

# US Climate Reporting Guide



SWEEP

One dataset. Every Requirement.

GUIDE

Disclosure coverage

**58%**

● Covered



SB 253



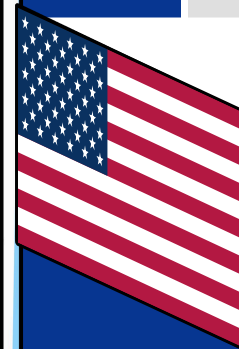
CSRD



UK SRS



CCDAA



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Featuring guidance from three international experts who helped shape these laws:



**Liane Randolph**

Former Chair of CARB; SB 253 and 261 expert



**Patrick de Cambourg**

Former Chair of EFRAG; CSRD expert



**David Carlin**

UK SRS expert

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“As a team of one in a large company with over 30 US sites and its own fleet, I not only implemented sustainability reporting successfully, but learned so much in the process. You can really grow with Sweep.”

**Carlye Lucey**

Compliance Manager, Government Regulation  
and Social Governance, Composites One



# Introduction

## **SB 253. New York's CCDAA. CSRD. UK SRS.**

Four major mandatory frameworks covering US companies. Yet most companies still lack the data and systems to report with confidence.

The good news: all four frameworks run on the same core data. Build one strong foundation and you're covered.

Each section explains who's affected, what's required, and what data is needed.

# 01 SB 253: California's Climate Corporate Responsibility Act

California's SB 253, the Climate Corporate Data Accountability Act, is one of the most ambitious corporate climate disclosure laws enacted anywhere in the world.

Signed by Governor Gavin Newsom in 2023, it requires large businesses operating in California to publicly disclose their Scope 1, Scope 2, and Scope 3 greenhouse gas emissions on an annual basis, with independent third-party assurance.

# Who does it apply to?

SB 253 applies to any company doing business in California with annual revenues above \$1 billion. That includes privately held companies. If your business operates in California at that revenue level, you are in scope, regardless of where you are headquartered.

# What is the timeline?

- **Scope 1 and Scope 2 reporting:** First disclosures due January 1, 2026, covering fiscal year 2025
- **Scope 3 reporting:** Begins 2027
- **Third-party assurance:** Limited assurance required from the start, moving toward reasonable assurance over time

CARB is responsible for implementation and continues to develop final rules. Companies should monitor CARB guidance closely and not wait for final rulemaking to begin preparation.



“Scope 3 reporting will begin in 2027, so recognize that these requirements are just around the corner. Start as soon as you can, if you haven't already. Work internally to build this expertise over time. That'll make things smoother and more efficient in the coming years.”

**Liane Randolph**

Former Chair of CARB; SB 253 and 261 expert

# What are the key requirements?

SB 253 requires annual public disclosure of greenhouse gas (GHG) emissions across all three scopes:

- **Scope 1:** Direct emissions from owned or controlled operations
- **Scope 2:** Indirect emissions from purchased electricity, heat, or steam
- **Scope 3:** All other indirect emissions across the value chain, covering up to 15 categories

Reporting must align with the GHG Protocol or an equivalent standard. Disclosures must be publicly available and subject to third-party assurance. The assurance bar rises over time, from limited assurance in the early years toward reasonable assurance for Scope 1 and 2 data.



## SB 253 requirements

SB 253 requires public GHG reporting: Scope 1 & 2 from 2026, Scope 3 from 2027, with assurance phasing in over time.

# What data do you need?

- A complete inventory of direct and indirect emissions, by source and category
- Documented methodologies, assumptions, and emission factors
- An audit trail from source data to final reported figures
- Year-over-year consistency in calculation methods
- A plan to expand Scope 3 coverage and move from estimates to primary supplier data over time





“In the early years, it's going to necessarily be something of an iterative process. There's a lot of data out there about emissions related to travel and energy use that you can access. The earlier you start doing this work and compile the service providers that are going to help you, the better the data is going to be, and the easier it will be to iterate as the requirements get more strict in the coming years.”

**Liane Randolph**

Former Chair of CARB; SB 253 and 261 expert

# 02 New York Climate Corporate Data Accountability Act (CCDAA)

New York's Climate Corporate Data Accountability Act (CCDAA), Senate Bill S9072A, is shaping up to be the second state-level mandatory climate disclosure law in the United States.

