Verification System CBAM

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LGAI Technological Center, S.A. – Applus+

Applus+ Certification

CBAM VERIFICATION SYSTEM

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1. INTRODUCTION

LGAI Technological Center, S.A. (hereinafter Applus Certification) is a corporation governed by Spanish law, specifically the Spanish Companies Act, other applicable legal provisions, and, in particular, its articles of incorporation. Its Tax ID Number (N.I.F.) is: A-63207492, and its Social Security registration number is 07/104754504.

Applus Certification is located at: Campus of the Autonomous University of Barcelona (UAB), 08193 Bellaterra (Barcelona), Spain.

Applus Certification is a company belonging to the Applus+ group and operates under the Applus+ brand.

Applus Certification is an independent corporation and obtains its funding through the billing of services provided to its clients.

LGAI Technological Center, S.A. is currently undergoing accreditation by ENAC (National Accreditation Body) in accordance with the criteria set forth in the UNE-EN-ISO/IEC 17029 standard for CBAM verification activities.

2. PURPOSE

This system establishes the procedural and administrative rules for conducting the verification of CBAM emissions reports.

The applicable standards and documentation are:

- UNE-EN ISO/IEC 17029.
- UNE-EN ISO 14065.
- Regulation (EU) 2023/956 of the European Parliament and of the Council of May 10, 2023, establishing a Carbon Border Adjustment Mechanism.
- Commission Implementing Regulation (EU) 2023/1773 of August 17, 2023, laying down detailed rules for the implementation of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards reporting obligations for the purposes of the Carbon Border Adjustment Mechanism during the transitional period.
- Commission Implementing Regulation (EU) 2024/3210 of 18 December 2024 laying down detailed rules for the implementation of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the CBAM registry.
- Commission Implementing Regulation (EU) 2025/2550 of 10 December 2025 amending and correcting Implementing Regulation (EU) 2024/3210 as regards the CBAM registry.
- Commission Implementing Regulation (EU) 2025/486 of March 17, 2025, laying down detailed rules for the implementation of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the requirements and procedures relating to the status of authorized declarant for the purposes of the Carbon Border Adjustment Mechanism (CBAM).
- Commission Implementing Regulation (EU) 2025/2549 of 10 December 2025, amending and correcting Implementing Regulation (EU) 2025/486 laying down detailed rules for the implementation of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the requirements and procedures relating to the status of authorized declarant for the purposes of the Carbon Border Adjustment Mechanism (CBAM).
- Commission Implementing Regulation (EU) 2025/2210 of October 31, 2025, laying down detailed rules for the application of Regulation (EU) 2023/956 of the European

Parliament and of the Council as regards goods and processed products brought onto the continental shelf or into the exclusive economic zone of Member States.

- Commission Implementing Regulation (EU) 2025/2546 of December 10, 2025, on the application of the principles for verifying implicit emissions reported under Regulation (EU) 2023/956 of the European Parliament and of the Council.
- Commission Implementing Regulation (EU) 2025/2547 of December 10, 2025, laying down implementing rules for Regulation (EU) 2023/956 of the European Parliament and of the Council regarding methods for calculating the embodied emissions of goods.
- Commission Implementing Regulation (EU) 2025/2548 of December 10, 2025, laying down implementing rules for Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the calculation and publication of the price of MAFC allowances.
- Commission Implementing Regulation (EU) 2025/2619 of December 16, 2025, laying down detailed rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards information provided by customs authorities.
- Commission Implementing Regulation (EU) 2025/2620 of December 16, 2025, laying down detailed rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the calculation of the adjustment of the free allocation to the number of MAFC certificates to be issued.
- Commission Implementing Regulation (EU) 2025/2621 of December 16, 2025, laying down provisions for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council regarding the establishment of default values.
- Commission Delegated Regulation (EU) 2025/2551 of November 20, 2025, supplementing Regulation (EU) 2023/956 of the European Parliament and of the Council by specifying the conditions for the granting of accreditation to verifiers, the control and supervision of accredited verifiers, the withdrawal of accreditation, and the mutual recognition and peer evaluation of accreditation bodies.

