October 29, 2025

California Air Resources Board
1001 I Street
Sacramento, CA 95814

RE: Public Comment on Scope 1 and Scope 2 Emissions Draft Reporting Template (With Correction)

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

On behalf of The Lane Construction Corporation ("Lane"), a subsidiary of Webuild S.p.A ("Webuild"), I appreciate the opportunity to provide stakeholder input on the Scope 1 & 2 Emissions Draft Reporting Template (Template).

Disclosure by Source vs. Gas
Lane is preparing for parent-level consolidated reporting to comply with SB 253. Webuild reports consolidated GHG emissions (Scopes 1, 2, and 3) in accordance with the Greenhouse Gas Protocol and other recognized standards, including the European Sustainability Reporting Standards (ESRS). These emissions are not disaggregated by source or individual greenhouse gases. While CDP disclosure provides this source-level data for scope 1, this granularity is not available for scope 2. We recommend modifying the Template to reflect these practices and to align with international reporting frameworks.

Organizational Boundaries
The Webuild reporting boundary and consolidation methods follow the Corporate Sustainability Reporting Directive (CSRD) and ESRS. The boundary mirrors the Group's consolidated financial statements and includes the parent and its fully consolidated subsidiaries, applying the operational control approach. Joint operations are reported proportional, consistent with financial reporting.

Mandating a single organizational boundary approach would conflict with global standards. Imposing a rigid approach could misrepresent emissions responsibility, hinder comparability, and increase compliance burdens. We urge CARB to retain flexibility to ensure accuracy, transparency, and alignment across jurisdictions.

Intensity/Efficiency Ratio
We recommend updating the Template to allow reporting of combined Scope 1 and 2 GHG emissions intensity in tCO_2e per million dollars of revenue, a widely used and practical metric.

Transparency in Methods
Webuild uses various data sources for emission factors across Scope 1, 2, and 3. While some factors are publicly available, others, particularly for Scope 2, require licensed access and cannot be shared. We recommend CARB consider this limitation when requesting this information.

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Template Suggestions and Corrections
Webuild's consolidated sustainability reporting Scope 1 emissions from mobile combustion are aggregated with those from stationary combustion and are not reported as separate categories. Moreover, this information is not disclosed through the CDP questionnaire.

The current Template omits Scope 1 emissions from stationary combustion, which represents a significant portion of the Group total Scope 1 emissions. We respectfully request that CARB consider this category in Template revisions.

We also seek clarification on how the sum of emissions from mobile combustion sources, process sources, and fugitive sources corresponds to the total direct emissions. Clear guidance on this point would support consistency and transparency in reporting.

Scope 2 emissions from purchased or acquired electricity, the primary source of Scope 2 emissions for the Group, is not reflected in the Template. Additionally, the Template does not request Scope 2 data using both the location-based and market-based approaches, which are standard under international frameworks. Including both methodologies would enhance alignment with global reporting practices.

We further recommend updating the Employer Identification Number (EIN) field to a numeric data type to reflect its standard format and improve data integrity. Moreover, the question "If no to previous response, provide an explanation" does not currently accept free-text input, limiting the ability to provide meaningful clarification. Allowing free-text input, limiting the ability to provide meaningful clarification. Enabling free-text responses would improve usability and support more accurate disclosures.

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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