

Annex CBAM to Certification Regulation

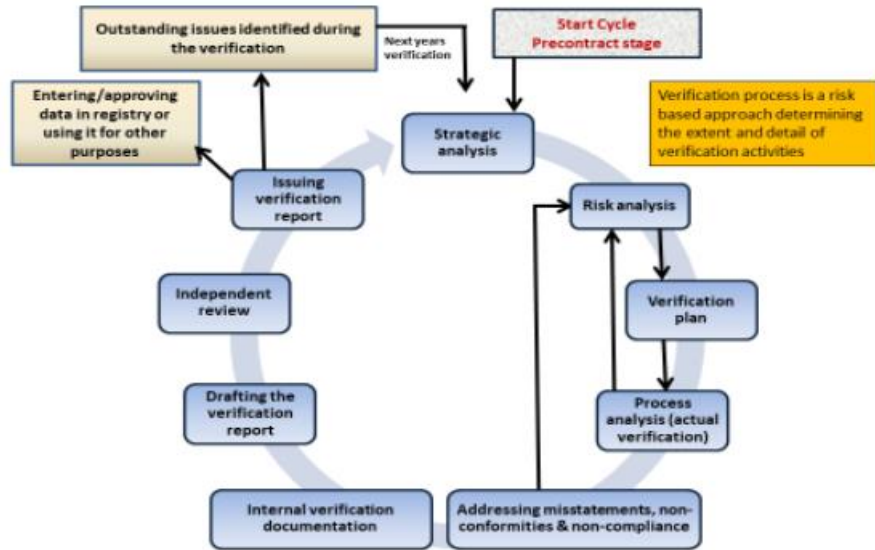


TÜV AUSTRIA Group – Business Assurance

TÜV AUSTRIA Regulation for the Verification of Reports and Data required by Regulation (EU) 2023/956 and amending Regulation (EU) 2025/2083, as well as its amending and implementing acts, including the Commission Implementing Regulation (EU) 2025/2546, Commission Implementing Regulation (EU) 2025/2547 and Commission Delegated Regulation (EU) 2025/2551

Standard or Verification scheme:	Carbon Border Adjustment Mechanism (CBAM)	Accreditation Standard:	-
Purpose	<p>The present procedure outlines the methodology followed by the verification body TÜV AUSTRIA HELLAS in the field of "Verification of declared embedded emissions". Below are the stages of the process for verifying/validating the aforementioned reports and data.</p> <p>Verification/validation is carried out based on Regulation (EU) 2023/956 and amending Regulation (EU) 2025/2083 and their amendments, and Commission Implementing Regulation (EU) 2025/2547 and Commission Delegated Regulation (EU) 2025/2551 and standards ISO 14065:2019 and ISO 14065:2020 and ISO 19011:2018.</p>		
Scope	<p>This procedure applies to all personnel of TÜV AUSTRIA HELLAS involved in the verification and validation of emission monitoring plans and declared embedded emissions reports. Greenhouse gas emissions may include not only CO₂ but also N₂O, CH₄, N₃F, HFCs and PFCs emissions, as well as any other gases that may be included in future decisions.</p>		
General Description of the Verification Process			
Audit Evaluation Criteria / Characterization of findings	1: Full Compliance	4: Material Non-Conformity(-ies)/ Misstatement(s): Correction through submission of documents	
	2: Recommendations for Improvement		
	3: Non- Material Non-Conformity(-ies)/ Misstatement(s): reviewed and accepted the client's plan for correction and corrective action	5: Material Non-Conformity(-ies)/ Misstatement(s): Correction through reaudit	
Time allowed to close findings	2 months after the completion of the onsite audit. If the responsible part does not correct the material misstatements or non-conformities in the agreed period of time, the verifier shall take this into consideration when reaching the conclusion.		

General Description of the Verification Process



Contractual Duration

The duration of the service and the contractual obligation come into force upon signature by both parties and is valid for three (3) years from the date of the relevant offer unless otherwise specified in the agreement.