Passed by the New York State Senate in February 2026 and currently advancing through the Assembly, it would require large businesses operating in New York to publicly disclose their Scope 1, Scope 2, and Scope 3 greenhouse gas emissions on an annual basis, with independent third-party assurance.

# Who does it apply to?

The New York Climate Corporate Data Accountability Act applies to companies doing business in New York with annual revenues above \$1 billion. Like California's SB 253, it captures privately held companies. Any large business with a meaningful New York presence should assess its obligations now.

New York is also developing the Climate-Related Financial Risk Act, which would require companies with revenues above \$500 million to disclose climate-related financial risks, bringing a broader set of businesses into scope.

# What is the timeline?

The CCDAA passed the New York legislature and implementation rules are in development. Companies should expect:

- A phased timeline broadly aligned with California's approach
- First Scope 1 and Scope 2 disclosures required in the near term, with Scope 3 following
- Implementation rules from the New York State Department of Environmental Conservation (DEC)

Companies doing business in both California and New York should build a unified reporting foundation that satisfies both requirements at once.



# What are the key requirements?

The CCDAA mirrors SB 253 in its core structure:

- Annual public disclosure of GHG emissions across Scope 1, 2, and 3
- Alignment with the GHG Protocol or equivalent standard
- Third-party assurance, with requirements expected to increase over time
- Public availability of reported data

New York policymakers have explicitly looked to California as the model. The standards are designed to be consistent, making a single reporting foundation viable across both states.



## One dataset, two frameworks

New York's CCDAA is modelled on SB 253. If you're already reporting for one, you're most of the way there for the other.

# What data do you need?

- A centralized inventory of emissions across all categories and geographies
- Documented, consistent calculation methodologies
- Supplier and value chain data for Scope 3, built up progressively
- An audit trail that supports third-party assurance
- Governance documentation showing clear ownership across finance, procurement, and sustainability teams



“There's been a lot of concern that companies will be subject to a patchwork of various reporting requirements. Policymakers around the country are looking at California and saying, this is the starting point. This is the baseline that we're all going to be thinking about. We really have an opportunity to set the standard here and to show that a thorough reporting obligation can be consistent with other jurisdictions.”

**Liane Randolph**

Former Chair of CARB; SB 253 and 261 expert

# 03 CSRD: The EU Corporate Sustainability Reporting Directive

The European Union's Corporate Sustainability Reporting Directive (CSRD) is the EU's landmark framework requiring companies to disclose detailed information on their environmental, social, and governance performance. Adopted in 2022 and built on the foundations of the earlier Non-Financial Reporting Directive, it introduced the European Sustainability Reporting Standards (ESRS) as the basis for mandatory, audited sustainability disclosures.

The CSRD has undergone significant changes in 2026 following the adoption of the EU's Omnibus I package, which entered into force in March 2026. The reforms substantially narrow the scope of companies in scope, raise the employee threshold, and push back reporting timelines, with revised standards now expected to apply from financial year 2027.

# Who does it apply to?

Many US companies are already in scope for the EU's Corporate Sustainability Reporting Directive (CSRD), or will be soon. Any non-EU parent company that generates more than 150 million euros in net turnover in the EU and has at least one EU subsidiary or branch meeting certain size thresholds must comply. This is not just a European issue. If your business has significant European operations, CSRD applies to you.



## CSRD applies beyond Europe

If your US company generates 150M+ euros in EU net turnover and has at least one EU subsidiary or branch of sufficient size, CSRD applies to you too.

# What is the timeline?

For non-EU parent companies, the first CSRD reports are expected to cover financial year 2028, with disclosure in 2029. EU subsidiaries of US companies may have earlier deadlines depending on their size. US companies should not assume the 2028 date means they can defer preparation. Data collection, governance setup, and assurance readiness all take time to build

