CONTROLLED EXTERNAL REGULATORY SUPPLEMENT

CALIFORNIA CORPORATE CLIMATE ACCOUNTABILITY LAWS

External Supplement Appendix

Emissions, Assurance and Financial Risk Evidence Governance

v1.0 | 11 August 2026

CORE PROPOSITION A corporate climate disclosure is not the beginning of the evidence process. It is a regulated public output produced from an upstream chain of entity, reporting-boundary, emissions-source, value-chain, estimation, assurance, financial-risk and governance evidence.

A controlled external regulatory reference layer for EMJ.NEXUS. This edition governs evidence relationships relevant to California Health and Safety Code sections 38532 and 38533, as enacted by SB 253 and SB 261 and amended by SB 219, without amending the canonical 128 MME Mapping or transferring statutory responsibility to EMJ.LIFE.

Document Control

Control field	Controlled value
Document code	EMJ-EXT-US-CA-CLIMATE-2026-APPX
Document title	EMJ.LIFE California Corporate Climate Accountability Laws Emissions, Assurance and Financial Risk Evidence Governance External Supplement Appendix
Version / edition	v1.0 | Initial controlled edition
Publication date	11 August 2026
Prepared by	EMJ.LIFE / EMJ LIFE HOLDINGS PTE. LTD.
System context	EMJ.NEXUS v2.0 | 128 MME Mapping
Document class	Controlled external regulatory supplement
Regulatory cut-off	11 August 2026, Singapore time
Status	FINAL CONTROLLED DRAFT - ready for publication-governance review
Language	English
Canonical impact	None. No amendment to the 38-field Physical Interface, nine mapping frameworks, 128 MME task identity or scoring logic.
DOI	Registration pending; insert a complete DOI only after Crossref registration.

Executive Statement

California Health and Safety Code section 38532 establishes annual public reporting of corporate Scope 1, Scope 2 and Scope 3 greenhouse-gas emissions for qualifying United States-organised entities doing business in California. Section 38533 establishes biennial public reporting of climate-related financial risk and measures adopted to reduce and adapt to that risk for a broader population. SB 219 amended both statutes, including implementation timing and parent-level reporting mechanics.

At the regulatory cut-off, SB 253 remains operative and CARB is implementing first-year Scope 1 and Scope 2 reporting. CARB identifies 10 November 2026 as the working first-year deadline through a pending modified rulemaking package. SB 261 remains enacted, but the Ninth Circuit has enjoined its enforcement during the appeal; CARB states that it will not enforce SB 261 while the injunction remains in effect. These statuses are deliberately separated in this Appendix.

GOVERNING PRINCIPLE A reported emissions total or climate-risk narrative is a downstream output. Decision-ready evidence must preserve the reporting entity, consolidation boundary, source activity, method, data type, estimate, uncertainty, structural change, assurance status, risk assessment, governance decision, public filing and correction history.

Purpose

- Establish a controlled California climate-accountability external-regulatory reference layer for EMJ.NEXUS.
- Translate entity, revenue, emissions, assurance and climate-financial-risk evidence dependencies into controlled records.
- Separate enacted statutes, effective regulations, pending rulemaking concepts, agency guidance, enforcement discretion and judicial orders.
- Support reproducible Evidence Packages for reporting, assurance, governance and regulatory interaction.
- Prevent a platform status, DOI page or disclosure from being represented as automatic legal compliance.

Institutional boundary

EMJ.LIFE and EMJ.NEXUS do not act as CARB, the California Secretary of State, an emissions reporting organization, a court, legal counsel, management, an independent assurance provider or a reporting entity merely by providing this architecture. Legal, governance and assurance responsibility remains with the authorised actors.

1. Authority and Non-Amendment Boundary

Layer	Source class	Function	Control
A	HSC §38532 / SB 253 as amended	Binding corporate GHG reporting statute.	California law.
B	HSC §38533 / SB 261 as amended	Binding climate-risk reporting statute; enforcement enjoined at cut-off.	California law plus judicial status.
C	SB 219	Binding amendments to both statutes.	California law.
D	CARB adopted/effective regulations	Implementation mechanics when approved and effective.	Version and effective date specific.
E	CARB notices, FAQs, templates, workshops	Implementation guidance, enforcement position or proposals.	Status-specific; not all are final law.
F	Judicial orders	Control enforceability during litigation.	Court and docket specific.
G	This External Supplement	Evidence identity, provenance, relationships, state and packaging.	EMJ.LIFE system-governance boundary.