3. GOVERNING BODIES

This is the governing body of LGAI (Applus+) and is constituted as a multisectoral committee with representatives of stakeholders committed to certification/verification, without the predominance of any particular interest.

4. ACTIVITIES FOR WHICH THE ORGANIZATION IS ACCREDITED.

The activities for which LGAI Applus is accredited by ENAC and in which it may conduct verifications are described below:

Activity Group CBAM	Scope of accreditation	Activity groups Annex I to Implementing Regulation ( ) 2018/2067	DO WE HAVE ACCREDITATION?
I	Calcined clay Cement Clinker Cement Aluminous cement	1a, 1b, 6, 98	In the process of accreditation
III	Nitric acid	1a, 1b, 9, 98	In the process of accreditation
IV	Urea Mixed fertilisers	1a, 1b, 98	In the process of accreditation

Activity Group CBAM	Scope of accreditation	Activity groups Annex I to Implementing Regulation ( ) 2018/2067	DO WE HAVE ACCREDITATION?
V	Sintered ore Pig iron DRI (direct reduced iron) Crude steel	1a, 1b, 3, 98	In the process of accreditation
VI	Ferroalloys (FeMn, FeCr, FeNi)	1a, 1b, 4, 98	In the process of accreditation
VII	Unwrought aluminium	1a, 1b, 4, 5, 98	In the process of accreditation
VIII	Iron or steel products Aluminum products	1a, 1b, 4, 98	In the process of accreditation
LII	Indirect emissions	Not applicable	In the process of accreditation

Geographical scope: China, India, Turkey, Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, México, Nicaragua, Panamá, Paraguay, Perú, República Dominicana, Uruguay, Venezuela y Guinea Ecuatorial.

5. VERIFICATION PROCEDURE

The verification process for an operator's emissions reports is an effective and reliable tool to support quality control and assurance procedures, and in response to which the operator may take action to improve performance in emissions monitoring and reporting.

An operator's verified emissions reports shall be reliable for users. They shall accurately reflect what they are intended to reflect or what can reasonably be expected to be reflected.

The verifier shall carry out the required verification activities, apply the verification principles set out in Implementing Regulation (EU) 2025/2546 and subsequent amendments, and prepare a verification report establishing with reasonable certainty that the operator's emissions report does not contain any material misstatements.

5.1. Any installation requiring verification may request information on the verification procedures, costs, and timelines.

5.2. Formal Verification Request

The facility shall submit to Applus Certification the documentation and additional information requested by the account manager, which addresses issues related to impartiality and conflicts of interest, as well as other matters requiring clarification.

5.3. Review of the request

Before accepting the verification assignment, Applus Certification reviews the documentation and information provided to gain an adequate understanding of the holder and determine whether or not the verification can be performed.

In this regard, Applus Certification:

- Assesses the risks involved in the verification.

- Reviews the information provided by the applicant to determine the scope of the verification.
- Assesses whether the work falls within the scope of its accreditation.
- Assesses whether it has the necessary competence, personnel, and resources to select a verification team capable of addressing the complexity of the facility or activities, and whether it can successfully complete the verification activities within the required timeframe.
- Assess whether you can ensure that the potential verification team at your disposal has all the necessary competencies and personnel to perform the verification activities for the holder in question.
- Determine, for each requested verification assignment, the time required to properly conduct the verification.
- It analyzes potential threats to impartiality and conflicts of interest.

Once all of the above has been positively determined, a financial proposal is prepared in the form of an offer.

5.4 Financial Proposal-Offer

The bid will detail all verification requirements, such as the number of workdays, their distribution, the sites subject to verification, and any other requirements specified by the client that were technically accepted during the review of the request.

