

September 18, 2025

California Air Resources Board
1001 I Street
Sacramento, CA 95814

RE: Public Comment on Implementation of SB 253 and SB 261

Dear Members of the California Air Resources Board (CARB),

On behalf of The Lane Construction Corporation (Lane), I appreciate the opportunity to provide public comments on the implementation of Senate Bills 253 and 261. As Director of Corporate Social Responsibility, I write to express our support for California's leadership in advancing climate accountability and transparency, and to offer feedback on the regulatory framework.

SB 253 – Climate Corporate Data Accountability Act

We welcome the flexibility for companies to comply with SB 253 through either subsidiary-level or parent-level disclosure. Lane is a subsidiary of Webuild S.p.A. a publicly listed company in Italy. Webuild prepares and discloses consolidated group GHG emissions (scope 1, 2, and 3) in accordance with the Greenhouse Gas Protocol, and other recognized standards (i.e., European Sustainability Reporting Standards – ESRS).

Parent Level - Consolidated Emissions Reporting

Under the current definitions, Lane qualifies as a “reporting entity” while Webuild does not. Since Lane's emissions are aggregated in Webuild's consolidated disclosures (e.g., Sustainability Statement), we respectfully request that CARB confirm acceptance of parent-level emissions to fulfill the subsidiary's compliance obligations under SB 253.

Parent Level - Consolidated Limited Assurance

Webuild's consolidated GHG emissions and related ESG disclosures are subject to limited assurance by a third-party, in accordance with the Standard on Sustainability Assurance Engagements (SSAE Italy), Legislative Decree No. 125 (Italy), Directive 2022/2464 (EU), and European Sustainability Reporting Standards (ESRS). SSAE Italy is grounded in ISAE 3000R (Revised); in principle this aligns with “professional standards” and assures non-financial disclosures.

We request CARB to clarify whether such limited assurance, provided at the parent-level and aligned with recognized international standards will be acceptable for Lane as a reporting subsidiary under SB 253, even when the parent company itself is not a reporting entity.

SB 261 – Climate-Related Financial Risk Disclosure Act

We appreciate CARB's publication of the Draft Checklist for Climate-Related Financial Risk Disclosures. The guidance states:

"If a subsidiary of a parent company qualifies as a covered entity under HSC § 38533, the subsidiary is not required to prepare a separate climate-related financial risk report (if the parent company is reporting on its behalf)."

We recommend that this provision be clearly confirmed in the final regulation. Specifically, we ask CARB to affirm that a parent company may submit a consolidated disclosure (e.g., Sustainability Statement) that includes climate-related financial risk on behalf of a reporting subsidiary, even if the parent company itself is not required to report.

"All Climate Related Financial Risk reports must meet the requirements established in HSC § 38533, and then be posted on the company's own website (as required by statute). Reporting entities must then post the location of their public link to their initial climate-related financial risk report on CARB's public docket as outlined above."

Currently, parent company Webuild publishes annually a Sustainability Statement, which only includes a portion of the information disclosed in the CDP corporate questionnaire. The CDP questionnaire meets the requirements of SB 261 and is exclusively available on the CDP website. It is important to note that Webuild has always submitted its responses as "Public." However, CDP has recently updated its ["Terms of Disclosure"](#) and ["Terms and Conditions"](#) related to data access on its website. Now, it is necessary to pay a fee and obtain a license to access data and questionnaires. Will CARB accept the CDP corporate questionnaire submitted by Webuild as "Public" on the CDP website to fulfil its obligations under SB 261?

Lane is committed to advancing sustainability and transparency in alignment with global standards. We appreciate CARB's thoughtful approach to implementing these important laws and its continued engagement with industry stakeholders to ensure practical and effective compliance pathways.

Thank you for the opportunity to contribute to this process.

Sincerely,

Meagan Sylvia

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