Comparison of new California "Climate Accountability Package" disclosures against ISSB Standard, SEC Proposed Rules on Climate Disclosures and EU CSRD/ESRS requirements

In brief: California's new "Climate Accountability Package" will accelerate the timeline for U.S., and possibly global, emissions and climate-related financial risk reporting, compared to what is currently expected under other reporting regimes that may be applicable to U.S. companies. It is yet uncertain whether reporting under one set of requirements would satisfy the reporting obligations under other applicable requirements. Implementing regulations in California may change, possibly significantly, the requirements of the Climate Accountability Package. Meanwhile the SEC has yet to finalize its climate disclosure rules which it originally proposed in March 2022. Until there is more clarity, US companies who conduct business in California and Europe may find themselves subject to several disclosure regimes.

Summary of California Climate Accountability Package

On October 7, 2023, California Governor Newsom signed into law the "Climate Accountability Package," including Senate Bill 253, Climate Corporate Data Accountability Act ("SB 253") and Senate Bill 261, Greenhouse Gases: Climate-Related Financial Risk ("SB 261" and, together with SB 253, the "CA Climate Acts"). SB 253 will require disclosure of Scope 1, 2 and 3 greenhouse gas ("GHG") emissions and SB 261 will require companies to prepare a biennial climate-related financial risk report.

SB 253 and SB 261 apply to public and private partnerships, corporations, limited liability companies or other business entities formed under the laws of any U.S. state, which are (i) "doing business" in California and (ii) had revenue in the prior fiscal year exceeding $1 billion, in the case of SB 253 ("Reporting Entities") or $500 million, in the case of SB 261 ("Covered Entities"). The CA Climate Acts do not define doing business in California, which may be an area for clarification. However, for California tax purposes, a company is considered to be doing business in California if it engages in any transaction for the purpose of financial gain within California, is organized or commercially domiciled in California, or its California sales, property or payroll exceed certain amounts (detailed here).

Both SB 253 and SB 261 provide that their requirements can be satisfied through compliance with other national or international disclosure standards or obligations if those standards satisfy the requirements of SB 253 and SB261. Based on the text of the CA Climate Acts, it may very well be the case that a company that complies with the requirements of the *European* Sustainability Reporting Standards (*ESRS*) will have substantially complied with the requirements of the CA Climate Acts. However, it should be noted that SB 253 includes emissions scope definitions that are not identical to the GHG Protocol and could therefore require different data collection. In addition, companies preparing for compliance with ESRS should note that, while compliance with ESRS for US parent companies (with EU business links) won't be required until filing of annual reports in 2029 in respect of FY 2028 (although disclosure for some subsidiaries will be required earlier), disclosure under SB 253 will be required beginning January 1, 2026 with a grace period for Scope 3 GHG emissions reporting not due until 2027. This would represent a material acceleration of the timeline, unless California implementation deadlines are delayed and, until then, U.S. companies conducting operations in California and the EU may find themselves having to report GHG (and obtain separate assurance for) emissions relating to different subsets of entities.

The California disclosure scheme is at an early stage and will be fleshed out over the coming years. In particular both SB 253 and SB 261 require the California Air Resources Board ("CARB") to adopt implementing regulations, which may modify, possibly in material respects, the California disclosure requirements. Further, in his signing statements, California Governor Newsom noted implementation concerns with both CA Climate Acts, including regarding the feasibility of their implementation deadlines, the compliance costs they will impose on companies and the potential for SB 253 to require inconsistent reporting across businesses subject to the measure. The Governor directed his administration to work with the authors of SB 253 and SB 261 to address these issues – consequently, we anticipate that CARB and the California legislature may consider changes to the deadlines and compliance burdens. Companies may want to consider communicating any key concerns to California state stakeholders to help shape a workable disclosure requirement.

