```xml
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<CBAMReport xmlns="http://xmlns.ec.europa.eu/BusinessObjects/CBAM/Report/v2">
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    <ReportID>IN-APEX-2025-Q4-SAMPLE</ReportID>
    <ReportingPeriod>2025-Q4</ReportingPeriod>
    <CreationTimestamp>2026-01-12T10:00:00Z</CreationTimestamp>
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    <EORINumber>DE987654321000</EORINumber> <Name>EU Steel Importers NV</Name>
  </Declarant>
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      <CNCode>72142000</CNCode> <GoodsDescription>Bars and rods of iron or non-alloy steel</GoodsDescription>
      <CountryOfOrigin>IN</CountryOfOrigin>
      <InstallationID>IN-O3CI-998877</InstallationID> <ProductionRoute>Electric Arc Furnace (EAF)</ProductionRoute>
      <NetMassUnit>Tonne</NetMassUnit>
      <NetMass>1000.00</NetMass>

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          <MeasurementMethod>Calculation-based</MeasurementMethod>
        </DirectEmissions>

        <IndirectEmissions>
          <SpecificEmbeddedEmissions>0.4615</SpecificEmbeddedEmissions>
          <SourceOfEmissionFactor>Grid</SourceOfEmissionFactor>
          <EmissionFactorValue>0.710</EmissionFactorValue> </IndirectEmissions>

        <Precursors>
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