1. Purpose and Scope

This guide provides a brief, clear explanation of the steps in the verification process carried out by CTR Doğrulama ve Sertifikasyon A.Ş. under the Carbon Border Adjustment Mechanism (CBAM). It is based on the process steps defined in EN ISO/IEC 17029:2019, Clause 9.1, and on the CBAM-specific regulatory requirements. It is published on the CTR website to help operators, declarants, and other interested parties understand how the verification process works.

2. Regulatory and Normative Basis

- Regulation (EU) 2023/956 (CBAM Regulation)
- Commission Implementing Regulation (EU) 2025/2546 (verification principles)
- Commission Implementing Regulation (EU) 2025/2547 (emission calculation methods)
- Commission Delegated Regulation (EU) 2025/2551 (accreditation conditions; Annex II verification activities)
- EN ISO/IEC 17029:2019 — Conformity assessment — General principles and requirements for validation and verification bodies, in particular Clause 9 (Process requirements)

3. Verification Process Steps

In accordance with EN ISO/IEC 17029:2019, Clause 9.1, the verification process consists of the steps below. CTR performs each step in line with the applicable requirements of the CBAM legislation.

3.1 Pre-engagement (Clause 9.2)

- Review of the request and the available information
- Confirmation that the verification scope falls within CTR's scope of accreditation (activity group(s))
- Evaluation of the availability of competence and resources
- Preliminary risk assessment and planning of the required time

3.2 Engagement (Clause 9.3)

- Signing of the verification agreement
- Appointment of the verification team (lead verifier, verifier and, where necessary, technical expert)
- Request to the operator for the required information and documents (monitoring plan, emission report, previous verification reports, etc.)

3.3 Planning (Clause 9.4)

- Strategic analysis: understanding of the installation, production processes/routes, source streams, and the monitoring and reporting system
- Risk analysis: assessment of inherent risk and control risk, taking into account the materiality levels (5% of the specific embedded emissions and of the specific embedded free allocation)
- Preparation of the verification plan: verification program, control tests, and data sampling plan

3.4 Verification Execution (Clause 9.5)

- Evidence gathering: document review, data trail checks, reconciliations, and recalculations
- Analytical procedures: trend/fluctuation analysis and identification of outliers
- Checking that the monitoring methodology has been applied correctly
- Verification of precursor data (use of default/actual values; review of the verification reports of the source installation)
- Site visit: physical as a rule; it may be replaced by a virtual visit or waived if the conditions set out in Articles 2–4 of Regulation (EU) 2025/2546 are met (a physical visit is mandatory at least once every two years)
- Notification of identified misstatements/non-conformities to the operator and request for their correction

3.5 Review (Clause 9.6)

- Independent technical review of the verification file and the draft report by an independent reviewer who was not a member of the verification team
- Confirmation that the process was carried out properly and that the evidence supports the conclusion

3.6 Decision and Issue of the Verification Statement (Clause 9.7)

- The final decision is made by the decision-maker, independently of the verification team
- The verification report is prepared in line with the minimum content defined in the Annex to Regulation (EU) 2025/2546 and with the CBAM Registry electronic template
- Reports are issued only for the activity groups for which CTR is accredited; a “satisfactory” opinion is issued if there are no material misstatements/non-conformities, and a “not satisfactory” opinion if there are

3.7 Facts Discovered After the Issue of the Statement (Clause 9.8)

- Evaluation of information that becomes known after the verification statement has been issued and that may affect the opinion
- Where necessary, performing additional verification activities; correcting, withdrawing, or reissuing the statement; and informing the relevant parties

3.8 Handling of Appeals (Clause 9.9)

- An impartial and independent mechanism is maintained through which operators can appeal verification decisions

3.9 Handling of Complaints (Clause 9.10)

- Complaints are recorded, evaluated, and resolved impartially

3.10 Records (Clause 9.11)

- All records related to the verification process (internal verification documentation, decisions, correspondence, reports) are retained for the period required by the applicable legislation

4. Contact for Appeals and Complaints

Appeals and complaints regarding verification decisions can be submitted to CTR Doğrulama ve Sertifikasyon A.Ş. via [email / phone / address]. In line with CTR's impartiality principles, submissions are evaluated by personnel who were not involved in the verification process.