The bid specifies the deadline for acceptance, in order to properly plan all verification activities to be carried out in a timely manner.

The financial proposal in the form of an offer will be sent to the applicant. The signed return of the offer will mark the start of the verification process and the acceptance of the conditions described in this document.

5.5 Appointment of the CBAM Audit Team

A CBAM verification team competent in the applicable sectors will be formally appointed and notified in writing to the applicant.

The facility may request the background information of any member of the CBAM verification team.

The facility may challenge the CBAM audit team, either in part or in full.

The facility must allow (upon prior notice from Applus Certification) the attendance of observers (whether from the facility itself, the accrediting body, or Competent Authorities) and must provide the necessary facilities to accommodate them.

5.6. Preliminary review of documentation by the CBAM verification team

At the start of the verification (and always prior to the *on-site* visit), the CBAM verification team will assess the likely nature, scale, and complexity of the verification tasks through a strategic analysis of all activities relevant to the facility. In this regard, the Lead CBAM Auditor will gather the necessary information to assess whether they are sufficiently competent to conduct the verification, to determine that the time allocation specified in the contract has been correctly established, and to ensure that they can perform the necessary risk analysis.

To carry out this analysis, the facility must provide the Lead CBAM Auditor with the documentation he requests, as defined in the Applus Certification procedures.

Once the strategic analysis has been completed, the CBAM Lead Auditor will identify and analyze the inherent risks, control activities, and control risks related to the effectiveness of the control activities.

Based on the information obtained and the risks identified during the strategic analysis and risk analysis, the CBAM Lead Auditor prepares a verification plan containing:

- Verification schedule describing the nature and scope of the verification activities, the timeline, and the method of execution.
- Test plan.
- A sampling plan.

5.7. Conducting the verification and on-site verification

The CBAM verification team will conduct the verification in accordance with the pre-established verification plan.

The verification team will plan and conduct the verification with professional skepticism, recognizing that there may be circumstances that cause material misstatements in the information contained in the holder's emissions report.

During the verification, the verifier will assess whether:

a) The operator's emissions report is complete and complies with the requirements set forth in Implementing Regulation (EU) 2025/2547 and subsequent amendments.
b) The operator has acted in accordance with the facility's monitoring plan.
c) The data in the operator's emissions report do not contain material misstatements.
d) Information may be provided to support the operator's data flow activities, its control system, and associated procedures to improve the characteristics of its monitoring and reporting.

To this end, the verifier shall obtain clear and objective evidence from the operator supporting the reported implicit emissions or other data related to the goods produced, taking into account the rest of the information provided in the operator's emissions report.

If the verifier finds that an installation's monitoring plan does not comply with Implementing Regulation (EU) 2025/2547 and its subsequent amendments, the verifier shall take the necessary measures in accordance with that legislation.

Exceptionally, an "on-site" visit may not be conducted if the requirements established for this in the Regulation governing this matter are met.

The facility shall take all necessary measures to enable the on-site verification and assessment to be carried out, including making arrangements to review documentation and provide access to all relevant areas, records, and personnel for the purposes of verification, and to resolve any questions regarding any matter.

Applus Certification will implement the verification plan using standard verification processes, including document review, interviews, observation, and corroboration using data and information from external sources. Applus Certification will use spot checks to sample records and data during specific periods of activity.

The process analysis includes verification of all aspects contained in the verification plan.

At the conclusion of the verification, you must confirm in writing in the verification report that you have provided all necessary data and information.

The verification report will be delivered by Applus Certification to the facility in the format established by the Competent Authority.

This report, among other matters, lists the findings detected (inaccuracies, irregularities, and non-compliances), indicating whether they are significant or not, as well as possible recommendations for improvement and the final verification opinion.

5.8. Technical Review.

The Lead CBAM Auditor will submit the entire file (facility documentation, strategic analysis, risk analysis, test plan, sampling plan, verification schedule, verification report, and emissions report) to the Technical Review for evaluation by a qualified Technical Reviewer who is not part of the personnel involved in conducting the verification.

