



EUROPEAN
COMMISSION

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ANNEX 1

ANNEX

to the

Commission Implementing Regulation (EU) .../...

**on the application of the principles for verification of declared embedded emissions
pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council**

ANNEX – Template of the verification report

1. GENERAL IDENTIFICATION DATA

1.1. Identification of the operator and the installation

- (a) name of the operator;
- (b) corporate or activity registration number of the operator;
- (c) full address in English
- (d) the installation under verification, identified by the following data:
 - (1) name of the installation;
 - (2) unique installation identifier in the CBAM Registry;
 - (3) applicable United Nations Code for Trade and Transport Location (UN/LOCODE) of the location;
 - (4) address and geographical coordinates of the installation, expressed in longitude and latitude, including six decimals.

1.2. Identification of the verification report

- (a) unique identifier of the verification report;
- (b) applicable reporting period.

1.3. Identification of the verifier

- (a) name of the verifier;
- (b) address where the verifier is established;
- (c) where the verifier outsourced verification activities, address(es) of office(s) of the verification team;
- (d) accreditation number of the verifier;
- (e) name of the national accreditation body;
- (f) country of establishment of the national accreditation body;
- (g) expiration date of the accreditation;
- (h) any scope of accreditation relevant for CBAM.

2. INFORMATION ON THE VERIFICATION

2.1. Verification team

- (a) name of the verification team leader;
- (b) name of the CBAM lead auditor and of all CBAM auditors and technical experts members of the verification team;
- (c) if applicable, name of the CBAM lead auditor, CBAM auditors and technical experts undertaking the physical or virtual site visit.

2.2. Details on physical and virtual site visits

- (a) if applicable, date of the physical site visits and number of days spent on-site;
- (b) date of the last physical site visit;

- (c) if applicable, date and detailed explanation of reasons for carrying out a virtual site visit;
- (d) if applicable, detailed explanation of reasons for waiving the obligation to carry out a physical site visit;
- (e) if applicable, date and location of other visits relating to the verification.

2.3. Basis of verification work

- (a) objectives of the verification;
- (b) scope of the verification;
- (c) scope of accreditation required to perform the verification;
- (d) date and version number of the monitoring plan used for the verification;
- (e) criteria used to verify the operator's report;
- (f) materiality levels applied.

2.4. Installation and data verification

- (a) summary of the installation's monitoring plan, containing at least the following information:
 - (1) list of all CBAM production processes and routes carried out at the installation;
 - (2) information on how the attributed direct and indirect emissions of each production process were calculated;
 - (3) whether any zero-rated fuels are used, and how the operator demonstrates the applicability of zero-rating of the fuels;
 - (4) whether measurable heat is imported from or exported to other installations;
 - (5) whether waste gases are produced and used in the installation, or imported from or exported to other installations;
 - (6) whether CO₂ capture is used;
- (b) a compilation of the data verified, consisting of the following:
 - (1) the total direct emissions of the installation during the reporting period;
 - (2) if the installation produces goods which are not listed in Annex II to Regulation (EU) 2023/956:
 - (a) the indirect emissions of the installation during the reporting period;
 - (b) the method for determining the specific indirect emissions factor and the information source used;
 - (c) the specific indirect embedded emissions of each good produced;
 - (3) quantities of each good measured in the functional unit for each CN code;
 - (4) the specific direct embedded emissions of each good;
 - (5) if applicable, for electricity imported into the customs territory of the Union:
 - (a) confirmation that, for each authorised CBAM declarant for which the operator has provided a declarant-specific addendum to the operator's emissions report and for the quantity of electricity mentioned therein, the

criteria laid down in Section 5 of Annex IV to Regulation (EU) 2023/956 are met;

