



The Force Multiplier for Lean Sustainability Teams Facing SB 253

How AI-driven emissions reporting lets a team of one to three meet this fall's deadline, and build the Scope 3 foundation that comes due in 2027.



Reporting emissions as required by the world's fourth-largest economy

If you run sustainability at a company doing somewhere between \$1 and \$5 billion in revenue, there's a real chance you run it alone, or with one or two other people. You already know the November 2026 deadline for California's climate disclosure rule is coming, and may be concerned that your current tools and systems aren't robust enough for a third-party audit. This piece is for you.

California is now the fourth-largest economy in the world, roughly \$4.1 trillion in GDP and about 14% of all US output. So while SB 253 and 261, CA's climate disclosure laws, are state legislation, they have national and international implications. SB 253 reaches an estimated 5,000 to 5,400 companies that do business in California, and only about 313 of them are actually headquartered there.

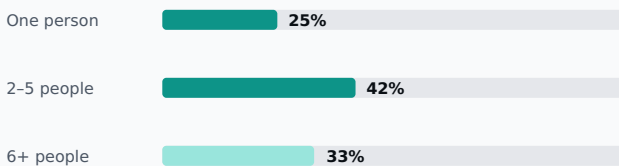
CA's new laws are hitting the sustainability industry at a time when teams are thin. Southwest cut its sustainability staff by around 15% in early 2025. Nike's reductions fell hard on its sustainability team. More than 200,000 federal environmental positions were eliminated in early 2025.

Most sustainability officers are either a department of one, or lead a team of less than 5. Among leaders at companies under \$5 billion in revenue, 63% say reporting alone already eats most of their week, eating into time that could be focused on sustainability action.

This challenging landscape is having real impacts on sustainability pros. Reporting also crowds out the time you could spend devising strategies to bring emissions down. Most of the week goes to counting and documenting them, with the change work waiting for time that never quite arrives.

How US sustainability functions are staffed

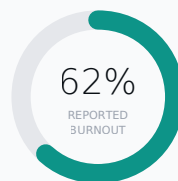
Share of US companies by sustainability team size



Source: Conference Board

The human cost of the reporting grind

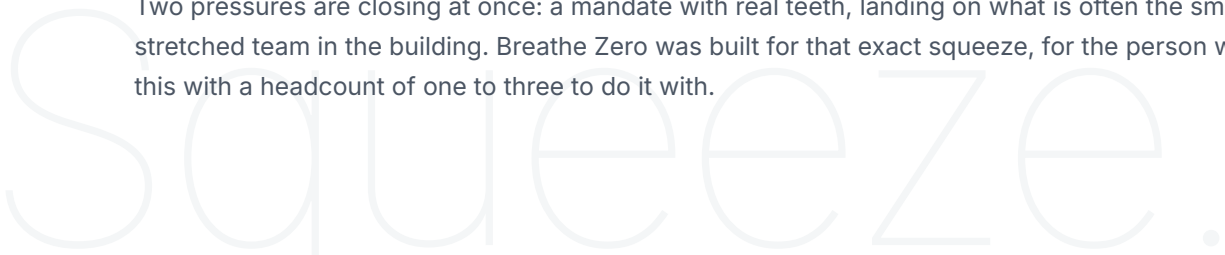
Sustainability professionals, past 12 months



62% reported burnout in the past year, and roughly a third have thought about leaving the field entirely. Among leaders at companies under \$5B, 63% say reporting alone eats most of their week.

Source: Eco-Business; Conference Board

Two pressures are closing at once: a mandate with real teeth, landing on what is often the smallest and most stretched team in the building. Breathe Zero was built for that exact squeeze, for the person who got handed all of this with a headcount of one to three to do it with.



The deadline this fall, and beyond

The initial deadline itself is straightforward: by November 10, 2026, if your company clears \$1 billion in revenue and does business in California, you have to report your Scope 1 and Scope 2 emissions to the California Air Resources Board for the prior fiscal year. CARB is granting first-year enforcement discretion for companies making a good-faith effort, so the immediate risk in 2026 is less about a fine than about being caught unprepared for what's stacked up right behind it.

