

Operator's summary emissions report

Raipur Billet 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	Raipur Billet Works Pvt Ltd (sample)
Corporate or activity registration number	SAMPLE-CIN-0001
Address (English)	Plot 14, Industrial Area, 492001, Raipur, IN - India

2. Installation under verification

Name	Raipur Billet Works Pvt Ltd (sample)
Unique installation identifier in the CBAM Registry	not provided
UN/LOCODE	INRPR
Address (English)	Plot 14, Industrial Area, 492001, Raipur, IN - India
Coordinates of the main emission source	21.25, 81.63

3. Production processes and routes, with goods per process

Production process / route	Electric arc furnace
Aggregated goods category	Crude steel
Goods (CN)	72061000

4. For each of the goods

CN code	72061000
Name	Billets
(a) Specific direct embedded emissions, t CO2e/t	0.62639
(b) Share of embedded emissions from default values	44.4%

(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	0.15808
(e)-(f) Free allocation / Unit	t CO2e / t
(e)-(f) Free allocation / From the production process	0.02632
(e)-(f) Free allocation / From precursors	0.13175
(e)-(f) Free allocation / CBAM benchmark used / Value, t CO2e/t	0.027
(e)-(f) Free allocation / CBAM benchmark used / Column	A (process benchmark, actual data)
(e)-(f) Free allocation / CBAM benchmark used / Route	E, carbon steel, scrap/EAF
(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 / 1. CN code	72011011
(e)-(f) Free allocation / Precursors / 1. Made	purchased
(e)-(f) Free allocation / Precursors / 1. Mass per tonne of good, t/t	0.1
(e)-(f) Free allocation / Precursors / 1. Specific embedded free allocation, t CO2e/t	1.17975
(e)-(f) Free allocation / Precursors / 1. Basis	default benchmark, Column B, route all routes
(e)-(f) Free allocation / Precursors / 2. CN code	72031000
(e)-(f) Free allocation / Precursors / 2. Made	purchased
(e)-(f) Free allocation / Precursors / 2. Mass per tonne of good, t/t	0.044444

(e)-(f) Free allocation / Precursors / 2. Specific embedded free allocation, t CO2e/t	0.31
(e)-(f) Free allocation / Precursors / 2. Basis	producer's verified value
5. Total direct emissions	
Installation, t CO2e	13464.0
Per production process, t CO2e / Electric arc furnace	13464.0
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	72011011

Name	Pig iron and spiegeleisen, in pigs, blocks or other primary forms
Country of origin	IN
Default value, t CO2e/t	2.783
Default value source	Implementing Regulation (EU) 2025/2621, Annex I (India table), 2026 column

13. Precursors for which actual values were used

CN code	72031000
Name	Ferrous products obtained by direct reduction of iron ore and other spongy ferro
Country of origin	IN
Reporting period	2026-01-01 to 2026-12-31
Year used in production	2026
Specific embedded emissions (direct), t CO2e/t	1.1
Specific embedded emissions (indirect)	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

14. Precursors of one CN code from different reporting periods

Entries	none
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15. Precursors of one CN code from several installations

Entries	none
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16. Operator and installation of origin of precursors

1. CN code	72011011
1. Values used	default
1. Operator	not provided
1. Installation	not provided
1. Installation identifier in the CBAM Registry	not provided
1. Reporting period	not provided
2. CN code	72031000

2. Values used	actual
2. Operator	Sample DRI Pvt Ltd
2. Installation	DRI unit 2
2. Installation identifier in the CBAM Registry	IN-SAMPLE-77
2. Reporting period	2026-01-01 to 2026-12-31

Sector-specific parameters (Annex IV point 2)

Main reducing agent	Coal or coke
Mn, %	0.8
Cr, %	0.1
Ni, %	0.05
Other alloy elements, %	0.1
Carbon, %	0.2
Pre-consumer scrap, %	20.0
Scrap per tonne of product, t/t	1.05