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Cement CBAM Evidence Case

Clinker-to-cement bridge and reporting-period reconciliation

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Clinker-to-cement bridge and reporting-period reconciliation

Two operational registers do not have to close on the exact same calendar day simply because the CBAM reporting period is fixed. Annex II, B.4.1 of Implementing Regulation 2025/2547 permits an appropriate nearby day where exact determination is technically impracticable, provided the data are reconciled and deviations documented. For the relevant CN 2523 goods, Article 4(5) also fixes the functional unit as one tonne of clinker contained in the goods. The evidentiary weakness here is therefore the missing stock and period bridge.

PRODUCT	PRODUCTION CHAIN	ISSUE	CUT-OFF
Grey Portland cement, CN 2523 family	Clinker production + cement grinding	Different operational cut-offs across registers	3 September 2026

Scope discipline. This is an illustrative specimen. It demonstrates how WEETRA tests a defined evidentiary claim; it does not rank the country, sector or supplier.

What the law requires - and what WEETRA adds

LEGAL ANCHOR	PROPOSITION RELEVANT TO THIS CASE
2025/2547 Article 4(5)	For the relevant CN 2523 goods, the functional unit is one tonne of clinker contained in the goods.
2025/2547 Annex II, B.4.1	Where exact determination on the reporting-period date is technically impracticable, the next most appropriate day may be used with reconciliation and documented deviations.
Cement system boundary	Clinker production, process emissions and relevant production data must be captured within the applicable production process.
Article 8, Regulation 2023/956	Actual emissions ultimately require accredited verification before reliance.

STATUTORY LAYER

The binding CBAM rules define the calculation, reporting-period, verification and evidence conditions applicable to the claim.

WEETRA DEFENSIBILITY LAYER

WEETRA may test finer-grained traceability where necessary to show that the specific claim can be reconstructed. That additional granularity is labelled as methodological, not silently presented as law.

What the review actually receives

Clinker production ledger

Illustrative carrier · preserved / versioned

Clinker stock records

Illustrative carrier · preserved / versioned

Internal transfer notes

Illustrative carrier · preserved / versioned

Grinding-site input ledger

Illustrative carrier · preserved / versioned

Cement output ledger

Illustrative carrier · preserved / versioned

Dispatch records

Illustrative carrier · preserved / versioned

Fuel / kiln records

Illustrative carrier · preserved / versioned

Calculation workbook

Illustrative carrier · preserved / versioned

Period-closing note

Illustrative carrier · preserved / versioned

Carrier rule. Presence is not proof of relevance. Each carrier must be tied to a proposition, a period, an installation or goods population, and a version status.

Necessary propositions and categorical status

CLAIM	STATUS	CURRENT EVIDENTIARY READING
Clinker source	SUPPORTED	The upstream clinker production source is identified.
Cement output population	SUPPORTED	The downstream output population is identified.
Different operational cut-offs	SUPPORTED	Different dates are not inherently defective.
Stock roll-forward / period bridge	SOURCE-LIMITED	The bridge from operational cut-offs to the statutory period is incomplete.
Calculation reproducibility	SOURCE-LIMITED	The clinker contribution cannot yet be independently reproduced over the reporting period.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Actual values require verification before declaration reliance.

SUPPORTED

SOURCE-LIMITED

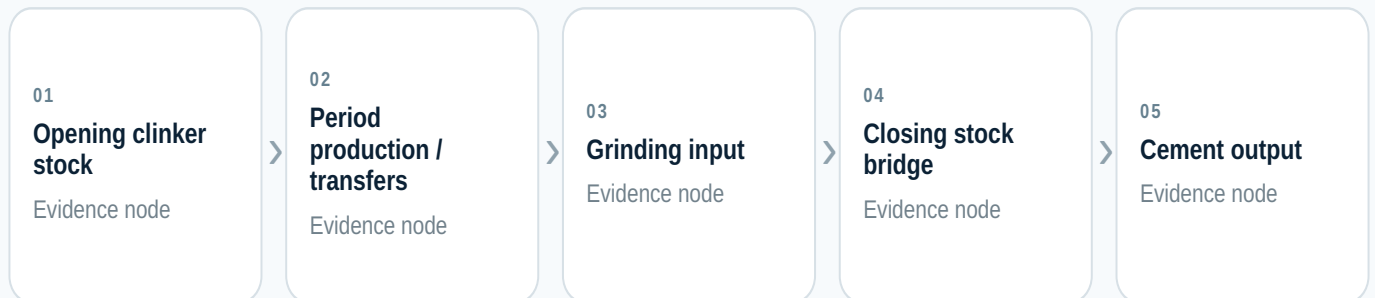
CONTRADICTED

BLOCKED

NOT YET DUE / MANDATORY

No score, weighted grade or percentage conclusion is used.

