

Sample Verification Services GmbH

Fictional accredited verifier - DAkkS reg. D-VS-00000 (fictional)

VERIFICATION OPINION (SUMMARY)

Report SVS-CBAM-2026-118

Installation: Sample Mill Unit 2, Mandi Gobindgarh

Reporting period: 01-01-2026 to 31-12-2026

Bill to:

Demo Fasteners Pvt Ltd
Plot 12, Focal Point Phase 8, Ludhiana, Punjab 141010
GSTIN 03AAACD0000X1Z5

Good	CN	SEE direct	Unit	Opinion
Wire rod, non-alloy steel	7213	2.312	tCO2e/t	Positive

Verification opinion: The annual emissions report is verified as satisfactory.

Specific direct embedded emissions: 2.312 t CO2e per tonne of wire rod (CN 7213).

Operator: Sample Steel Rolling Mills Ltd. Production route: DRI-EAF.