



Letter of Conformance of Carbon Border Adjustment Mechanism (CBAM) - Specific Embedded Emissions

This is to certify that the Carbon Border Adjustment Mechanism (CBAM) Embedded Emissions of

Maruti Inox (India) Private Limited

Block no, 777, 778, 742 & 775/1 Indrad, Mehsana Highway, Ahmedabad - 382715

have been Verified and Validated by Deutsh Quality Systems (India) Pvt. Ltd.

Verification Basis

Embedded Emission Calculation Criteria: Commission Implementing Regulation (EU) 2025/2547 of 10 December 2025 laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the methods for the calculation of emissions embedded in goods.

Assessment Criteria: Commission Implementing Regulation (EU) 2025/2546 of 10 December 2025 laying down the principles for the verification of declared embedded emissions pursuant to Regulation (EU) 2023/956 of the European Parliament and of the Council.

Organisation Boundary: Maruti Inox (India) Private Limited, India

Block no, 777, 778, 742 & 775/1 Indrad, Mehsana Highway, Ahmedabad – 382715

Assessed emission in the reporting period: 1 January 2026 – 31 March 2026

The verification was conducted at a limited level of assurance, and based on the evidence obtained, the declared embedded emissions were found to be prepared, in all material respects, in accordance with the applicable CBAM requirements. The emission details are provided in Annexure I and Specific Embedded Free Allocation details provided in Annexure II.

Verification registration no.	50264393
Date of Issuance	21 July 2026
Revision No./Date	00/21 July 2026

Deutsh Quality Systems (India) Pvt. Ltd.

Dr. Murugan Kandasamy
CEO & Managing Director



Annexure I - Specific Embedded Emission

Product Name and CN/HSN/SAC code	Specific Direct Embedded Emission (TCO2e/T) for Jan-Mar 2026	Specific Indirect Embedded Emission (TCO2e/T) for Jan-Mar 2026	Total Specific Embedded Emission (TCO2e/T) for Jan-Mar 2026
Ingots (72181000)	0.100	0.480	0.581
Black Round bar (72221119)	0.451	0.682	1.133
Black Square/Hex (72221119)	0.448	0.682	1.130
Black flat/Angle Bar (72201190, 72224020)	0.432	0.681	1.113
Bright Round bar (72222019)	1.608	0.735	2.343
Bright Square/Hex (72222019)	0.458	0.761	1.218
Bright flat/Angle Bar (72202090, 72224020)	0.471	0.807	1.278

Annexure II - Specific Embedded Free Allocation

Product Name and CN/HSN/SAC code	CN/HSN Code	Specific Embedded Free Allocation (SEFA) for Jan-Mar 2026
Ingots	72181000	0.357
Black Round bar	72221119	0.446
Black Square/ Hex	72221119	0.451
Black flat/ Angle Bar	72201190, 72224020	0.445
Bright Round bar	72222019	0.740
Bright Square/Hex	72222019	0.567
Bright flat/Angle Bar	72202090, 72224020	0.592