- (b) a summary of the elements of evidence confirming that each of the criteria laid down in Section 5 of Annex IV to Regulation (EU) 2023/956;
- (6) for goods that are not listed in Annex II to Regulation (EU) 2023/956:
 - (a) for indirect emissions, where electricity is produced inside the installation, whether electricity is:
 - produced by co-generation;
 - produced by separate generation;
 - produced from fossil or renewable sources;
 - exported from the system boundaries of a production process;
 - (b) the share of indirect emissions determined on the basis of actual values in accordance with Article 9 of Implementing Regulation (EU) XX/XX [on the calculation of embedded emissions];
 - (c) the share of indirect emissions determined on the basis of default values;
 - (d) for the share of indirect emissions determined on the basis of actual values, confirmation that the criteria for the use of actual values laid down in point 6 of Annex IV to Regulation (EU) 2023/956 are met;
 - (e) the specific indirect emissions calculated in accordance with Article 9 of Implementing Regulation (EU) XX/XX [on the calculation of embedded emissions for each good produced];
- (7) the specific embedded free allocation of each good produced;
- (8) confirmation of the use of the applicable CBAM benchmarks and the methods used for determining the specific embedded free allocation.

2.5. Data verification of precursors

- (a) data on each type of precursor that was used by the installation, and for which default values were used, excluding precursors produced in the production process in accordance with Article 4(9) of Implementing Regulation (EU) XX/XX [on the calculation of embedded emissions]:
 - (1) CN code;
 - (2) name of the good;
 - (3) country of origin, where it is known, and where the precursor was produced outside the installation;
 - (4) default specific embedded (direct and, if applicable, indirect) emissions.
- (b) data on each type of precursor that was used by the installation, and for which actual values were used, excluding precursors produced in the production process in accordance with Article 4(9) of Implementing Regulation (EU) XX/XX [on the calculation of embedded emissions]:
 - (1) CN code;
 - (2) name of the good;

- (3) country of origin;
- (4) reporting period, and indication of whether it was determined using the default reporting period or the actual time of production;
- (5) specific embedded emissions (direct and, if applicable, indirect);
- (6) information on the operator and the installation of origin of the precursor:
 - (a) name of the operator;
 - (b) name of the installation;
 - (c) unique installation identifier in the CBAM Registry, if available;
 - (d) applicable reporting period.
- (7) information on the verifier who verified the precursor's actual values:
 - (a) name of the verifier;
 - (b) address where the verifier is established;
 - (c) where the verifier outsourced verification activities, address(es) of office(s) from where some verification activities were outsource;
 - (d) name and contact details of the CBAM lead auditor;
 - (e) accreditation number of the verifier;
 - (f) name of the national accreditation body;
 - (g) country of establishment of the national accreditation body;
 - (h) expiration date of the accreditation;
 - (i) scope of accreditation required to perform the verification;
 - (j) whether the verifier's statement concludes with reasonable assurance that the report is free from material misstatements and material non-conformities;
 - (k) date of issuance of the verification statement.
- (c) where the production process of a complex good uses a type of precursor obtained from multiple installations, the specific embedded (direct and, if applicable, indirect) emissions to be used for that precursor, calculated in accordance with Article 14 of Implementing Regulation (EU) XX/XX [on the calculation of embedded emissions for each good produced].

2.6. Verification statement

- (a) the verifier's statement indicating whether it concludes with reasonable assurance that the report is free from material misstatements and material non-conformities;
- (b) information on material misstatements found and corrected;
- (c) information of material non-conformities found and corrected;
- (d) information on remaining misstatements that were not corrected before the issuance of the verification report and whether they are material;
- (e) information on remaining non-conformities that were not corrected before the issuance of the verification report and whether they are material;

- (f) information on remaining non-compliance that was not corrected before the issuance of the verification report and whether they are material;
- (g) recommendations for improvement, if applicable;
- (h) date and signature by an authorised person on behalf of the verifier, including his/her name.

3. ANNEX: OPERATOR'S SUMMARY EMISSIONS REPORT PURSUANT TO ANNEX 4 TO IMPLEMENTING REGULATION (EU) XX/XX [ON THE CALCULATION OF EMBEDDED EMISSIONS]

4. DECLARANT-SPECIFIC ADDENDUM TO THE OPERATOR'S EMISSIONS REPORT FOR ELECTRICITY IMPORTED INTO THE CUSTOMS TERRITORY OF THE UNION