

CALIFORNIA GREENHOUSE GAS AND CLIMATE RISK STATE BILLS SB 253 & SB 261

Your Partner in Greenhouse Gas and Climate Risk Compliance.

At Assuris, we empower companies with sustainable business practices. Accelerate your sustainability journey and achieve climate disclosure compliance with our science-based ESG experts.



SB 253 & SB 261 Requirements

Climate Corporate Data Accountability Act

SB 253 requires companies with annual revenues exceeding \$1 billion to disclose their pollution data and Scope 1, 2, and 3 greenhouse gas (GHG) emissions. It mandates that these companies conduct and disclose the results of a carbon accounting assessment.

Senate Bill 261

SB 261 requires companies generating annual revenues exceeding \$500 million to produce biennial reports. These reports must disclose financial risks associated with climate change and outline strategies for risk mitigation and adaptation.

Our Solutions

Greenhouse Gas Emissions:

- Calculation of Scope 1 and 2 GHG emissions
- Materiality assessment of Scope 3 categories
- Calculation of material Scope 3 categories

Climate Risk

- Customized workshops for leadership teams
- Gap assessment and peer assessment
- Double materiality (impact and financial) assessment of environmental, social, and governance (ESG) risks
- Development of key performance indicators and targets

- Assessment, establishment, and documentation of processes for governance, strategy, and risk management, including metrics and targets
- Preparation of climate risk disclosures in alignment with TCFD/IFRS

Assurance

- Assurance is required for GHG under SB 253.
- Assurance is not required for climate risk reporting under SB 261, although it improves the quality and confidence of the ESG reporting.

If Intertek has not conducted your GHG inventory and calculation, or your climate risk analysis, we can assist with limited or reasonable assurance.

The Intertek Assuris Advantage

Partnering with Assuris enhances your credibility by ensuring compliance with SB 253 and SB 261, demonstrating your commitment to transparency and sustainability.

Assuris provides access to a global network of resources and expertise, delivering tailored solutions and best practices from international markets.

Our team brings deep technical expertise in carbon accounting, climate risk assessment, and ESG reporting, offering precise calculations, assessments, and assurance services. This helps you meet regulatory requirements effectively and efficiently.

Choosing Assuris means aligning with a trusted partner dedicated to strengthening your sustainability initiatives and market position through robust environmental stewardship.

About Intertek

Intertek is a leading Total Quality Assurance provider to industries worldwide.

Our network of more than 1,000 laboratories and offices in more than 100 countries, delivers innovative and bespoke Assurance, Testing, Inspection and Certification solutions for our customers' operations and supply chains.

Intertek is a purpose-led company to Bring Quality, Safety and Sustainability to Life. We provide 24/7 mission-critical quality assurance solutions to our clients to ensure that they can operate with well-functioning supply chains in each of their operations.

Our Customer Promise is: Intertek Total Quality Assurance expertise, delivered consistently, with precision, pace and passion, enabling our customers to power ahead safely.

FOR MORE INFORMATION

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 intertek.com/assuris/sustainability/