

SAMPLE. Fictional plant and illustrative figures, to show the format. Not a real company or a verified report.

Example Steel Co. (Egypt)

Electric arc furnace mill, scrap based · Product: reinforcing bars, CN 7214 · Output 300 000 t

Result

0.24
t CO₂ per t of rebar, actual (direct)

1.90
t CO₂ per t, EU default value (illustrative)

€136
difference per t of rebar at €82.32 per certificate, before EU free allocation adjustment

Direct emissions by source

Source	Activity data	t CO ₂
Natural gas (furnaces, ladles)	30 million Nm ³	59 410
Graphite electrodes	558 t	2 024
Charge carbon (anthracite)	3,720 t	11 586
Scrap 330,000 t (precursor)	zero embedded	0
Total direct		73 020

Method: fuel × net calorific value × emission factor (natural gas 56.1 t CO₂/TJ) ; carbon inputs × carbon content × 3.664. Scrap carries zero embedded emissions.

Electricity (reported for information)

184 800 MWh × grid factor 0.45 t CO₂/MWh = 83 160 t CO₂ (0.28 t per t). For iron and steel, electricity emissions are reported but not charged under CBAM.

What the plant sent us

1. Monthly gas bills and meter readings
2. Electricity bills
3. Purchases of electrodes, carbon and scrap
4. Production records (liquid steel and rebar)

Next steps

1. Accredited verifier checks the data and visits the plant
2. Plant uploads the verified report to the EU CBAM Registry
3. Importer uses the actual value instead of the default