1.1 Non-amendment statement

- No addition of California law as a tenth core mapping framework.
- No modification of the canonical 38-field Physical Interface or 128 MME task identities.
- No treatment of CARB workshop concepts as final requirements.
- No representation that the SB 261 injunction repeals the statute.
- No conversion of GHG Protocol alignment, TCFD/ISSB alignment or third-party assurance into proof of legal compliance.
- No implication that the U.S. SEC External Supplement is replaced or merged.

LEGAL-STATUS BOUNDARY Every requirement record must distinguish ENACTED, EFFECTIVE-REGULATION, PENDING-RULEMAKING, GUIDANCE, ENFORCEMENT-DISCRETION, ENJOINED, SUPERSEDED or HISTORICAL. A later source may change timing or enforcement without erasing the underlying statute.

2. Controlled Regulatory Baseline

Source ID	Official source	Status at cut-off	Controlled use
CA-HSC-38532	Health and Safety Code §38532, enacted by SB 253 and amended by SB 219	Enacted; SB 253 not enjoined	Corporate GHG reporting baseline.
CA-HSC-38533	Health and Safety Code §38533, enacted by SB 261 and amended by SB 219	Enacted; enforcement enjoined pending appeal	Climate-risk baseline with litigation flag.
CA-SB-219	Stats. 2024, ch. 766	Effective amendment	Timing, consolidation and administration changes.
CARB-INITIAL-REG	Initial fee/deadline regulation and modified package	Withdrawn and under modification/OAL process at cut-off	Implementation mechanics only when final.
CARB-2024-ENF	SB 253 Enforcement Notice, 5 Dec 2024	Agency enforcement position	First-cycle good-faith treatment.
CARB-2026-UPDATE	Notice of Upcoming Rulemaking Update, 24 Jun 2026	Agency notice; deadline modification pending	10 Nov 2026 working target.

Source ID	Official source	Status at cut-off	Controlled use
NINTH-CIRCUIT-25-5327	Order enjoining SB 261 enforcement pending appeal	Controlling litigation status at cut-off	Enforcement-status gate.
CA-AB-1305	Voluntary carbon market disclosures law	Related law; outside core scope	Claims/offset transparency relationship.

SOURCE DISCIPLINE The 10 November 2026 deadline is the current CARB working target and appears on CARB's program materials, but the modified initial regulation remained in rulemaking at the cut-off. The record must therefore retain both the operational target and the rulemaking-status qualifier.

3. Applicability and Entity Determination

Law	Entity population	Revenue threshold	Primary output
SB 253 / §38532	Partnership, corporation, LLC or other entity formed under California, another U.S. state, D.C. or an Act of Congress, doing business in California.	Total annual revenues exceeding USD 1 billion, based on prior fiscal year.	Annual Scope 1, 2 and 3 disclosure.
SB 261 / §38533	U.S.-organised covered entity doing business in California, subject to statutory exclusions.	Total annual revenues exceeding USD 500 million.	Biennial climate-related financial-risk report.
Parent reporting	A qualifying parent may report at parent level for itself and qualifying subsidiaries under amended statutory mechanics.	Evidence must show the included legal entities and consolidation basis.	One controlled report with entity coverage manifest.

3.1 Applicability decision record

1. Resolve the legal entity, formation jurisdiction and controlled names.
2. Select the prior fiscal year and revenue source.
3. Determine California doing-business nexus using the legally applicable test and current implementing rules.
4. Identify parent, subsidiary and consolidated-reporting relationships.
5. Apply statutory exclusions and document their legal basis.
6. Record the outcome as IN-SCOPE, OUT-OF-SCOPE, CONSOLIDATED-BY-PARENT or REVIEW-REQUIRED with approver, evidence and effective period.

LIST BOUNDARY A CARB preliminary covered-entity list is an implementation aid, not the legal determinant of applicability. Each entity remains responsible for its own supported scope decision.