# What are the key requirements?

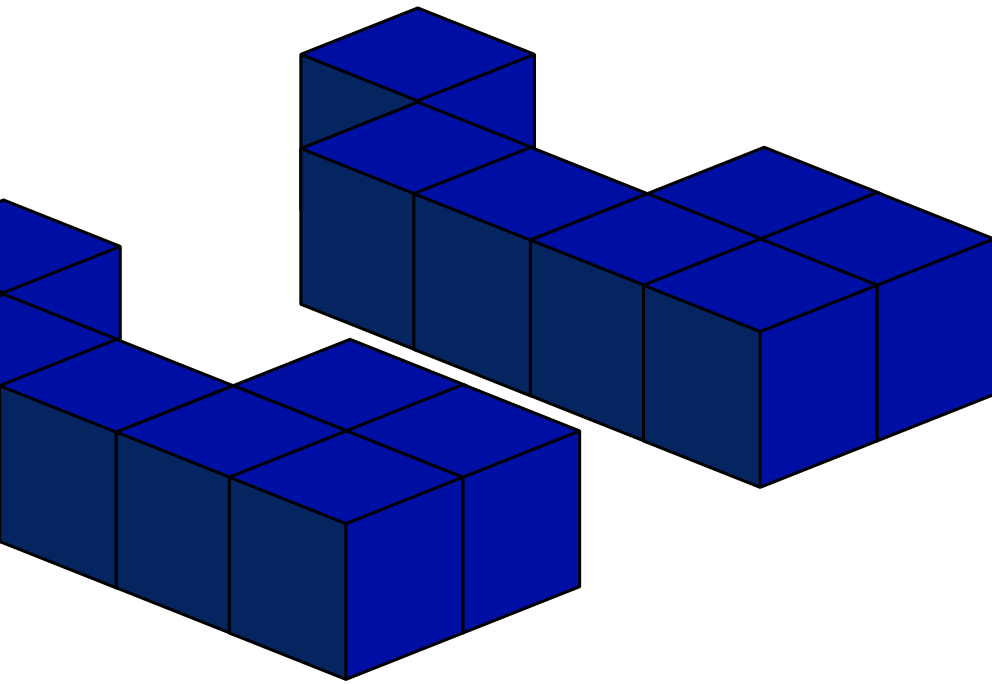
CSRD requires reporting under the European Sustainability Reporting Standards (ESRS), covering:

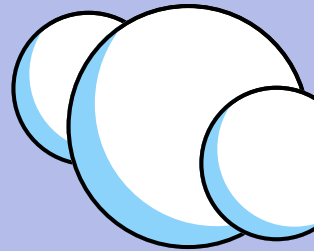
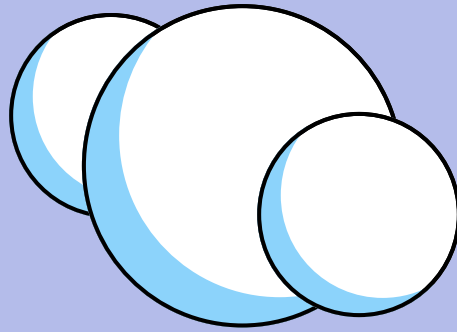
- Climate-related risks and opportunities, including transition planning
- Social and workforce factors
- Governance and business conduct
- Supply chain impacts and dependencies
- How sustainability factors affect the business financially, and how the business affects the environment and society

CSRD also introduces third-party assurance requirements, digital tagging of reported data, and board-level accountability for sustainability information.

# What data do you need?

- Emissions data across Scope 1, 2, and 3, aligned with the GHG Protocol
- Climate scenario analysis and transition planning documentation
- Supply chain data covering environmental and social criteria
- Governance policies and board oversight processes
- An assurance-ready data infrastructure with full audit trails





“Even if you're located in the USA, CSRD compels disclosure of extra-financial impacts. This has the power to create a massive global impact.”

**Patrick de Cambourg**

Former Chair of EFRAG; CSRD expert

# 04 UK SRS: UK Sustainability Reporting Standards

The United Kingdom's Sustainability Reporting Standards (UK SRS) are the country's framework for mandatory corporate sustainability disclosures, closely aligned with the global IFRS S1 and S2 standards developed by the International Sustainability Standards Board (ISSB).

Published in final form by the Department for Business and Trade on 25 February 2026, the standards are currently available for voluntary use, with mandatory reporting requirements still being finalised.