<p>Nov 10, 2026</p> <p>Scope 1 & 2 report due to CARB, with limited assurance. First-year enforcement discretion for good-faith efforts.</p>	<p>2027</p> <p>Scope 3 reporting begins: value-chain data that cannot be assembled in the quarter before it's due.</p>	<p>2030</p> <p>Assurance escalates to reasonable assurance for Scope 1 & 2, with Scope 3 assurance arriving around the same time.</p>
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The stakes are concrete, and they steepen over time. The law authorizes penalties of up to \$500,000 per reporting year. Reporting alone isn't enough; you need to ensure data is accurate too, with less leniency as time goes on. A simple spreadsheet is unlikely to survive an auditor applying reasonable assurance.

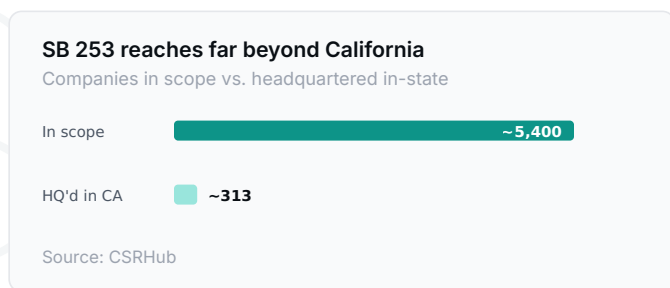
Alongside SB 253, if your company is above \$500 million in revenue, SB 261 expects a climate-related financial risk report. Enforcement is paused right now under a court injunction, so it's effectively voluntary for the moment, though the obligation isn't going anywhere. Most sustainability leaders in your seat have never run a climate risk assessment. Knowing you have to disclose climate risk, and knowing how to assess it, document it, and stand behind it, are two very different things.

The Scope 3 challenge

Scope 3 emissions are the stickiest part of the law, because they demand the earliest preparation. For US companies, California is effectively the only mandate that requires them. The SEC has moved to rescind its climate rule, which never required Scope 3 in any case, and similar state bills are still in their legislatures. The EU has required large companies to disclose Scope 3 under its CSRD framework, and Japan made the same move law in early 2026. This is where global regulation has been heading for years: California isn't an outlier, it's the point where that international standard finally landed in the US, and SB 253 just sets the date.

Scope 1 and 2 are hard but bounded, and ultimately traceable: the fuel you burn, the energy you buy. Scope 3 is a different animal. It's everything you cause but don't control: purchased goods, capital goods, business travel, the entire supply chain. That data lives in other people's systems, in formats nobody agreed on, on schedules you don't set.

For a team of one to three, chasing emission factors across hundreds of suppliers by hand every year is rarely sustainable, and the gaps show up at the worst possible time: when a third party asks you to prove how you reached a number.



The week this actually becomes

Picture the version of this that lands on your desk. It's a Tuesday, and you're three weeks from a reporting milestone. You've got a spreadsheet open with a tab for each emissions category, and most of them are waiting on numbers you don't have yet. You email a supplier for fuel data and get an out-of-office. You ask procurement for a spend file and get a version from last quarter. You track down an emission factor, then lose forty minutes trying to remember where you sourced the last one so your methodology stays consistent. Any one of these is a five-minute problem. The trouble is that there are a hundred of them, they all route through you, and there's no one to hand a piece of it to.

That's the real shape of the work. Not one big task, but a sprawl of small ones strung across other people's inboxes and systems, each manageable alone and unmanageable at the volume the law expects, every year, on a schedule you don't set. And the third party who shows up afterward won't be grading effort; they'll be asking how you got each number and expecting the answer to hold. So before we get to the tools the market will point you toward, it's worth being clear about what any of them actually has to solve, because most of them handle one slice of this and leave the rest exactly where it was.