4. Reporting-Entity and Consolidation Boundary

Object	Minimum attributes	Control objective
Legal entity	name, jurisdiction, identifiers, California nexus, fiscal year, revenue	Anchor the statutory reporting subject.
Ultimate parent	identity, ownership/control, fiscal year, consolidation election	Govern parent-level reporting.
Subsidiary	identity, ownership period, included/excluded status and reason	Prevent coverage ambiguity.
Organisational boundary	equity share, financial control or operational control approach where applicable	Reproduce GHG inventory boundary.

Object	Minimum attributes	Control objective
Operational boundary	Scope classification, facilities, sources, purchased energy and value-chain activities	Prevent source omission or double count.
Structural change	acquisition, divestment, merger, reorganisation, discontinued operation	Govern comparability and recalculation.
Reporting period	fiscal year, cut-off, source-period exception and restatement period	Align evidence and public output.

5. Scope 1 and Scope 2 Evidence Governance

Evidence object	Minimum record	Key control
Stationary combustion	facility, fuel, quantity, unit, period, invoice/meter, emission factor	Source-to-total lineage.
Mobile combustion	asset/fleet, fuel, activity data, period and factor	Ownership/control classification.
Process emissions	process, throughput, chemistry/method, factor and uncertainty	Method reproducibility.
Fugitive emissions	equipment, gas, inventory/change, leakage/recharge and GWP	Completeness and unit control.
Purchased electricity	meter/account, location, consumption, supplier and factor	Scope 2 source integrity.
Steam, heat or cooling	supplier, quantity, energy basis and factor	Consumed-energy boundary.
Market-based instrument	contractual instrument, geography, vintage, retirement and quality criteria	No double counting.
Aggregation	source IDs, conversion, rounding, eliminations and total	Machine-reproducible roll-up.

5.1 First-cycle state

The first 2026 submission concerns prior-fiscal-year Scope 1 and Scope 2 information. CARB’s published first-cycle materials permit practical submission routes and describe enforcement discretion. Those accommodations must be recorded as first-cycle implementation status; they do not erase the statute’s continuing architecture or justify unsupported emissions totals.

6. Scope 3 Value-Chain Evidence Governance

Control	Required evidence	Boundary
Category applicability	15-category screening, activity map, included/excluded rationale	Workshop phase-in concepts are not final until adopted.
Value-chain node	supplier/customer/activity, tier, geography, period and relationship	Node identity precedes estimate.
Primary data	supplier/activity source, unit, period, method and verification state	Primary does not automatically mean reliable.
Secondary/proxy data	dataset, geography, sector, year, factor and substitution rationale	Proxy must remain visible.
Estimate	method, assumptions, allocation, extrapolation and uncertainty	Estimate is not measured fact.
Completeness	coverage share, omissions, data gaps and residual categories	No silent zero values.

Control	Required evidence	Boundary
Good-faith basis	reasonable basis, reviewer, limitation disclosure and decision date	Safe-harbour facts must be preserved.
Correction	error, affected categories, recalculation, approval and republication	Never overwrite filed history.

SCOPE 3 STATUS The statute requires Scope 3 reporting beginning in 2027 on a CARB-specified schedule. CARB's July 2026 workshop concepts, including any category phase-in, remain pre-rulemaking proposals at the cut-off and must not be encoded as final obligations.

7. Methodology, Data Quality and Uncertainty

Domain	Controlled attributes	Required conclusion
Standard/version	GHG Protocol instrument, edition, access date and permitted alternative	Exact methodological baseline.
Factor	source, factor value, unit, geography, technology, year and GWP set	Fit-for-purpose assessment.
Calculation	formula, input IDs, conversion, allocation and rounding	Reproducible result.
Data quality	source type, completeness, temporal/geographic/technological fit	Quality profile, not a single opaque score.
Estimate/proxy	reason, model, assumptions, sensitivity and replacement plan	Transparent limitation.
Boundary judgement	decision, alternatives, rationale, approver and date	Governed management judgement.
Restatement	trigger, prior value, revised value, reason and version linkage	Comparability preserved.

