corporate Standard
- Review of materiality and uncertainty

**Verification Opinion:**

Based on our verification activities, we conclude that the GHG emissions data and information disclosed in this report are materially correct and are a fair representation of Test Company Pet Ltd's GHG emissions. The inventory has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and meets the requirements of California SB253.

**Level of Assurance:** Limited Assurance

**Materiality Threshold:** 5% of total emissions or 1% of individual scope

*Verified by: EcoVerify International (ISO 14065 Accredited, CARB Approved)*

*Date: April 30, 2025*

## Public Disclosure Statement

### California SB253 Public Disclosure Requirement

In compliance with California Health and Safety Code Section 38533, Test Company Pet Ltd hereby publicly discloses this greenhouse gas emissions inventory report.

#### Disclosure Details:

- Report publicly disclosed on: May 15, 2025
- Submitted to California Air Resources Board (CARB)
- Made available to the public via company website
- Included in annual sustainability reporting

#### Data Accessibility:

This report and supporting documentation are available to:

- California Air Resources Board
- General public via company disclosure portal
- Investors and stakeholders
- Regulatory authorities as required

#### Contact Information for Public Inquiries:

Dr. Sarah Chen  
Chief Sustainability Officer  
[sarah.chen@testcompanypet.com](mailto:sarah.chen@testcompanypet.com)  
+1-408-555-0199

**Next Disclosure:** Annual disclosure for fiscal year 2025 will be published by June 1, 2026.

## 12. Appendices

### Appendix A: GHG Protocol Principles

This inventory has been prepared in accordance with the following GHG Protocol principles:

- **Relevance:** Ensure the inventory appropriately reflects the GHG emissions and serves the decision-making needs of users
- **Completeness:** Account for all GHG emission sources within the chosen boundaries
- **Consistency:** Use consistent methodologies to allow meaningful comparisons over time
- **Transparency:** Address relevant issues in a factual and coherent manner
- **Accuracy:** Ensure emissions quantification is systematically neither over nor under actual emissions

### Appendix B: Abbreviations and Acronyms

- **CH4:** Methane
- **CO2:** Carbon Dioxide
- **CO2e:** Carbon Dioxide Equivalent
- **GHG:** Greenhouse Gas
- **GWP:** Global Warming Potential
- **IPCC:** Intergovernmental Panel on Climate Change
- **N2O:** Nitrous Oxide
- **tCO2e:** Tons of Carbon Dioxide Equivalent

### Report Information

- **Report Generated:** November 20, 2025 at 02:10
- **Reporting Standard:** GHG Protocol Corporate Accounting and Reporting Standard
- **Report Version:** 1.0

### Appendix C: California SB253 Legal Framework

#### California Senate Bill 253 - Climate Corporate Data Accountability Act

**Effective Date:** January 1, 2024

**Legal Citation:** California Health and Safety Code Sections 38530-38533

#### Key Provisions:

- Applies to U.S. partnerships and corporations with >\$1B annual revenue doing business in California
- Requires annual public disclosure of Scope 1, 2, and 3 emissions
- Scope 1 and 2 disclosures: Starting 2026 for 2025 emissions
- Scope 3 disclosures: Starting 2027 for 2026 emissions
- Third-party verification required using standards like ISO 14064-3
- Reports due by June 1 for prior fiscal year
- Penalties for non-compliance up to \$500,000 annually

#### Coordination with Federal Requirements:

This disclosure also satisfies requirements under:

- SEC Climate Disclosure Rules (proposed)
- EPA GHG Reporting Program (where applicable)
- CDP Climate Change questionnaire

**Related California Legislation:**

- SB261 (Climate-Related Financial Risk Disclosure)
- AB1305 (Voluntary Carbon Market Disclosures)