



EUROPEAN  
COMMISSION

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ANNEX

ANNEX

to the

**Commission Implementing Regulation (EU) .../...**

**determining revised benchmark values for free allocation of emission allowances for the  
period from 2026 to 2030 pursuant to Article 10a(2) of Directive 2003/87/EC of the  
European Parliament and of the Council**

## **ANNEX**

### **Benchmarks**

For the purposes of this Annex, the definitions of products covered and of processes and emissions covered (system boundaries) set out in Annex I to Delegated Regulation (EU) 2019/331 shall apply.

#### 1. Product benchmarks without collection of data on electricity consumption

Product benchmark	Average value of the 10% most efficient installations in 2021 and 2022 (t CO <sub>2</sub> equivalents/t)	Benchmark value (allowances/t) for 2026-2030
Coke	0,132	0,143
Agglomerated iron ore	0,024	0,086
Hot metal	1,360	1,248
Pre-bake anode	0,300	0,290
Aluminium	1,489	1,423
Grey cement clinker	0,690	0,657
White cement clinker	0,919	0,890
Lime	0,771	0,693
Dolime	0,876	0,792
Sintered dolime	1,248	1,162
Float glass	0,412	0,394
Bottles and jars of colourless glass	0,284	0,242
Bottles and jars of coloured glass	0,255	0,233
Continuous filament glass fibre products	0,284	0,232
Facing bricks	0,101	0,085
Pavers	0,133	0,108
Roof tiles	0,128	0,121
Spray-dried powder	0,055	0,046
Plaster	0,049	0,045
Dried secondary gypsum	0,010	0,009
Short fibre kraft pulp	0,029	0,060
Long fibre kraft pulp	0,046	0,040

Product benchmark	Average value of the 10% most efficient installations in 2021 and 2022 (t CO <sub>2</sub> equivalents/t)	Benchmark value (allowances/t) for 2026-2030
Sulphite pulp, thermo-mechanical and mechanical pulp	0,000	0,010
Recovered paper pulp	0,000	0,020
Newsprint	0,018	0,149
Uncoated fine paper	0,010	0,159
Coated fine paper	0,065	0,159
Tissue	0,169	0,167
Testliner and fluting	0,057	0,124
Uncoated carton board	0,021	0,119
Coated carton board	0,034	0,137
Nitric acid	0,015	0,151
Adipic acid	0,34	1,40
Vinyl chloride monomer (VCM)	0,195	0,191
Phenol/acetone	0,233	0,219
S-PVC	0,082	0,080
E-PVC	0,184	0,161
Soda ash	0,748	1,122

## 2. Product benchmarks with collection of data on electricity consumption

Product benchmark	Average value of the 10% most efficient installations in 2021 and 2022 (t CO <sub>2</sub> equivalents/t)	Benchmark value (allowances/t) for 2026-2030
Refinery products	0,0251	0,0232
EAF carbon steel	0,130	0,142
EAF high alloy steel	0,186	0,176
Iron casting	0,212	0,164
Mineral wool	0,413	0,341
Plasterboard	0,125	0,122
Carbon black	1,320	1,048

Product benchmark	Average value of the 10% most efficient installations in 2021 and 2022 (t CO <sub>2</sub> equivalents/t)	Benchmark value (allowances/t) for 2026-2030
Ammonia	1,630	1,522
Steam cracking	0,657	0,638
Aromatics	0,0117	0.0232
Styrene	0,318	0,264
Hydrogen	8,24	7,98
Synthesis gas (syngas)	0,002	0,190
Ethylene oxide/ethylene glycols	0,378	0,321

### 3. Heat and fuel benchmarks

Benchmark	Average value of the 10% most efficient installations in 2021 and 2022 (t CO <sub>2</sub> equivalents/TJ)	Benchmark value (allowances/TJ) for 2026-2030
Heat benchmark	7,4	31,2
Fuel benchmark	10,7	28,1