8. Independent Assurance Evidence

Object	Evidence requirement	Boundary
Assurance provider	legal identity, independence, competence, conflicts and engagement period	Platform does not appoint or qualify provider.
Subject matter	entity, scopes/categories, period, boundary and reported metrics	No implied coverage beyond report.
Criteria	accounting/reporting standard, CARB rule and disclosed methodology	Criteria version controlled.
Assurance level	limited or reasonable, as legally applicable for the cycle	Do not infer reasonable assurance from limited work.
Evidence request	request, owner, source, response, exception and closure	Preserve audit trail.
Finding	misstatement/control issue, severity, response and disposition	Finding is not automatically noncompliance.
Assurance report	opinion/conclusion, date, signer, scope, limitations and hash	Complete report linked to filing.
First-cycle discretion	CARB enforcement position concerning 2026 assurance	Separate discretion from statutory text.

ASSURANCE BOUNDARY Assurance is an independent professional engagement over defined subject matter and criteria. Evidence packaging may support assurance readiness but is not itself assurance, verification, certification or a legal safe harbour.

9. Climate-Related Financial Risk Evidence

Section 38533 requires disclosure of climate-related financial risk and measures adopted to reduce and adapt to that risk. At the cut-off, enforcement is enjoined pending appellate proceedings. The evidence architecture remains useful for readiness and voluntarily published reports, but no record may describe the paused enforcement timetable as currently enforceable.

Domain	Minimum evidence	Output control
Governance	board/management roles, decisions, information flow and oversight cadence	Named accountable bodies.
Strategy	business model, horizons, dependencies, scenarios and resilience	Assumptions and limitations retained.
Risk identification	physical and transition risk, geography, asset/value-chain exposure and time horizon	Risk identity before aggregation.
Risk assessment	likelihood, magnitude, financial channel, methodology and uncertainty	No unsupported materiality conclusion.
Risk management	process, integration, threshold, owner, treatment and escalation	Link risk to control/action.
Metrics/targets	definition, baseline, boundary, target, progress and recalculation	No target claim without lineage.
Measures	mitigation/adaptation action, resources, milestone, outcome and residual risk	Activity is not effectiveness.
Public report	entity coverage, framework basis, gaps, approval, URL, date and version	Preserve report and correction history.

10. Litigation and Enforcement-Status Governance

Status object	Minimum record	Control consequence
Case	court, caption, docket, parties and challenged provisions	Authoritative litigation identity.
Order	date, scope, duration, operative language and source copy	Enforcement gate.
Affected duty	statute/provision, reporting cycle, authority and action	No overbroad inference.
Agency response	CARB advisory, non-enforcement position and next trigger	Operational status.
Appeal event	briefing, argument, decision, mandate or modification	Version update trigger.
Voluntary action	report prepared/published despite injunction	Must not be labelled compelled compliance.
Reactivation	injunction lifted/modified, new deadline and transition instruction	Authorised reopening and notification.

INJUNCTION BOUNDARY The injunction affects enforcement of SB 261 during the appeal; it does not repeal section

38533, invalidate SB 253 or convert every climate-risk disclosure into a legal filing. Each statement must identify the precise statute, duty, cycle and status.

11. Public Filing, Publication and Correction

Record	Minimum attributes
Submission	entity, cycle, filing channel, timestamp, receipt and fee status
Disclosure	Scope totals/categories or climate-risk report, period, units and method
Assurance attachment	provider, level, coverage, conclusion, date and hash
Public availability	official platform/company URL, publication date and accessibility
Entity manifest	parent and covered subsidiaries, exclusions and basis
Limitation statement	estimates, proxies, omissions, injunction or implementation status
Correction/restatement	trigger, affected disclosure, approval, refile date and supersession
Regulatory interaction	notice, request, response, enforcement action and appeal

A public page is not the evidence repository. Restricted source documents, commercially sensitive supplier information, personal data, legal advice and assurance work papers require separate access and retention controls.