Comparison with ISSB Standard, SEC Proposal, and EU CSRD/ESRS

Topic	ISSB Standard	SEC Proposal	EU CSRD / ESRS – Climate	California SB 253 & SB 261	Key observations re CA Climate Acts vs ESRS
Status & Effective Date	Two Standards (S1 & S2) issued by ISSB Applies to annual reporting periods beginning on or after 1 January 2024	Anticipated effective date not foreseeable currently, as final rules have not yet been adopted	European Commission adopted final version of ESRS which will come in force January 1, 2024 Phase-in for reporting obligation under CSRD depending on size of company / group: for large EU companies / groups reporting will start in 2025 for FY2024 for non-EU companies only mandatory from 2029 for FY 2028	SB 253 and SB 261 signed into law on October 7, 2023 Under SB 261, climate-related financial risk report due: **January 1, 2026** and then biennial Under SB 253, annual emissions reporting begins: **2026 – Scope 1 & 2** [annual date TBD] **2027 – Scope 3** [no later than 180 days after Scope 1 & 2] and then annual CARB must develop implementing regulations. California Governor Newsom indicated implementation concerns (deadlines, burden, duplicative reporting) and directed his administration to address through the regulatory process	Unless deadlines change, **California reporting begins *before* *mandatory* global reporting under CSRD / ESRS for non-EU companies**. **California reporting would require companies to accelerate plans for US and possibly global reporting**. Because requirements are not currently perfectly aligned, **companies may need to adopt a separate approach to California reporting** (including controls and methodology) until the frameworks are aligned or additional clarity is provided on whether reporting pursuant to other standard satisfies the California Climate Acts. A large US global company operating in California with EU subsidiaries could face a situation where: 2025 – EU reporting begins for large EU subsidiaries only *2026 – CA reporting begins for climate risks and Scope 1 & 2 emissions* (unclear if reporting boundaries will be US entities only or broader) 2026 – EU reporting expands to smaller subsidiaries *2027 – CA reporting expands to Scope 3* (which may include global supply chain) 2029 – ESRS global group reporting begins for non-EU companies

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					(TBD whether this will also satisfy California) 2031 – Scope 3 begins for ESRS global group (3-year grace period expires)
Jurisdiction	Countries to consider ways to adopt, apply or otherwise be informed by the standards	All companies (including Foreign private issuers) who file reports with the SEC	CSRD applies to EU companies and non-EU companies with EU nexus via their EU subsidiaries: **In 2025**: EU-listed companies, credit institutions or insurance undertakings in the EU with: > 500 employees and either a balance sheet total >€20 [25] million or net turnover > €40 [50] million **In 2026**: EU companies that meet at least two of three criteria: balance sheet >EUR 20 [25] million Sales revenue >EUR 40 [50] million > 250 employees on average **In 2027**: any EU company which exceeds at least two of the following three criteria (ie, any large or SME entity that is not a micro company): balance sheet total >€350K [450K] net turnover >€700K [900K] employees >10 and is a public interest entity (eg listed securities or insurance company) **In 2029**: Large non-EU companies through their EU subsidiaries, if: (1) Group net turnover of >EUR 150 million in the EU; and (2) At least one subsidiary which is public interest entity or large EU company or branch in the EU with net EU turnover > €40 million [Thresholds in	US business entity that does business in California and: emissions – under SB 253, has total annual revenues in excess of **$1 billion** climate risk – Under SB 261, has total annual revenues in excess of **$500 million.** The CA Climate Acts do not define doing business in California, which may be an area for clarification. For California tax purposes, a company is considered to be doing business in California if it engages in any transaction for the purpose of financial gain within California, is organized or commercially domiciled in California, or its California sales, property or payroll exceed certain amounts (detailed here)	While it is clear that climate risk reporting can be done on a consolidated basis, for GHG reporting, SB 253 is not clear whether reporting must be done on an entity by entity basis just for California business entities or whether reporting will be required on a consolidated basis. It is unclear whether implementing regulations will seek to require US entities to report on emissions of a global group. If the entities for which GHG reporting is different under ESRS and the CA Climate Acts, additional controls, processes, disclosure and assurance will be required for each regime

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			brackets represent the proposed changes of the Accounting Directive by EU Commission to account for the impact of inflation]		
Acceptance of Other Standards	'Building blocks approach' adding other standards to the baseline ISSB Standards	Proposed rules would not permit reporting under any other standard – however, one of the questions for comment included reference to alternative reporting for foreign companies that report in accordance with ISSB (or other frameworks)	Yes, but only if deemed "equivalent" by decision of the European Commission. While not 'equivalent', the European Commission has stated that "Companies that are required to report in accordance with ESRS on climate change will to a very large extent report the same information as companies that will use the ISSB standard on climate-related disclosures" [Although this does not include double-materiality (see below), as this is only required under the ESRS. Other regimes are also limited as to financial materiality.]	Yes, but only if report satisfies California requirements: Emissions – SB 253 directs CARB to promulgate regulations for emissions reporting that allow a reporting entity to submit reports prepared to meet other national and international reporting requirements, as long as those reports satisfy "all" of the requirements of SB 253, including disclosure in a manner consistent with the **Greenhouse Gas Protocol** standards and guidance. Climate risk – SB 261 provides that climate-related financial risk reporting may be satisfied by a report prepared consistent with: Final Report of Recommendations of the **Task Force on Climate-related Financial Disclosures** (June 2017) or the International Financial Reporting Standards Sustainability Disclosure Standards, as issued by **ISSB** the California report must also disclose measures adopted to reduce and adapt to climate-related financial risk disclosed In 2033, CARB may consider adopting an alternative globally	It's possible global group ESRS reporting will satisfy California disclosure requirements, but (1) that will depend on implementing regulations yet to be written for both ESRS global reporting and California, (2) a company still would need to attend to California rules in designing its global ESRS reporting, and (3) California reporting will begin before ESRS global group reporting, requiring a separate approach to California at least in the near term

