



March 21, 2025

California Air Resources Board (CARB)
1001 I Street
Sacramento, CA 95814

Re: California Climate-Disclosure Legislation: Senate Bills 253 and 261, as amended by SB 219

Veolia North America (VNA) is pleased to provide these comments in response to the Information Solicitation to Inform Implementation of California Climate-Disclosure Legislation: Senate Bills 253 and 261, as amended by SB 219.

VNA is a wholly owned subsidiary of Veolia Environnement S.A. (Veolia Group), one of the largest environmental services companies in the world. VNA provides water, waste and energy solutions across the United States. Veolia Group aims to reduce global scope 1 and 2 greenhouse gas (GHG) emissions by 50% by 2032 and to achieve net zero scope 1, 2 and 3 emissions by 2050. Veolia Group has been a leader in climate reporting for many years.

As CARB works to develop an implementation framework, a critical issue that VNA seeks clarity on is the corporate structure for reporting. VNA respectfully requests that companies be allowed to report their climate disclosures using an operational hierarchy rather than a legal hierarchy. We have a strong understanding of our GHG emissions and manage the decarbonization strategy of our business units in the United States across the water, waste, and energy sectors.

For VNA and other companies like ours, it would be challenging to report our domestic GHG emissions using the legal framework of the company established under US law, as it does not accurately reflect our operational structure. We therefore ask CARB to allow us to use the operational framework to report our GHG emissions as it will accelerate implementation and result in more efficient and accurate reporting.

In closing, VNA appreciates CARB's efforts to implement the legislation. VNA looks forward to continued engagement with CARB on this important matter. Please contact me at (857) 272-2259 or Luce.Giraud@veolia.com with any questions you may have.

Sincerely,

Luce Giraud
Director
Sustainable Finance
Veolia North America

A handwritten signature in blue ink, appearing to read "Luce Giraud", written over a horizontal line.