



September 9, 2025

California Air Resources Board
1001 I Street
Sacramento, CA 95814

Re: Public Comment Submission - California's Senate Bill 253 (Health and Safety Code § 38532) – Climate Corporate Data Accountability Act

Dear California Air Resources Board (CARB):

On behalf of Apex Companies, LLC (Apex), we are pleased to submit this public comment regarding SB253. As a nationally recognized leader in environmental consulting and third-party assurance, Apex brings decades of proven expertise to the field. Our firm has a proud history of delivering innovative, data-driven solutions to clients nationwide, and we are honored to have been recognized numerous times as an award-winning service provider.

Since our founding, Apex has maintained a steadfast commitment to integrity, scientific rigor, and impartiality and we have completed thousands of greenhouse gas (GHG) verification engagements for both public and private sector clients. According to a recent independent study, State of 2024 U.S. Sustainability Reports, Apex is recognized as a leading assurance provider for ESG reports¹. These accomplishments underscore our reputation as an established, trusted third-party assurance provider, uniquely qualified to support CARB's mission of increasing corporate accountability and transparency in reporting GHG emissions and climate-related risk.

We appreciate the opportunity to contribute our insights and experience to this important process.

Having reviewed SB253 in detail, we offer the following for CARB's consideration:

- Many of the companies required to report under SB253 already report voluntarily to CDP, which currently requires reporting and verification to be complete by mid-September (e.g. the 2025 deadline is September 15th). Imposing a different, e.g., earlier, reporting and verification deadline would likely result in increased bottlenecks caused by a shortage of qualified inventory development and assurance practitioners during what is already a peak reporting period. The SB253 reporting deadline should be aligned with the CDP deadline to prevent increased pressure on reporting companies and assurance providers.
- Technically qualified assurers are critical for maintaining the integrity and accuracy of GHG emissions reporting. Allowing only public accounting firms to provide assurance of GHG emissions disclosure would be a mistake. Verdantix's independent analysis, Green Quadrant: ESG and Sustainability Assurance Services 2024, highlights the diverse landscape of assurance firms operating within the industry, enabling reporting companies to choose the type of firm that best suits their needs². Independent third-party assurance providers follow the same rigor in assurance engagements as public

¹ <https://corpgov.law.harvard.edu/2024/09/20/stand-by-esg-the-state-of-2024-u-s-sustainability-reports/>

² <https://www.verdantix.com/client-portal/blog/verdantix-green-quadrant-benchmark-highlights-leading-esg-sustainability-assurance-providers>

accounting firms by following the leading assurance frameworks (ISSA 5000, ISO 14064-3, AA1000, and ISAE 3000). Traditional accounting firms can lack the technical expertise and competence that is required for this scope of work, whereas engineers and scientists provide a unique and necessary understanding of the GHG Protocol, which ensures complete and accurate verification.

- We recommend allowing reporting companies to use a recognized assurance standard from an approved list, rather than requiring a single standard. This approach enables compatibility with existing regulatory programs and voluntary reporting efforts already adopted by many companies. For example, it is common for U.S. based companies who are solely assuring GHG emissions to follow ISO-14064-3, the leading framework for GHG emissions verification. On the other hand, a Fortune 100 technology sector client preparing to report under both the European Union's Corporate Sustainability Reporting Directive (CSRD) and SB253 will be required to follow ISSA 5000 as mandated by CSRD. The most widely used and industry-accepted frameworks include ISO-14064-3, ISAE 3000, ISSA 5000, and AA1000. Allowing multiple recognized sustainability assurance standards will streamline compliance for reporting companies, increase reporting overall, and promote alignment across jurisdictions.

Apex appreciates the opportunity to provide feedback on this important matter. We are committed to supporting policies and practices that protect public health, the environment, and the interests of all stakeholders. Should you have any questions regarding our comments or require additional information, please do not hesitate to contact us.

Sincerely,



Trevor Donaghu
ESG Director
CARB-Accredited Lead Verifier
Apex Companies, LLC