

Operator's summary emissions report

Ludhiana Bolt Works Pvt Ltd (sample) · 2026-01-01 to 2026-12-31

Sample report: the company, its ledger and its figures are fictional.

Structure: Commission Implementing Regulation (EU) 2025/2547, Article 10 and Annex IV point 1.2. Prepared from the installation's monitoring data for verification by an accredited verifier (Implementing Regulation (EU) 2025/2546); the verified report is transmitted through the CBAM Registry where the operator is registered, otherwise by other means, in English. A declarant can use actual values only with the verification report.

1. Operator

Name	Ludhiana Bolt Works Pvt Ltd (sample)
Corporate or activity registration number	SAMPLE-CIN-0002
Address (English)	Focal Point, Phase 8, 141010, Ludhiana, IN - India

2. Installation under verification

Name	Ludhiana Bolt Works Pvt Ltd (sample)
Unique installation identifier in the CBAM Registry	not provided
UN/LOCODE	not provided
Address (English)	Focal Point, Phase 8, 141010, Ludhiana, IN - India
Coordinates of the main emission source	30.88, 75.85

3. Production processes and routes, with goods per process

Production process / route	All production routes
Aggregated goods category	Iron or steel products
Goods (CN)	73181582

4. For each of the goods

CN code	73181582
Name	Hex bolts
(a) Specific direct embedded emissions, t CO2e/t	5.56464
(b) Share of embedded emissions from default values	92.1%

(c) Indirect emissions	not applicable: iron and steel goods are listed in Annex II to Regulation (EU) 2023/956, so indirect emissions are not part of their CBAM obligation
(d) Electricity	not applicable: the good is not electricity
(e)-(f) Free allocation / Specific embedded free allocation, t CO2e/t	1.48785
(e)-(f) Free allocation / Unit	t CO2e / t
(e)-(f) Free allocation / From the production process	0.03705
(e)-(f) Free allocation / From precursors	1.4508
(e)-(f) Free allocation / CBAM benchmark used / Value, t CO2e/t	0.038
(e)-(f) Free allocation / CBAM benchmark used / Column	A (process benchmark, actual data)
(e)-(f) Free allocation / CBAM benchmark used / Route	all routes
(e)-(f) Free allocation / CBAM factor	0.975
(e)-(f) Free allocation / Cross-sectoral correction factor	1.0
(e)-(f) Free allocation / Production year	2026
(e)-(f) Free allocation / Method	Implementing Regulation (EU) 2025/2620, Annex points 3.1 and 3.3: CBAM factor x cross-sectoral correction factor x process benchmark, plus each precursor's mass per tonne x its specific embedded free allocation
(e)-(f) Free allocation / Precursors / CN code	72131000
(e)-(f) Free allocation / Precursors / Made	purchased
(e)-(f) Free allocation / Precursors / Mass per tonne of good, t/t	1.090909
(e)-(f) Free allocation / Precursors / Specific embedded free allocation, t CO2e/t	1.3299
(e)-(f) Free allocation / Precursors / Basis	default benchmark, Column B, route C, carbon steel, BF/BOF

5. Total direct emissions

Installation, t CO2e	2423.52
Per production process, t CO2e / All production routes	2423.52

6. Indirect emissions of the installation

Value	not applicable: iron and steel goods are listed in Annex II to Regulation (EU) 2023/956, so indirect emissions are not part of their CBAM obligation
-------	--

7. Measurable heat imported or exported

Imported	no
Exported	no

8. Zero-rated fuels

Used	no
------	----

9. Waste gases

Produced and used inside the installation	not provided
Imported	no
Exported	no

10. CO2 capture

Used	no
------	----

11. Electricity produced inside the installation

Produced inside the installation	no
----------------------------------	----

12. Precursors for which default values were used

CN code	72131000
Name	Bars and rods of iron or non-alloy steel, hot-rolled, in irregularly wound coils
Country of origin	IN
Default value, t CO2e/t	4.697
Default value source	Implementing Regulation (EU) 2025/2621, Annex I (India table), 2026 column

13. Precursors for which actual values were used

Entries	none
---------	------

14. Precursors of one CN code from different reporting periods

Entries	none
---------	------

15. Precursors of one CN code from several installations

Entries	none
---------	------

16. Operator and installation of origin of precursors

CN code	72131000
Values used	default
Operator	not provided
Installation	not provided
Installation identifier in the CBAM Registry	not provided
Reporting period	not provided

Sector-specific parameters (Annex IV point 2)

Main reducing agent	Coal or coke
Steel mill identification	IN-SAMPLE-MILL-01
Mn, %	0.8
Cr, %	0.1
Ni, %	0.05
Other alloy elements, %	0.1
Carbon, %	0.2
Other materials, %	0.0
Pre-consumer scrap, %	20.0
Scrap per tonne of product, t/t	1.05