12. Enforcement, Penalties and Good-Faith Records

Area	Statutory position	Evidence control
SB 253 penalties	Administrative penalties for nonfiling, late filing or other failure, capped at USD 500,000 per reporting year.	Violation, cycle, notice, factors, decision and appeal.
Scope 3 protection	No penalty for misstatements made with a reasonable basis and disclosed in good faith; 2027-2030 penalties limited to nonfiling.	Basis, methodology, review, limitations and filing proof.
SB 261 penalties	Administrative penalty framework capped at USD 50,000 per reporting year for failure/inadequacy, subject to current injunction.	ENJOINED status plus any future reactivation.
Relevant circumstances	Past/present compliance and good-faith measures are relevant.	Time-stamped remediation and governance evidence.
No automated consequence	Authority applies law and procedure.	System flags cannot impose or predict legal penalty.

13. Relationship to Other Frameworks and Laws

Regime	Relationship	Boundary
GHG Protocol	Statutory emissions accounting/reporting baseline under SB 253.	Framework use does not prove completeness or compliance.
ISSB S1/S2 / TCFD	Permitted climate-risk reporting reference under SB 261 architecture.	Mapping does not cure an inadequate report.
U.S. SEC climate rule	Federal securities disclosure architecture with separate status, scope and audience.	No merger with California duties.

Regime	Relationship	Boundary
CSRD / ESRS	May support comparable disclosures and source reuse.	Different legal scope and filing system.
AB 1305	Related transparency for voluntary carbon markets and specified climate claims.	Not a substitute for SB 253/261 reporting.
Voluntary reports	May support structured reuse where statutory requirements are satisfied.	Publication alone is not statutory compliance.

14. 128 MME Application and Logical Extension

Framework	Permitted contextual contribution	Boundary
ISSB S1/S2	Governance, risk, strategy, metrics and connected information.	California status remains law-specific.
SASB/SICS	Industry routing and metric context.	Industry metric is not statutory filing.
GRI	Impact and emissions reporting context.	Reporting does not determine applicability.
ESRS	Value-chain, emissions and control context.	EU reporting does not discharge California duties.
TNFD	Location, nature dependency and risk context.	Nature evidence is not a substitute for climate evidence.
TISFD	People and social-risk context.	Does not determine statutory climate risk.
COSO	Control environment, information, monitoring and remediation.	Control maturity is not assurance.
Scope 3	Category and value-chain emissions mapping.	California remains an external use case, not a tenth framework.
SDGs	Policy and impact context.	SDG alignment is not legal defence.

14.1 Logical Control Extension Schema

The following are logical application controls, not new columns in the canonical 38-field Physical Interface.

Logical group	Illustrative attributes	Function
legal_scope	entity; formation; revenue; CA nexus; fiscal year; exclusion; decision	Applicability.
consolidation	parent; subsidiary; ownership; included; excluded; period; rationale	Entity coverage.
inventory	scope; source; facility; activity; unit; period; aggregation	Emissions identity.
method	standard; factor; formula; allocation; estimate; uncertainty; reviewer	Reproducibility.
scope3	category; node; data_type; proxy; coverage; gap; reasonable_basis	Value-chain evidence.
assurance	provider; independence; level; criteria; finding; report; hash	Assurance lineage.
climate_risk	risk; horizon; geography; financial_channel; likelihood; magnitude	Risk identity.
measure	mitigation; adaptation; owner; resource; milestone; outcome	Action governance.
filing	cycle; deadline_status; channel; receipt; URL; correction; supersession	Publication control.

Logical group	Illustrative attributes	Function
litigation	case; order; affected_duty; injunction; agency_response; trigger	Legal-status control.

15. Controlled Evidence Package, DOI and Release Control

Component	Minimum content
Manifest	Package id/version, entity, cycle, creator, approver, hash and confidentiality.
Legal baseline	Statute/amendment, CARB source, court order, effective date and status.
Scope package	Entity, formation, revenue, California nexus, parent/subsidiary and decision.
Inventory package	Boundary, source records, calculations, factors, estimates and totals.
Scope 3 package	Category screening, nodes, data types, proxies, gaps and reasonable basis.
Assurance package	Provider, independence, criteria, level, findings and complete report.
Risk package	Governance, strategy, risk identity, financial effects, measures and residual risk.
Filing package	Disclosure, submission, receipt, public locator, fee and correction history.
Litigation package	Case, order, affected duty, agency response and reactivation trigger.
Limitations	Known gaps, uncertainty, pending rulemaking and prohibited inferences.