Four standard fixes, and what each one leaves behind

If you go looking for help, most research will lead you to one of four options. Each one solves part of the problem and tends to leave the part that matters most for someone in your position.

01

Legacy carbon accounting tools

They handle Scope 1 and 2 competently and treat Scope 3 as an afterthought, if they cover it at all. They'll get you to November 2026 and leave you exposed the year Scope 3 lands and the assurance bar rises.

02

Enterprise sustainability & GRC suites

Enterprise platforms require as much work to install as they do to use: implementation and training alone is a months-long project, and most work best with a department of ten to fifteen. Picture a three-person team that just signed a six-figure enterprise platform: the rollout becomes a project with your name on every line item, and the tool meant to save you time turns into the most time-consuming system you own.

03

Consultants

Sustainability consulting groups are skilled, effective, and expensive. They can produce a report, and a good one. But the capability leaves when they do. You pay again next cycle, the knowledge never lands in-house, and you're no more self-sufficient than you were before the invoice.

04

Spreadsheets & DIY

This is where most lean teams actually live, and it works right up until the day it doesn't. Imagine handing spreadsheet-based numbers to a third-party auditor under reasonable assurance. They ask for version history, source data, methodology, who changed what and when. The spreadsheet has no answer, because it was never built to be audited, and the missing data lineage turns into a compliance failure.

Most of the paid options share a quieter flaw too: they don't fit the stack you already run. They land as overhauls that replace what you have, or as external systems that sit outside your workflows and never quite connect to them.

A platform built for you, in this moment

This is the gap Breathe Zero was custom-made to fill. It was designed from the start for solo and small departments. If you're the sustainability officer at a midsize company, penalties for under-reporting or reporting incorrectly fall squarely on your head, but you have limited support to make sure your numbers hold up. It's a tough situation, and you need tools that work intuitively and fast. Breathe is the infrastructure for someone who can't absorb a penalty or survive a year-long implementation.

AUDIT-READY

Your numbers survive assurance, and so do your claims

Standardized emission factors and built-in data lineage mean that when a third party asks how you got a figure, the answer is already there, sourced and versioned. That same rigor is the foundation under any target you set publicly: the real line between a credible climate strategy and greenwashing.

AUTOMATED

The manual work that eats your week gets automated

The platform handles the collection, categorization, and calculation that currently consumes your days, in a single click. It serves as the force multiplier that gets you back to strategy and away from being mired in spreadsheets.

INTEGRATED

It fits the stack you already run

Stand up a program from scratch, or integrate it into your existing systems to close the Scope 3 gap. Its flexible tooling connects to what you have rather than overhauling it or sitting outside it, with no forced rip-and-replace.

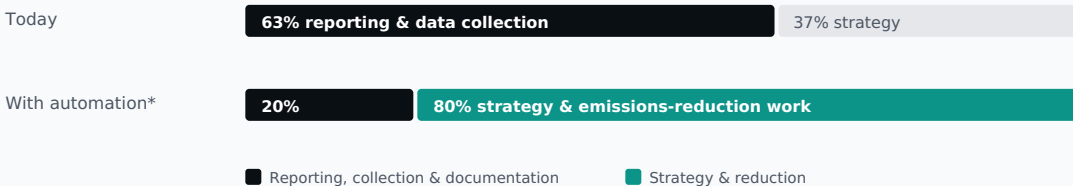
ALL THREE SCOPES

Rigorous reporting for every scope, from 1 to 3

Scope 1 and 2 come first, and they have to hold up to assurance now. Scope 3 follows in 2027, and because you can't assemble it in the quarter before it's due, the work starts well ahead of the deadline. Rather than bolting value-chain emissions onto a Scope 1 and 2 tool, Breathe Zero handles all three scopes on one platform: the version still standing when 2027 and 2030 arrive.