During the Technical Review, in addition to the documents indicated in the previous paragraph, all documents related to the business process and the planning process are analyzed, and a decision is made regarding the opinion on the emissions report, with the agreements described in the following section being possible.

Furthermore, the technical review may be initiated at any time during the process prior to the issuance of the opinion, in order to resolve significant issues identified by the Technical Reviewer, provided that the reviewer's independence is maintained and the activities planned and carried out by the Technical Reviewer are documented.

5.9. Decision and notification.

Based on the decision reached by the Technical Reviewer, Applus Certification will adopt and communicate in writing to the applicant (via the verification report) one of the following opinions:

- Satisfactory without comments. The accuracy of the data and calculations contained in the verified report is assumed, and it is affirmed that the reliability of the data can be guaranteed and that the methodology used complies with that approved in the applicable regulations.
- Satisfactory with comments. The accuracy of the data and calculations contained in the verified report is assumed, and it is affirmed that the reliability of the data can be guaranteed, although deviations are detected.
- Unsatisfactory. The report submitted by the holder does not allow for the reliability of the data to be guaranteed and:
  - It contains material misstatements or irregularities that have not been corrected prior to the issuance of the verification report.
  - It contains irregularities that, considered individually or in combination with others, do not allow for sufficient understanding and prevent the verifier from stating with reasonable assurance that the holder's emissions report does not contain material misstatements.
  - The scope of the verification is too limited, and sufficient evidence could not be obtained to issue a verification opinion with reasonable assurance that the report does not contain material misstatements.
    The scope of the verification is too limited in any of the following situations:
    a) When data is missing and this prevents the verifier from obtaining the necessary evidence to reduce the verification risk to the level required to achieve a reasonable level of assurance.

b) When the monitoring plan does not provide sufficient scope or clarity to draw conclusions regarding the verification.
c) When the holder has not provided sufficient information to perform the verification.

Applus Certification may decline to issue an opinion (report) when it is unable to obtain sufficient and appropriate evidence to reach a conclusion. This will only occur when the EU RCDE audit team has been unable to obtain sufficient and appropriate evidence and it can be concluded that the potential effects of the unsatisfactory report are material and widespread.

5.10 Issuance of the Report and Deadlines

Applus Certification will provide the company with the verification report and emissions report, duly verified and signed, in the official formats defined by the Competent Authorities and in compliance with the established deadlines.

5.11. Responsibilities

Verification of the emissions report shall in no case replace the warranty or liability that, in accordance with current legislation, applies to the facility.

6. APPEALS, APPEALS, AND COMPLAINTS

Any organization or individual wishing to submit an appeal, complaint, or claim to Applus Certification may do so through any of the following channels:

- Send an email to the Technical Director: cristina.bachiller@applus.com
- Send an email to the CBAM Accreditation Manager: carolina.coron@applus.com
- Send an email to your contact at Applus Certification: auditor, sales representative, planning officer, etc.
- Send an email to Applus's general email address: info@applus.com
- Fill out the contact form available on the Applus website at the following link: Applus+ Contact Us Form
- Other methods that ensure receipt of the complaint: certified fax, certified mail, or similar to the following address: Avenida Juan Caramuel, 7. 28919, Leganés.
- Verbally, if you have a contact person at Applus, and directly to that contact person.

COMPLAINTS SUBMITTED BY THIRD PARTIES :

1. Receipt and acknowledgment of receipt: The person receiving the complaint will immediately send an email to the complainant confirming that it will be reviewed.
2. Registration in QA+: The complaint will be opened in the QA+ complaints module, assigning the Technical Director or the Accreditation Manager as the classifier and attaching the acknowledgment of receipt email.
3. Assignment: The Technical Director or Accreditation Manager will assign a person in charge and a deadline for each action, ensuring that the investigation is conducted by competent personnel who did not participate in the process that is the subject of the complaint.
4. Investigation: The designated person or persons will initiate the investigation process, keeping a record of everything in QA+.
5. Decision on Actions: Depending on the severity, the Technical Director or the Accreditation Manager will decide on the actions to be taken.
6. Follow-up: The responsible parties will fill in the "Deviation" fields in QA+ as each action is carried out.