15.1 Public DOI Landing Page

The public page may disclose only authorised publication and provenance information: title, version, legal baseline, covered entity/period where authorised, methodology, filing state, assurance state, regulatory cut-off, correction history and approved limitations. It must not expose restricted source documents, supplier-level commercial data, personal data, assurance work papers, legal advice or protected regulatory communications.

APPROVED LANGUAGE California climate-accountability evidence has been structured, versioned, linked and reviewed through the EMJ.NEXUS evidence-infrastructure architecture for authorised use. This status is not legal advice, statutory filing, assurance, certification, regulatory approval or a determination of legal compliance.

15.2 Release gates

- SB 253, SB 261 and SB 219 are distinguished and linked to the current Health and Safety Code provisions.
- The 10 November 2026 SB 253 date is identified as CARB’s current working target with pending-rulemaking status.
- SB 261 is marked ENJOINED for enforcement at the regulatory cut-off.
- CARB workshop concepts are not represented as adopted Scope 3 or assurance rules.
- Entity, parent and subsidiary coverage is explicit.
- Scope 1, 2 and 3 evidence remains source-linked and period-controlled.
- Primary, secondary, proxy and estimated data remain distinguishable.
- Assurance readiness is not represented as assurance.
- No External Supplement series number is inserted.
- No endorsement by California, CARB or any court is implied.

Appendix A. Requirement-to-Evidence Crosswalk

Reference	Requirement / object	Controlled evidence	EMJ.NEXUS function	Boundary
HSC §38532(b)	Reporting entity and scopes	Entity, revenue, nexus, fiscal year and scope definitions	Scope identity and gate.	CARB/law controls.
§38532(c)(1)(A)-(E)	Annual disclosure and methodology	Inventory, standard, source data, structural changes and public output	Calculation and lineage.	No automatic compliance.
§38532(c)(1)(F)	Independent assurance	Provider, independence, criteria, level and complete report	Assurance package.	No assurance performed.
§38532(e)	Public digital platform	Submission, public availability, data version and access	Publication lineage.	Official platform prevails.
§38532(f)	Penalties and Scope 3 protections	Filing status, good-faith basis, notice and decision	Enforcement record.	No penalty conclusion.
HSC §38533	Climate-related financial risk	Governance, strategy, risk, measures and public report	Risk evidence chain.	Enforcement enjoined.
SB 219	Timing and consolidation amendments	Parent/subsidiary manifest and effective-date history	Version governance.	Amended text controls.
CARB notices/rules	First-cycle mechanics	Deadline status, template, guidance and enforcement discretion	Operational gate.	Status-specific.
Ninth Circuit order	SB 261 enforcement injunction	Case, order, affected duty and agency response	Litigation-state gate.	Not repeal.
AB 1305	Related claims/offset transparency	Claim, project/credit data and public disclosure	Related evidence linkage.	Outside core scope.

Appendix B. Minimum California Climate Evidence Record

Domain	Required record
Control	record_id; version; state; owner; reviewer; created_at; updated_at
Source	source_id; authority class; provision; status; effective date; locator; hash
Scope	entity; formation; revenue; fiscal year; CA nexus; exclusion; decision
Consolidation	parent; subsidiary; ownership; included/excluded; period; rationale
Inventory	scope; source; facility/activity; unit; period; factor; calculation; total
Scope 3	category; node; data type; proxy; coverage; gap; reasonable basis
Method	standard/version; formula; allocation; estimate; uncertainty; approver
Assurance	provider; independence; criteria; level; request; finding; report; hash

Domain	Required record
Climate risk	risk; horizon; geography; financial channel; likelihood; magnitude; uncertainty
Measure	mitigation/adaptation; owner; resource; milestone; outcome; residual risk
Filing	cycle; deadline status; channel; receipt; public URL; fee; correction
Litigation	court; docket; order; affected duty; injunction; agency response; trigger
Authority	request; response; enforcement action; penalty; appeal; applicable law

