



India → Italy

Iron & Steel CBAM Evidence Case

Installation identity contradiction in a multi-site group

English controlling edition • September 2026

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Multi-installation identity and batch-chain reconstruction

The India case remains structurally strong. The supplier group is consistently identified, but the heat-level evidence and the emissions workbook do not point to the same producing mill. That contradiction matters because an actual-emissions claim is installation-specific: the group identity cannot substitute for evidence of where the imported goods were actually produced.

PRODUCT

Hot-rolled steel, CN
7208 family

CORPORATE STRUCTURE

One supplier group,
two producing mills

CLAIM

Installation-specific
actual embedded
emissions

CUT-OFF

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
Article 8, Regulation 2023/956	Actual embedded emissions used in the CBAM declaration require accredited verification.
Annex IV, Regulation 2023/956	Actual specific embedded emissions are calculated from attributed installation emissions and activity level.
2025/2547	Installation identity, production process and activity data form part of the actual-values architecture.
WEETRA defensibility layer	Heat/batch granularity is used here to test an installation-specific claim; it is not presented as a free-standing statutory obligation in every case.

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

Customs and commercial file

Illustrative carrier · preserved / versioned

Mill test certificate

Illustrative carrier · preserved / versioned

Heat / coil register

Illustrative carrier · preserved / versioned

ERP shipment record

Illustrative carrier · preserved / versioned

Mill A monitoring materials

Illustrative carrier · preserved / versioned

Mill B monitoring materials

Illustrative carrier · preserved / versioned

Group emissions workbook

Illustrative carrier · preserved / versioned

Installation register

Illustrative carrier · preserved / versioned

Supplier declaration

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
Corporate supplier identity	SUPPORTED	The exporting group is consistently identified.
Commercial shipment chain	SUPPORTED	The shipment references are stable.
Producing installation identity	CONTRADICTED	The mill certificate and emissions workbook point to different mills.
Heat-level bridge	SOURCE-LIMITED	The heat chain is useful as the WEETRA defensibility layer but does not resolve the contradiction.
Installation-specific actual emissions	BLOCKED	The declared value cannot be assigned safely to one confirmed producing mill.
Verification	MANDATORY BEFORE 2026 DECLARATION - NOT YET DUE	Verification cannot cure a file that has not resolved which installation is being verified.

SUPPORTED

SOURCE-LIMITED

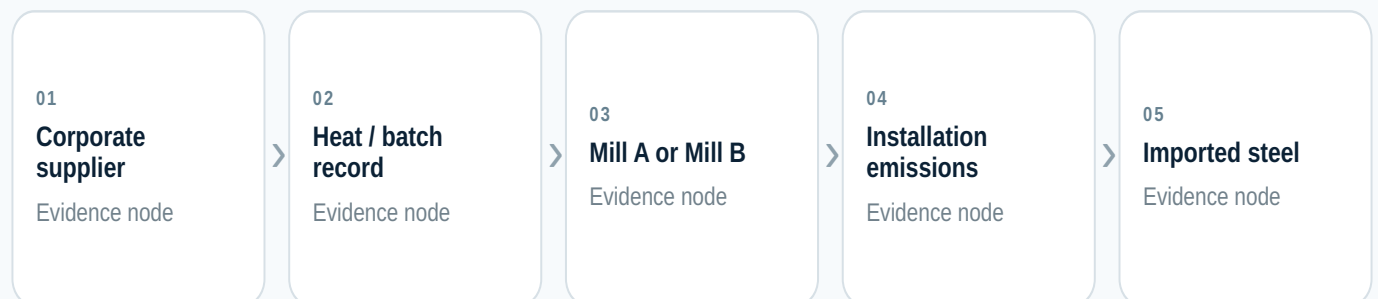
CONTRADICTED

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

Corporate identity is not installation identity

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

Corporate identity is not installation identity

A group-level emissions workbook may be internally coherent while still being unusable for a shipment-specific actual-emissions claim if the goods cannot be assigned to one producing installation. Here, the contradiction goes to the identity of the emitting source itself.

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
Corporate supplier	Consistent	[OBSERVED]	No issue at group identity level
Mill test certificate	Mill A	[OBSERVED]	Primary producer evidence
Emissions workbook	Mill B	[OBSERVED]	Conflicting installation reference
Independent actual-emissions result	Not determinable	[CONTRADICTED]	Calculation should not proceed until installation identity is resolved

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

Which mill physically produced the heat used in the imported coils?

CHALLENGE 2

Why does the mill certificate point to one site while the emissions workbook points to another?

CHALLENGE 3

Does the supplier have a controlled heat-to-installation mapping?

CHALLENGE 4

Would the accredited verifier be asked to verify the correct installation population?

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

Obtain producer-issued heat-to-installation confirmation.

02

Reconcile the mill certificate, ERP record and emissions workbook.

03

Mark the incorrect installation reference as superseded and retain it.

04

State clearly that heat-level granularity is the WEETRA defensibility test for the installation-specific claim.

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

BLOCKED - CRITICAL INSTALLATION IDENTITY CONTRADICTION

No numerical tolerance can cure a contradiction about the producing installation.

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.

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.

WEETRA

Paris · France

Independent methodological institute for regulatory-data auditability, evidentiary integrity and defensibility.

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