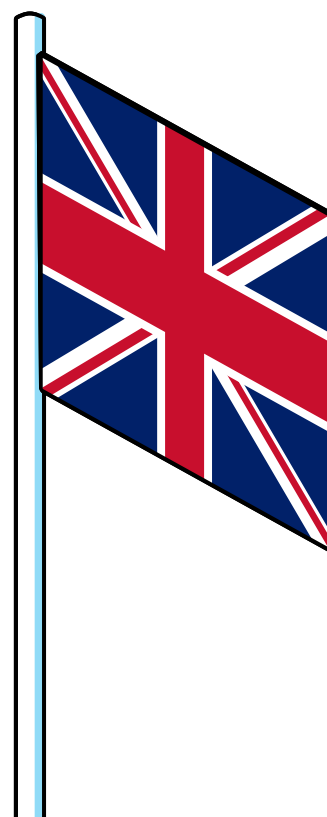
# Who does it apply to?

US companies with UK subsidiaries, UK-listed entities, or significant UK operations need to pay attention to the UK Sustainability Reporting Standards (UK SRS). The standards are expected to apply initially to companies already subject to existing UK climate reporting requirements, including those reporting under TCFD-aligned rules, with broader application in future phases.

For US multinationals with a UK presence, UK SRS adds one more layer to the reporting landscape. The good news is that it is designed to align closely with international frameworks, making it highly compatible with work already done for CSRD or ISSB.

# What is the timeline?

UK SRS is expected to be finalized in 2026. Once published, the standards will take effect for the financial year following adoption. Companies should expect their first UK SRS-aligned disclosures to be required shortly after finalization. Preparation should begin now, before the final text is published.



# What are the key requirements?

UK SRS is built on the same foundation as the ISSB global baseline and requires disclosures on:

- Governance of climate-related risks and opportunities
- Strategy and resilience, including scenario analysis and transition planning
- Risk management processes
- Metrics and targets, including GHG emissions reporting

UK SRS will also subsume elements of existing UK frameworks, including TCFD and the Streamlined Energy and Carbon Reporting (SECR) framework, streamlining the reporting landscape for UK operations. Companies should be aware that while UK SRS is closely aligned with ISSB, there are UK-specific differences in sector guidance, terminology, and capital market classifications.



## ISSB-aligned, UK-specific

UK SRS will require climate governance, transition planning, emissions data, and assurance-ready systems.

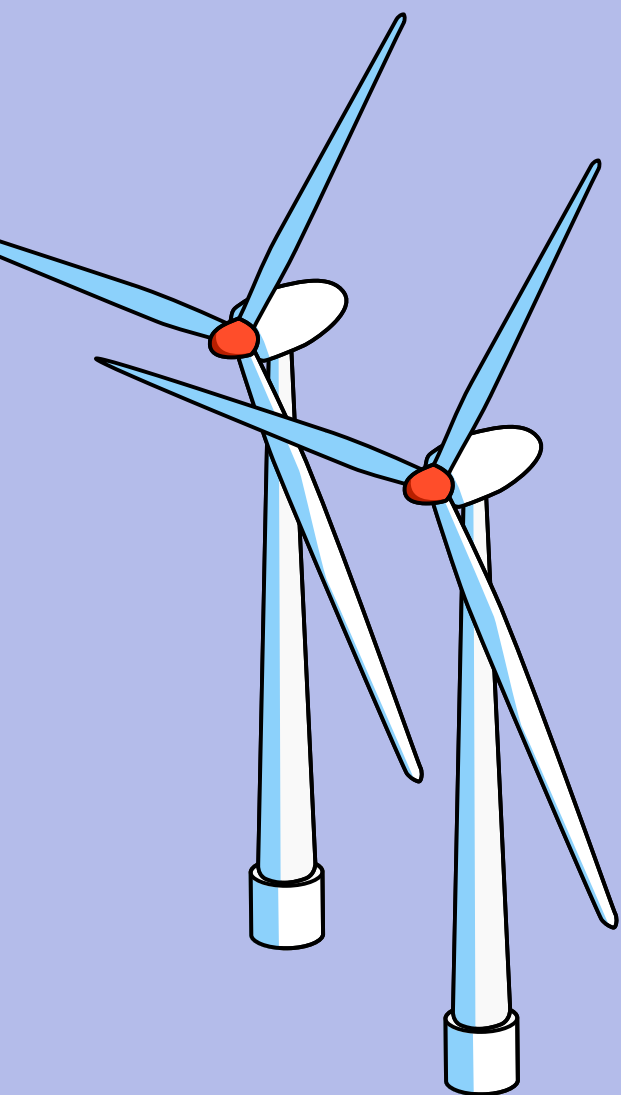
# What data do you need?