Appendix C. Evidence Conflict and Escalation Protocol

7. Register conflicting evidence without overwriting either source.
8. Identify every scope decision, emissions total, assurance conclusion, climate-risk statement or filing dependent on the disputed fact.
9. Classify the conflict as contextual, calculation-relevant, boundary-critical, assurance-critical, filing-critical or legal-status-critical.
10. Apply REVIEW-REQUIRED, HOLD, CORRECTION-PENDING or ENJOINED where appropriate.
11. Assess confidentiality, privilege, privacy and commercial-sensitivity constraints before collection or disclosure.
12. Seek additional information through an authorised and proportionate channel.
13. Route legal, emissions-accounting, assurance, financial-risk or litigation issues to qualified reviewers.
14. Record the authorised resolution, residual uncertainty and reasoned treatment.
15. Issue a new Evidence Package version and preserve the filed and superseded history.
16. Notify the reporting organization, CARB, stakeholders or assurance provider only where required and authorised.

Appendix D. Cryptographic Source Manifest

This v1.0 publication registers official locators and source status. Byte-level hashes must be inserted after controlled acquisition. A locator alone is not a byte lock.

Source ID	Official locator	Byte-lock state
CA-SB-253	https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB253	ACQUISITION / HASH REQUIRED
CA-SB-261	https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB261	ACQUISITION / HASH REQUIRED
CA-SB-219	https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB219	ACQUISITION / HASH REQUIRED
CARB-PROGRAM	https://ww2.arb.ca.gov/our-work/programs/california-corporate-greenhouse-gas-reporting-and-climate-related-financial-risk	WEB CAPTURE / HASH REQUIRED
CARB-SB253-DATA	https://ww2.arb.ca.gov/our-work/programs/corporate-ghg-reporting/corporate-disclosure-climate-data	WEB CAPTURE / HASH REQUIRED
CARB-SB261-RISK	https://ww2.arb.ca.gov/our-work/programs/corporate-ghg-reporting/climate-related-financial-risk	WEB CAPTURE / HASH REQUIRED
CA-AB-1305	https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1305	RELATED / HASH REQUIRED

Appendix E. Citation Language and Legal-Status Labels

E.1 Core-document reference

APPROVED LANGUAGE California climate-accountability materials are controlled through EMJ.LIFE California Corporate Climate Accountability Laws Emissions, Assurance and Financial Risk Evidence Governance External Supplement Appendix v1.0 (EMJ-EXT-US-CA-CLIMATE-2026-APPX). They support entity, boundary, emissions, value-chain, estimate, assurance, climate-risk, filing and legal-status evidence. They do not amend the canonical EMJ.NEXUS architecture or determine legal compliance.

E.2 Task-note language

APPROVED LANGUAGE California climate-accountability content, if used, is recorded as an external regulatory use case linked to the relevant canonical task and Evidence Unit. Canonical framework routing, points, value factors, weights, RCF, MCP, AEU, NTCC, Evidence Tier, assurance and claims conclusions remain unchanged.

E.3 Status labels

Label	Approved meaning
ENACTED	Statutory provision remains in law.
EFFECTIVE-REGULATION	Implementing regulation is approved and effective.
PENDING-RULEMAKING	Agency proposal or modification is not yet final.
GUIDANCE	Agency support material without independent statutory effect.
ENFORCEMENT-DISCRETION	Agency describes how it presently intends to enforce.
ENJOINED	Court order presently prevents identified enforcement action.
SUPERSEDED	A later controlled source replaces current-use status.

E.4 Disclaimer

APPROVED LANGUAGE This supplement does not replace California statutes or regulations, CARB instructions, judicial orders, official reporting channels, independent assurance, or professional legal, emissions-accounting and financial-risk advice. Inclusion within EMJ.NEXUS does not imply endorsement, certification, approval or recognition by the State of California, CARB or any court.

Document Control and Disclaimer

Prepared by EMJ.LIFE as an independent controlled external regulatory supplement for EMJ.NEXUS evidence infrastructure. It is not an official publication of the State of California or the California Air Resources Board.

Applicable statutes, effective regulations, judicial orders and decisions of competent authorities prevail. Users remain responsible for legal, accounting, assurance, privacy and professional advice and for satisfying all applicable obligations.

Publication governance note: the complete DOI must not be displayed until registration is complete. Pending CARB rulemaking, Scope 3 implementation, assurance requirements and the SB 261 appeal are mandatory update triggers.