



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

Laxcon Steels Limited

Plot No. 235, Sarkhej Bavla, N.H.No.8A, Village - Sari, Taluka - Sanand, Ahmedabad, Gujarat, India- 382220

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: Laxcon Steels Limited

1. Plot No. 235, Sarkhej Bavla, N.H.No.8A, Village - Sari, Taluka - Sanand, Ahmedabad, Gujarat - 382220, India
2. Unit 2: Plot no. 68 & 69, Sarkhej -Bavla Highway, NH-8A, GIDC, Morayia, Ahmedabad -382220, Gujarat, India
3. Unit 3: Plot No. 1401/2, 1415, Kerela GIDC, NH-8A, Taluka: Bavla, Ahmedabad – 382220, Gujarat, India

Assessed emission in the reporting period: 01 April 2026 – 30 June 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 given in Annexure I and Specific Embedded Free Allocation details given in Annexure II.

Verification registration no.	50258035
Date of Issuance	22 July 2026
Revision No./Date	01/25 July 2026

Deutsh Quality Systems (India) Pvt. Ltd.

Dr. Murugan Kandasamy
CEO & Managing Director



Annexure I - Specific Embedded Emission

Product Name	CN/HSN code	Specific Direct Embedded Emission (TCO ₂ e/T) for Apr-June 2026
Billets and Ingots	72181000, 72189910, 72189911, 72189920, and 72189980	0.199
Black Hot Rolled Long Products	72201121, 72201100, 72221111, 72221181, 72221112, 72221189, 72221119, 72221191, 72224010, 72221910, 72221990	0.443
Bright Cold Rolled Long Products	72222011, 72222012, 72222019, 72222021, 72222031, 72223051, 72223092, 72224020, 72222081, 72224050, 73269060, 722221910, 72222039	0.506

Annexure II - Specific Embedded Free Allocation

Product Name and CN/HSN/SAC code	CN/HSN Code	Specific Embedded Free Allocation (SEFA) for Apr-June 2026
Billets and Ingots	72181000	0.405
Billets and Ingots	72189910, 72189920, 72189911, 721899180	0.181
Black Hot Rolled Long Products	72201100	0.268
Black Hot Rolled Long Products	72221111, 72221119, 72221181, 72221189, 72221910, 72221990	0.303
Bright Cold Rolled Long Products	72222011, 72222019, 72222021, 72222031, 72222081, 72224010, 72224050, 72222039	0.406
Bright Cold Rolled Long Products	72223051	0.595
Bright Cold Rolled Long Products	73269060	0.337