- GHG emissions data across direct operations and value chain
- Climate scenario analysis documentation
- Governance and oversight policies
- Transition planning information
- Data systems capable of supporting limited assurance as a starting point



“It is very similar to ISSB, but there are subtle UK-specific differences. Sector guidance shifts from 'shall consider' to 'may consider,' classifications are more flexible, and UK terminology applies for capital markets and subsidiaries. These are important to know as you look to align.”

**David Carlin**  
Founder of the UNEP FI Risk Centre



# 05 Voluntary frameworks: CDP, ISSB, and GRI



Voluntary frameworks remain highly relevant for US companies, both as preparation for mandatory requirements and as signals to investors, customers, and partners.

# CDP (Carbon Disclosure Project)

CDP is an investor-facing disclosure platform used by thousands of companies globally. Disclosing through CDP demonstrates transparency and builds investor confidence. CDP reporting covers climate, water, and forests, and aligns closely with the data requirements of SB 253, CSRD, and ISSB.

# ISSB (International Sustainability Standards Board)

The ISSB has published two global baseline standards: IFRS S1 (general sustainability disclosures) and IFRS S2 (climate-related disclosures). UK SRS is based directly on ISSB. Several US states and jurisdictions are expected to reference or adopt ISSB standards over time. Companies already aligned with ISSB are well positioned for multiple mandatory frameworks.

# GRI (Global Reporting Initiative)

GRI provides a comprehensive framework for reporting on environmental and social impacts. It is widely used by companies reporting voluntarily and aligns with the broader disclosure expectations of CSRD's ESRS standards. GRI reporting demonstrates accountability to stakeholders and builds the data discipline needed for mandatory compliance.

Companies aligned with one or more of these voluntary frameworks will find the transition to mandatory reporting significantly smoother.

# One dataset to cover them all.

The most common mistake companies make with climate reporting is treating each framework as a separate project. That approach leads to duplicated effort, inconsistent data, and spiralling costs.

The smarter approach is to build a single, centralized data foundation. This works because the core requirements are consistent across all major frameworks:

- Scope 1, 2, and 3 emissions data, aligned with the GHG Protocol
- Documented methodologies, assumptions, and emission factors
- Year-over-year consistency in calculation approaches
- Third-party assurance readiness, with clear audit trails
- Governance and oversight documentation

## Sweep:

### One platform. Every framework.



#### Report everywhere from one dataset

SB 253. CCDAA. CSRD. UK SRS. CDP. Same data.  
Different formats. Done.



#### Audit-ready from day one

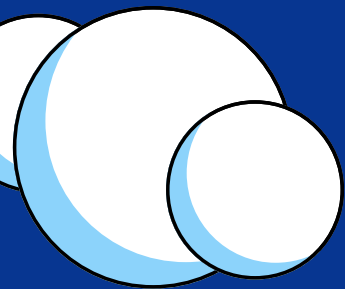
Every figure is traceable from source to final disclosure.



#### Know exactly where you stand

AI-powered gap analysis shows you what is ready  
and what to tackle next.

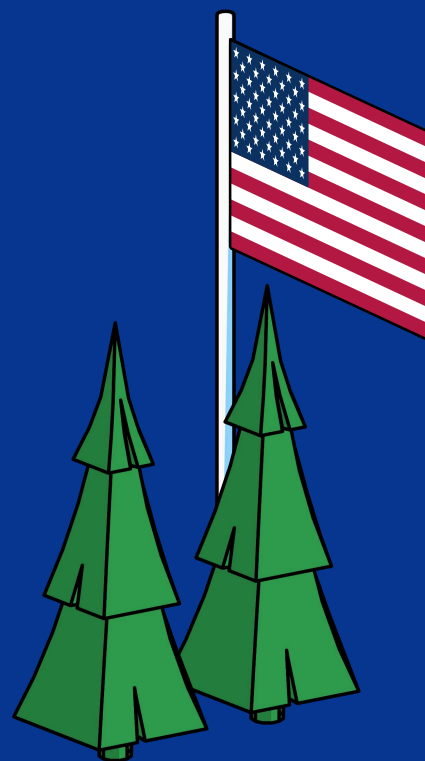
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“The aim with interoperability is that all these frameworks, while distinct in their requirements, are designed to fit together.”

**David Carlin**

Founder of the UNEP FI Risk Centre



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The leading sustainability data management platform.

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