Where the claim travels before it reaches the declaration



CHAIN PRINCIPLE

A strong upstream document does not repair a missing downstream link. The claim survives only if the relevant relationships between nodes can be shown from preserved evidence.

CASE-SPECIFIC FOCUS

The defect is the missing period bridge, not the date difference

Reconstructibility test. Could a new reviewer, years later, follow this chain without the staff who assembled the file?

The defect is the missing period bridge, not the date difference

The file must roll clinker stocks and transfers from the operational records to the regulatory reporting period in a documented, reproducible way. Different operational cut-off dates are not an anomaly in themselves. The present weakness is that the required stock and period bridge remains incomplete, leaving the product calculation source-limited.

WHAT THE FILE CURRENTLY ASKS THE REVIEWER TO ASSUME

That records which look related are in fact derived from the same installation, period, precursor or product population.

WHAT A DEFENSIBLE FILE SHOULD DEMONSTRATE INSTEAD

A documented bridge identifying the exact population, source, version and calculation path used for the load-bearing claim.

Important. The conclusion is claim-specific. It does not convert the entire dossier into a generic high-risk or low-risk label.

Only reproduce what the current evidence can actually support

ITEM	CURRENT VALUE / TREATMENT	EPISTEMIC MARKER	READING
Opening clinker stock	Documented	[OBSERVED]	Required for period bridge
Clinker transfers	Documented but not fully reconciled	[SOURCE-LIMITED]	Critical bridge variable
Closing stock	Documented on a nearby operational date	[OBSERVED]	Permissible if reconciled to reporting period
Independent product value	Not asserted	[SOURCE-LIMITED]	No replacement figure until the period bridge closes

No invented independent result. Where the critical evidence population is incomplete or contradictory, the specimen says “not independently reproducible” rather than publishing a false precision.

The 5% rule is not a WEETRA scoring threshold

5%

Verifier quantitative materiality level

Article 5 of Implementing Regulation 2025/2546. The verifier may also judge below-threshold matters material because of their size and nature.

WEETRA TREATMENT

A WEETRA blocking conclusion is not triggered by crossing or missing 5%. It arises from the evidentiary status of the claim: missing identity, unresolved attribution, incomplete lineage or another load-bearing defect.



September 2026

Specimen cut-off: review may legitimately occur before final verification is due.



Before reliance on actual emissions in the 2026 declaration

Accredited verification is mandatory under Article 8.



30 September 2027

First declaration deadline for 2026 imports under the amended CBAM timetable.

Timing discipline. MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE states the legal verification dependency at the September 2026 specimen cut-off.

Questions a senior verifier, counsel or authority-side reviewer could ask

CHALLENGE 1

Can opening stock, production, transfers and closing stock be rolled to one reporting-period bridge?

CHALLENGE 2

If a nearby operational date is used, where is the reconciliation note required to explain the difference?

CHALLENGE 3

Does the clinker contribution in the cement workbook use the same reconciled population?

CHALLENGE 4

Can a later reviewer reproduce the period bridge without plant staff?

The file should answer these questions on the record alone. If the answer depends on oral explanation, the evidence chain is not yet durable.

Repair the evidence relationship, not just the narrative

01

Use one common cut-off where practical, or document a stock roll-forward / period bridge to the statutory period.

02

Show opening stock, production, transfers and closing stock in one controlled reconciliation.

03

Tie the reconciled clinker input directly to the cement calculation workbook.

04

Retain operational-date differences as explained evidence rather than treating them as automatic defects.

BEFORE REMEDIATION

Multiple plausible records; one critical relationship remains assumed, incomplete or contradictory.

ACCEPTANCE CONDITION

A remediated version makes the claim reconstructible from preserved evidence and records what was superseded.

Current specimen outcome

WEETRA STATUS

SOURCE-LIMITED - DOCUMENTED PERIOD BRIDGE REQUIRED

The methodology can accommodate operational cut-offs; the file must prove the bridge back to the statutory reporting period.

WHAT THIS MEANS

The current corpus does not yet support the load-bearing claim to the depth examined.

WHAT IT DOES NOT MEAN

It is not a regulator decision, legal opinion, accredited verification statement or country-risk rating.

Version discipline. The conclusion is pinned to the exact specimen version and evidence state described in this document.



INSTITUTE FOR REGULATORY COHERENCE

Regulatory Defensibility & Auditability

Sources & Publication Control

BINDING EU LAW

Regulation (EU) 2023/956 establishing the Carbon Border Adjustment Mechanism, as amended through the September 2026 legal cut-off.

IMPLEMENTING / DELEGATED LAW

Commission Implementing Regulations (EU) 2025/2546 and 2025/2547, and Commission Delegated Regulation (EU) 2025/2551.

OFFICIAL NON-BINDING GUIDANCE

European Commission CBAM operator guidance and verifier / accreditation guidance published in August 2026.

CONTEXTUAL PUBLIC DATA

Country and trade data may provide context. They do not establish the legal or methodological determination.

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