Where the lean team's week goes

Share of working time: leaders at companies under \$5B in revenue



Source: Conference Board (today). *Post-automation split is illustrative of the shift Breathe Zero is designed to deliver.

What leverage looks like on a lean team

The clearest way to see what the right infrastructure changes is to follow the people it was built for: the department of one, and the team of three staring down 2027.

The department of one

Director of Sustainability · \$2.1B food & beverage manufacturer

Maya runs sustainability alone at a company with 14 production facilities and a supplier list that runs past four hundred. Her year used to have a shape: three quarters of collecting (utility bills pulled site by site, fleet fuel logs, supplier spreadsheets in whatever format each vendor preferred) and one quarter of writing it all up. Then an early assurance review asked her to show how a single purchased-goods figure was derived, and she realized the trail existed only in her inbox.

The shift wasn't hiring; there was no headcount coming. It was moving the collection to infrastructure. Utility and fuel data now flow in through direct connections, supplier submissions land in one standardized intake, and every figure carries its source and version history by default. The question that once took a week of inbox archaeology is now a lineage view she can open in a meeting.

The audit trail she couldn't produce is now the default state of every number she reports, and the quarters she spent collecting have become the time she spends reducing.

1 → 3 scopes

COVERAGE, SAME HEADCOUNT

400+

SUPPLIER FORMATS → ONE INTAKE

3 quarters

OF MANUAL COLLECTION RECLAIMED

The team of three

Sustainability team · \$1.6B logistics & distribution company

Dev's three-person team had a working Scope 1 and 2 program: a legacy tool, a practiced routine, clean numbers. Then they mapped their footprint honestly and found that value-chain emissions were roughly ninety percent of it, scattered across contracted carriers, warehouse fit-outs, and a procurement system that had never been asked an emissions question. The 2027 Scope 3 deadline meant building supplier data infrastructure now, and a rip-and-replace rollout would consume the team it was supposed to help.

So they didn't replace anything. The platform connected to the procurement and ERP systems already in place, matched spend data to standardized emission factors automatically, and handled the supplier outreach (requests, reminders, format validation) that would otherwise have been one person's entire job. The team's role shifted from chasing data to reviewing exceptions.

Three people now operate a program with the reach of a large department, not by working more hours, but by letting the technology do the chasing.

~90%

OF FOOTPRINT WAS SCOPE 3

0

SYSTEMS RIPPED & REPLACED

2027

BASELINE READY AHEAD OF MANDATE

Illustrative composite scenarios, drawn from the lean-team situations Breathe Zero is designed to serve.

Lean.

Build a Scope 3-ready infrastructure in time for 2027

SB 253 and 261's deadlines are looming, and the first is just the beginning. The first deadline sits roughly four months out, on November 10, while Scope 3 follows in 2027. The assurance bar climbs to reasonable assurance by 2030. You need more leverage from your small team to withstand a compliance audit with real teeth.

It's worth being honest about what that shift feels like from where you sit. Right now, the job is mostly defense: chasing numbers you can't quite verify, bracing for the audit that asks how you got them, watching the strategic work you were actually hired to do slide to a someday that never comes. The standardized factors and built-in lineage change the audit from a thing you dread into a question you can already answer. The automated collection hands back the week that used to disappear into your spreadsheet. And the single platform across all three scopes means the Scope 3 reckoning in 2027 isn't a cliff you're walking toward; it's something you've been building for all along.

Breathe Zero was built for exactly this moment: lean teams, aggressive timelines, real penalties, and the need to get Scope 3 right from the start rather than retrofitting it in a panic. The companies that come through California's mandate in good shape will be the ones that gave a small team the power to do the work of a large one. With the reporting grind automated, the hours you've been pouring into counting emissions go back to the work that actually lowers them, protecting business interests and the planet.

Nov 10

2026: SCOPE 1 & 2 DUE TO CARB

2027

SCOPE 3 REPORTING BEGINS

2030

REASONABLE ASSURANCE REQUIRED

The time to start building is now, while the window is still open.