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				recognized emissions accounting standard	
Location of Disclosure	Sustainability-related disclosures made at the same time and covering the same reporting period as financial performance, but not mandatory to appear within the same report as the company's financial statements	Climate disclosures located in the company's registration statements and annual reports: GHG emissions information presented in Regulation S-K portion of 10-K (unaudited) disclosure of financial impact (by line item) presented in Regulation S-X portion of 10-K (notes to audited financial statements)	Sustainability information on E, S and G (including climate disclosures) to be included in the company's management report, preferably as a single separately identifiable section of the management report; not permissible as a separate sustainability report anymore (apart from the management report)	Submitted to and published by CARB and published publicly by company on its own website CARB will contract with an academic institution to develop analysis of GHG submissions and create a digital platform to allow consumers, investors, and other stakeholders to view reported data elements aggregated in a variety of ways, including multiyear data, in a manner that is easily understandable and accessible. All data sets and customized views will be available in electronic format for access and use by the public Likewise, CARB will contract for a biennial review of the disclosure of climate-related financial risk contained in a subset of publicly available climate-related financial risk reports by industry and analysis of the systemic and sectorwide climate-related financial risks facing the state	ESRS aligns financial and sustainability reporting as part of the annual management report, giving both the same significance; California reporting will become separate reporting from annual financial statements
Scope of sustainability-related disclosures					
General Sustainability Disclosure Required?	Disclosure of "All sustainability related risks and opportunities that could reasonably be expected to affect an entity's prospects"	Extensive disclosure requirements about climate-related disclosures (including corporate governance)	Comprehensive disclosure of *material* sustainability matters and some general, traditional reporting matters (such as corporate governance)	Climate-related financial risk disclosure based on TCFD or ISSB	California sustainability disclosure is narrower than ESRS
ESG Coverage	Climate-related risks and opportunities	Climate-related risks	Environmental, Social and Governance disclosure requirements	Climate-related financial risks and measures adopted to reduce and adapt to	California ESG coverage is narrower

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				climate-related financial risks	
Investor Focus	Primary users are "existing and potential investors, lenders and other creditors"	Climate-related disclosure should enable investors to make informed judgments about the impact of climate related risks on current and potential investment	No restriction: "Users of sustainability statements" are primarily "existing and potential investors, lenders and other creditors" "Users" also includes business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics	Digital platform will feature individual reporting entity disclosures, and will allow consumers, investors, and other stakeholders to view reported data elements aggregated in a variety of ways, including multiyear data, in a manner that is easily understandable and accessible to residents of the state. All data sets and customized views will be available in electronic format for access and use by the public	Same goal under both regimes of making required information available to the general public/stakeholders and not limiting the group of recipients
Materiality Perspective	Single materiality Materiality of information is judged in relation to whether omitting, misstating or obscuring that information could reasonably be expected to influence decisions of primary users of general purpose financial reports, which provide information about a specific reporting entity	Single materiality A matter is material if there is substantial likelihood that a reasonable investor would consider it important when determining whether to buy or sell securities or how to vote Disclosure of climate related events and transition activities is not required if there is a less than 1% impact on the line item in the financial statements for the particular year	Double materiality Reporting should include all ESG topics that are *material*, while materiality means either impact materiality or financial materiality (so called double materiality). The definitions are as follows: impact materiality: companies' / groups' impact on the people and the environment (including an analysis of the whole value chain) financial materiality: how sustainability matters impact companies' / groups' business/have material financial effects for a company A few ESG topics will have to be reported on regardless of materiality assessment	Single materiality "Climate-related financial risk" means material risk of harm to immediate and long-term financial outcomes due to physical and transition risks, including, but not limited to, risks to corporate operations, provision of goods and services, supply chains, employee health and safety, capital and financial investments, institutional investments, financial standing of loan recipients and borrowers, shareholder value, consumer demand, and financial markets and economic health	California risk materiality is narrower and in line with traditional financial risk perspective