COMPLAINTS SUBMITTED DIRECTLY BY CUSTOMERS :

The procedure for opening and managing cases in QA+ will be identical to that described in the previous point, with the following specific details:

- The person or group making the decision must not have participated in verification activities related to the complaint or appeal.
- A response will be provided to the client, ensuring compliance with the deadlines established by the Competent Authorities for the submission of reports. If new reports must be issued as a result of the complaint, these must undergo a technical review.
- For closure, the person in charge will verify that there is evidence that the results have been communicated to the claimant. The claim will not be closed until such evidence is available.

COMPLAINTS FILED BY ENAC AND BY COMPETENT BODIES

1. Receipt: Complaints will be received by the Technical Director or the Accreditation Manager. If received through other channels, these individuals will be notified immediately and provided with all relevant information.
2. QA+ Entry: The deviation will be opened in QA+ no later than the day after receipt, with the description and the "Classification" tab completed, and responsible parties and deadlines assigned for:
   - Analysis of causes and consequences.
   - Corrective action / correction.
   - Approval.
   - Implementation.
   - Verification.
3. Root cause analysis: The designated person in charge will conduct a study to identify the cause of the complaint, including an assessment of its scope (system-wide issue vs. isolated incident). The results will be documented in the "Root Cause Analysis" tab in QA+.
4. Proposed corrective action: Focused on eliminating the root cause. Additionally, it will be analyzed whether remedial action is necessary for the specific problem. This will be documented in QA+ (, "Correction" tab). Actions may not be implemented until approved by the designated approver (QA+ "Approval" tab).
5. Execution: The person in charge will implement the approved actions, documenting them in QA+ (the "Execution" tab) and attaching the supporting evidence.
6. Verification of effectiveness: The effectiveness of the actions will be verified. If the result is satisfactory, it will be documented in QA+ (the "Verification" tab). If it is not, it will be rejected, and new actions will be requested.

When the complaint is due to non-compliance by a certified company, the client will be asked to provide the corresponding corrective action plan.

REMEDIES AND APPEALS

Submission:

- Appeals against decisions made during the verification process must be submitted in writing to the Technical Director or the Accreditation Manager.
- The Technical Director or Accreditation Manager will forward the appeal to Corporate Quality.

Deadline: Maximum of 15 business days from receipt of notification of the relevant decision.
Prerequisite: A prior decision must have been made, i.e., a ruling.
Appeals do not have suspensive effect on the decision.
Registration: The appeal will be opened in QA+ following the same procedure as for complaints.
Processing:

Appeals and appeals will be resolved in two instances:

Instance	Composition
First Instance: Certification Commission	Technical Reviewer, Head of Accreditation, and Technical Director
Final Instance: Appeals Committee	Quality Director and Scheme Expert

The evaluation will be conducted by personnel who have not participated in the activities subject to the appeal.
A new evaluation may be conducted if deemed necessary.
Communication:
The appellant will be notified of the decision, and a record will be kept in QA+. The Certification Committee will also be informed.

7. CONFIDENTIALITY

Applus Certification will treat all information, documents, and data from the facilities to which it has access during the verification process as confidential. This applies to all Applus Certification staff, not just the CBAM Auditor team.

Applus Certification will inform the affected client if it is required by law to disclose information to a third party (provided that the law permits it).

Any information regarding the client obtained from sources other than the client will be treated as confidential.

Applus Certification may, however, disclose the contents of its files to accreditation authorities and Competent Bodies.