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Climate-related targets					
Goals and Objectives	Disclosure of an entity's quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals and any targets it is required to meet by law or regulation, including any GHG emissions targets	Disclosure of climate-related targets if registrant has set such goals, to help investors better understand: the scope of climate related targets, including those relating to GHG emissions progress towards achieving climate-related targets	Disclosure of climate-related targets, including: relationship of target and policy objectives defined level of ambition and (where applicable) whether target is absolute or relative scope of the target methodologies and significant assumptions	Requires disclosure of company's "measures adopted to reduce and adapt to climate-related financial risk disclosed" CARB implementing regulations may interpret this to include climate-related targets/goals	Scope of California "measures" disclosures unclear but California requirement likely narrower
Measurement and Timeframe	Original metric and objective to assess progress Period over which the target applies and base period for measuring progress For quantitative targets, whether it is absolute or intensity based	Unit of measurement, including whether target is absolute or intensity based Defined time horizon to achieve the target Defined baseline time period and baseline emissions for tracking progress Interim target (if any)	Baseline value and base year for measuring progress Timeframe to achieve the target, including milestones or interim targets GHG emission reduction targets in five-year rolling periods (at least up to 2030) for Scope 1, Scope 2, and Scope 3 emissions in absolute value	No metrics or timeframe for "measures" specified in statute CARB implementing regulations may provide further detail in future	Methodology of California "measures" disclosures unclear
Effect of Climate Related Risks and Opportunities on the Business	Current and anticipated effects on business model and value chain Effect on and climate resilience of strategy and decision making, including its climate-related transition plan Effect on financial position, financial performance and cash flows over short, medium and long term	Actual or potential negative impacts of climate-related conditions and events on consolidated financial statements, business operations, or value chains, as a whole Optional: impact of climate-related opportunities	Disclosure of potential financial effects from climate-related physical and transition risks over short, medium and long term, including: Assets (monetary amounts and %) at risk Share of net revenue at risk Liabilities (monetary amounts and percentage) relating to transition risks that may have to be recognized Mandatory disclosure of assessment of potential financial effects from climate-related opportunities	Disclosure of "climate-related financial risk", which means material risk of harm to immediate and long-term financial outcomes due to physical and transition risks, including, but not limited to, risks to corporate operations, provision of goods and services, supply chains, employee health and safety, capital and financial investments, institutional investments, financial standing of loan recipients and borrowers, shareholder value, consumer demand, and financial markets and economic health	Facially similar climate-related business risk disclosures, but alignment will depend on implementing regulations

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Alignment with International Agreements on Climate Change	Description of: how international agreements on climate change have informed each climate-related target and whether the target and methodology has been validated by a third-party whether a GHG target was derived using sectoral decarbonization approach	Description of: whether time horizon for climate-related targets is consistent with goals established by climate related treaty, law, regulation, policy or organization	Reporting is aligned with: GHG emission reduction targets on limiting global warming to 1.5°C (Paris Agreement or an updated international agreement on climate change), and the GHG Protocol	Reporting is aligned with: for risk reporting, TCFD standards, or ISSB standards for GHG emission reporting, global GHG Protocol	
Greenhouse gas (GHG) emission disclosures					
Scope	Disclosure of: absolute gross GHGs classified as Scope 1, Scope 2 and Scope 3 measurement approach and rationale	Mandatory disclosure of gross Scope 1 and Scope 2 emissions Disclosure of gross Scope 3 emissions if material or company has set an emissions reduction target including Scope 3 emissions Scope 1, 2 and 3 drafted generally to align with the GHG Protocol	Mandatory disclosure of: Scope 1, Scope 2 and Scope 3 emission metrics (one year phase-in for Scope 3 emission for certain companies and groups) total GHG emissions GHG removals and storage / emission reductions (inside and outside value chain)	Annually disclose all of the reporting entity's Scope 1, Scope 2, and Scope 3 emissions While SB 253 applies its own definitions of Scope 1, 2 and 3 emissions, these are drafted generally to align with the GHG Protocol definitions of Scope 1, 2 and 3 emissions: "Scope 1 emissions" means all direct GHG emissions that stem from sources that a reporting entity owns or directly controls, regardless of location, including, but not limited to, fuel combustion activities "Scope 2 emissions" means indirect GHG emissions from consumed electricity, steam, heating, or cooling purchased or acquired by a reporting entity, regardless of location "Scope 3 emissions" means indirect upstream and downstream GHG emissions, other than Scope 2 emissions, from sources that the reporting entity does not own or directly	For US multinational, California may require Scope 3 reporting (2027) before ESRS does (2031, global). It is currently unclear whether definitions of Scope 1, 2 and 3 are the same for ESRS and the CA Climate Acts. If they are not ultimately the same, additional controls, processes, disclosure and assurance will be required

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				control and may include, but are not limited to, purchased goods and services, business travel, employee commutes, and processing and use of sold products	
Assurance Required	Not specified	Attestation report by qualified service provider covering Scope 1 and Scope 2 emissions for accelerated filers and large accelerated filers Auditors will be required to audit information included as part of notes to financial statements, when impact on any line item >1%	Assurance by auditor/service provider required for the sustainability report (subject to a phase in requiring only limited assurance at the beginning) Commission shall, no later than October 1, 2028, adopt delegated acts in order to provide for reasonable assurance standards, following an assessment to determine if reasonable assurance is feasible for auditors and for undertakings	Assurance engagement, performed by an independent third-party assurance provider, of the GHG public disclosure A copy of the complete assurance provider's report on the GHG emissions inventory is to be provided to the emissions reporting organization: Scope 1 and 2 – engagement performed at a limited assurance level beginning in 2026 and at a reasonable assurance level beginning in 2030 Scope 3 – on or before January 1, 2027, CARB may establish an assurance requirement for third-party assurance engagements of scope 3 emissions. If established, shall be performed at a limited assurance level beginning in 2030	**California may update assurance standard before ESRS**: California – reasonable assurance (requiring more testing) begins in 2030. CSRD/ESRS – EC to conduct an assessment of whether feasible to move to reasonable assurance and publish its rule by Oct. 2028. Rule will include effective date.
Breakdown of GHG Emissions	Disclosure of absolute gross GHG emissions classified by scope and whether an absolute target or intensity target	Disclosure in absolute and intensity terms by each type of GHG and on an aggregated basis Separate disclosure of Scope 1, Scope 2 and Scope 3 (if applicable) gross emissions	Gross emissions in absolute terms and intensity terms (per net revenue) Emissions by scope in absolute terms	Separate disclosure of Scope 1, Scope 2 and Scope 3. Report in conformance with the GHG Protocol standards and guidance, i.e. disclosure of absolute gross GHG emissions classified by scope	Likely similar emissions breakdown, but alignment will depend on implementing regulations. CA Climate Acts do not require disclosure of intensity
Reporting Boundary	Disclosure of Scope 1 and Scope 2 emissions separated into:	Reporting boundary for emissions should be consistent with accounting principles applicable to	Reporting will generally be on a consolidated basis (with parents reporting for subsidiaries) and the	All Scope 1, 2, and 3 emissions of reporting entities must be reported	Unclear what reporting boundaries California implementing regulations will adopt. Depending on the

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	consolidated accounting group (company and its subsidiaries) associates, joint ventures and unconsolidated subsidiaries and affiliates not included in consolidated group	consolidated financial statements Disclosure of emissions by entities that are consolidated in the financial statements	reporting boundary is the one retained for financial statements complemented by information about upstream and downstream value chain. Companies should use best efforts to report on their upstream and downstream value chain beyond the consolidated group	What is currently unclear about the California regulations is whether the GHG disclosure must be reported on a consolidated basis or only for entities that satisfy the definition of "reporting entity"	outcome of these implementing regulations, this may result in different data collection, reporting and disclosure controls and procedures. This may also impact how many different assurance processes will be required
Calculation Methodology	Greenhouse Gas Protocol (GHG Protocol) applied to measure GHG emissions (unless listed company required to use other method)	Calculation methodology based on GHG Protocol	Companies required to consider the principles, requirements and guidance in the GHG Protocol in compiling information for GHG emissions	Measure and report GHG emissions in conformance with the GHG Protocol standards and guidance, including the GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard developed by the World Resources Institute and the World Business Council for Sustainable Development, including guidance for scope 3 emissions calculations that detail acceptable use of both primary and secondary data sources, including the use of industry average data, proxy data, and other generic data in Scope 3 emissions calculations	California requires conformance to GHG Protocol standards and guidance, but also provides is own Scope 1, 2, 3 definitions that are not identical to those of ESRS. Alignment will depend on implementing regulations for California and ESRS global reporting
Other key disclosure requirements					
Governance Disclosures	Disclosure about: the governance bodies with oversight of sustainability related and climate-related risks and opportunities, including how the governance body's responsibilities for climate related risks	Disclosure of oversight and governance of climate related risks by board and management, including: Board members' expertise in climate-related risks	Disclosure of roles and responsibilities of governance bodies and management level, including: mandate, roles and responsibilities of governance bodies regarding strategy of sustainability matters	No governance disclosures specified in statute. However, must disclose measures adopted to reduce and adapt to climate-related financial risk disclosed, and CARB implementing regulations may	Scope of California "measures" disclosures unclear