To this end, Applus Certification maintains a file management system with access restricted to authorized personnel.

Applus Certification is responsible for managing all information obtained or generated during the performance of verification activities.

The client will be informed in advance of any information intended to be made available to the public, if necessary.

When required by law or when Applus Certification is authorized by contractual agreements to release confidential information, it will notify the affected client, unless prohibited by law.

Information about the client obtained from sources other than the client shall remain confidential between the client and Applus Certification. The source of this information shall remain confidential to Applus Certification and shall not be shared with the client, unless agreed upon with the source.

8. FEES - FINANCING

Applus Certification will provide its clients and applicants, through the relevant quotation, with the applicable fees for verification activities.

Where applicable, Applus Certification will publish its fees through the system indicated by the Competent Body.

Fees related to verification shall not be refunded under any circumstances.

9. RESPONSIBILITY FOR VERIFICATION STATEMENTS

Applus Certification is responsible for and retains authority over the verification statements issued.

10. REFERENCE TO VERIFIED STATEMENTS

The facility may not use the verification report or the verified documents, or any part thereof, in a manner that could be misleading to the intended users or that could damage the reputation of Applus Certification.

Should the facility publish any opinion or factual findings report regarding the verification, it must be communicated in full.

Applus Certification does not issue marks related to this verification.

References to the verification or verified documents must only be used in connection with the document that has been verified (emissions report) and must not be misleading with respect to other certifications/verifications/validations.

References to the verified statement may be "short" or "long." If "short" references are used, a "long" reference must be included or referenced.

> NOTE: "Include" means that the extended form is provided alongside the brief reference in the same medium. "Refer to" means that a reference to the location of the extended reference in another medium (e.g., on a website) is provided alongside the brief reference.

11. FACTS DETECTED AFTER THE ISSUANCE OF THE OPINION

In cases where, after the verification report and the verified report have been issued to the client, errors are detected in them (by the client, the Competent Body, the Accreditation Body, or by Applus Certification), or new facts or information are discovered that could affect the verification statement regarding its materiality, the following procedure shall be followed:

- The Competent Body will be informed of the matter as soon as possible, requesting information on whether new documents need to be issued.
- The matter will be reported to the client as soon as possible, and the issue will be discussed with the client.
- Other interested parties may be informed that confidence in the original statement may now be compromised in light of the new facts and information.
- Consideration will be given to whether the verification statement needs to be revised or withdrawn.
- If new documents need to be issued, the CBAM Lead Auditor for the file will review the documentation to be modified, make the necessary changes, and resubmit the file for technical review and the corresponding decision-making process. The auditor will note on the modified documents that this is a new edition.
- If the error necessitates a new verification or part thereof, the Technical Director or their delegate notifies the client regarding:
    - The conditions under which the special verification or change will be carried out.
    - Members of the verification team.
    - The client's agreement to the notification.

A comprehensive technical review will be conducted to support the decision-making process, revalidating the documents with the new version and/or date, which will be sent to the client for submission to the Competent Authority, Accreditation Body, etc., as applicable.
The internal verification documentation will record the changes made and the versions produced.
All versions of the documents, both before and after the modifications, will be stored in the file archive.

12. OTHER ISSUES

1. The facility engages Applus Certification to carry out the verification activities, including the specification of the elements included in this document and the specific requirements for the verification activity, including any relevant additional requirements established by an applicable program or standard.
2. Applus Certification is responsible for all inputs it agrees to consider as part of the verification activities, including those generated by the client and by other external parties.

13. MODIFICATIONS

This verification system may be modified at the initiative of Applus Certification.

Any modification to this verification system will be communicated to the verified companies through the publication of this document on the Applus website. The effective date of the new conditions will be the date of publication of this document on the website.

Changes from the previous edition of the document will be highlighted in yellow.

Modifications to previous version

Ver cambios en amarillo

Related documents

Annexes