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	and opportunities are reflected in the terms of reference, board mandates and other related policies management's role regarding climate-related risks and opportunities	processes and frequency of discussion by board or board committee how the board sets targets and oversees progress frequency that responsible persons or committee(s) report to the board or board committee	list and composition (including diversity) of the committees involved in definition of sustainability strategy description of sustainability related expertise of individual members and relevant bodies and how availability of the appropriate skills and expertise to oversee sustainability matters is ensured process and frequency for informing governance bodies about sustainability matters	interpret to require relevant governance measures	
Executive Remuneration	Disclosure of: whether and how climate related considerations are factored into executive remuneration percentage of executive management remuneration linked to climate-related considerations whether and how performance metrics for sustainability-related risks and opportunities are included in remuneration policies	Not specified. Existing rules requiring compensation discussion and analysis already provides framework for disclosure of connection between remuneration and progress in addressing climate-related risks	Companies required to provide description of integration of sustainability strategies and performance in incentive schemes (disclosure already required under EU Shareholder Rights Directives for listed companies)	No compensation disclosures specified in statute. However, must disclose measures adopted to reduce and adapt to climate-related financial risk disclosed, and CARB implementing regulations may interpret to require relevant compensation measures	Scope of California "measures" disclosures unclear
Internal Carbon Price	Disclosure of: whether and how a carbon price is applied in decision making price of each metric ton of GHG emissions the entity uses to assess the costs of its GHG emissions	Disclosure required for companies that use an internal carbon price details, boundary and rationale of the internal carbon price how it uses the internal carbon price to evaluate and manage climate related risks	Disclosure of: whether internal carbon pricing schemes are applied type of internal carbon pricing schemes how they support decision making and incentivize the implementation of climate related policies and targets	No carbon price disclosure specified in statute. However, must disclose measures adopted to reduce and adapt to climate-related financial risk disclosed, and must disclose climate risk in conformance with TCFD or ISSB	Scope of California "measures" disclosures unclear

Further Resources:

Webinar

August 2023

A Comparison of Global Sustainability Disclosure Standards: ISSB, ESRS and Draft SEC – August 2023

Webinar

27 June 2023

ISSB: A New Era for Global Sustainability Disclosure – June 27, 2023

Webinar

3 January 2023

The International Sustainability Standards Board – Global Update – January 3, 2023

Webinar

29 March 2022

SEC Climate Proposal Is New Factor for Activist Shareholder Bids – March 29, 2022

Webinar

2 June 2021

Sustainability Disclosure: Roundtable on Standardised International Reporting – June 2, 2021

Webinar

2021

The Sustainability Regulatory Horizon – 2021

Elizabeth Bieber

Partner

T +1 212 508 8884
E elizabeth.bieber@freshfields.com

Vanessa Jakovich

Partner

T +44 20 7427 3616
E vanessa.jakovich@freshfields.com

Pamela Marcogliese

Partner

T +1 212 277 4016
E pamela.marcogliese@freshfields.com

Sam Houshower

Counsel

T +1 650 461 8294
E sam.houshower@freshfields.com

Charlotte Aspin

Associate

T +44 20 7716 4334
E charlotte.aspin@freshfields.com

Prince Kudolo

Associate

T +1 646 863 1685
E prince.kudolo@freshfields.com

Juliane Hilf

Partner

T +49 211 4979 456
E juliane.hilf@freshfields.com

Teresa Ko

Partner – China Chairman

T +852 2846 3425
E teresa.ko@freshfields.com

Sascha Arnold

Counsel

T +49 403 6906 293
E sascha.arnold@freshfields.com

Marlen Vesper-Graeske

Principal Associate (Rechtsanwalt)

T +49 3020 283 763
E marlen.vesper-graeske@freshfields.com

Ian Good

Associate

T +1 650 461 8290
E ian.good@freshfields.com

freshfields.com