



Advisory Services on Carbon Border Adjustment Mechanism

March 2026



“We offer end-to-end CBAM solutions to help your business comply with EU regulations, accurately report emissions and optimise carbon-related costs.”

Authorised CBAM Declarant & Compliance Governance

Whether you are an EU importer or act via an indirect customs representative, we support you in setting up and maintaining full CBAM compliance in the definitive period – from authorization to internal governance and control:

- ✓ **Support in obtaining and maintaining Authorized CBAM Declarant status**, including application and required internal controls.
- ✓ **Identification of CBAM-covered products** and mapping of import flows, by supplier, country and product.
- ✓ **Assessment of compliance risks and penalty exposure**, with actions to prevent non-compliance.
- ✓ **Ongoing monitoring of CBAM** regulatory changes and their operational impact.

Annual CBAM Report preparation

Maximize the cost-reduction potential of self-consumption schemes with our expert guidance that fit your needs:

- ✓ **Compilation of imported quantities per CBAM product and CN code** for the calendar year (1 Jan – 31 Dec), aligned with customs data and internal records.
- ✓ **Collection and calculation of embedded emissions data** per product and supplier by year-end, in line with EU CBAM methodologies.
- ✓ **Identification of any carbon price paid** in the country of origin, to be declared and potentially deducted.
- ✓ **Preparation and submission of the annual CBAM** declaration via the EU CBAM Registry by 31 May of the following year, ensuring completeness and accuracy.

CBAM Strategy, Certificates & Carbon Cost Optimization

Gain clarity on your energy usage and define the optimal procurement strategy with the assistance of our team of technical experts:

- ✓ **Forecasting of CBAM certificate needs** based on import volumes and embedded emissions, translating compliance obligations into budget and cash-flow planning.
- ✓ **Support in purchasing, managing and surrendering CBAM certificates** within regulatory deadlines, ensuring full coverage and avoiding penalties.
- ✓ **Analysis of CBAM cost exposure by product**, supplier and country of origin, identifying high-impact areas.
- ✓ **Evaluation of cost reduction levers across the supply chain**, including supplier selection, sourcing alternatives and emissions reduction options.

1. Authorized CBAM Declarant & Compliance Governance

We guide you through the regulatory and organizational requirements of CBAM, supporting you in obtaining Authorized CBAM Declarant status and establishing the governance, processes and controls required to operate in the definitive regime with full compliance. Our services ensure that your organization is structured, prepared and audit-ready to meet all CBAM obligations.

CBAM Applicability & Legal Scope Assessment

- Analysis of your **product portfolio** and **import activities** to determine whether and where CBAM applies.
- Review of CN code classification and **identification of borderline / high-risk cases**.
- Assessment of **direct vs indirect imports** and implications for CBAM responsibility.
- Clarification of **legal obligations** of the importer vs customs representative.

Authorized CBAM Declarant Set-up

- Support in preparing the Authorized **CBAM Declarant application**, including required information, declarations and supporting evidence.
- Design of the **internal control framework** required to obtain and maintain authorization.
- Alignment of **internal processes** with competent authority expectations.
- Support in **communication with authorities** during the authorization process.

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CBAM Governance Model & Internal Organization

- Definition of **roles and responsibilities** across customs, procurement, finance, sustainability and legal.
- Design of **end-to-end CBAM process flows** (from import to reporting to certificates).
- Establishment of **internal escalation** and **approval paths**.
- **Integration** of CBAM into existing **compliance** and control structures.

Policies, Procedures & Documentation

- Development of **CBAM policies and procedures** aligned with regulatory requirements.
- Definition of **documentation standards** and record-keeping rules.
- Set-up of **evidence files** and **audit trails** for each compliance step.
- Alignment with **data retention obligations**.

Compliance Risk Management & Regulatory Monitoring

- Identification of **key compliance risks** (misclassification, missing data, supplier refusal, certificate shortfalls).
- Design of **risk mitigation measures** and internal controls.
- Ongoing **monitoring of regulatory developments** and guidance updates.

2. Annual CBAM Report preparation

What is required for your annual CBAM declaration?

We guide you through the data collection and reporting process in line with CBAM requirements.

“From supplier data collection to final submission,
we support our clients at every step of the CBAM reporting process”



- **Compilation of imported quantities** per product, supplier and country of origin for the full reporting year (1 Jan – 31 Dec), based on customs declarations.
- Alignment of **customs, procurement and logistics data** to ensure completeness, consistency and traceability of import information.



- **Preparation and distribution of CBAM supplier data request templates** (Excel format) requesting installation-specific production and emissions data in line with EU methodologies.
- **Clear guidance to suppliers on data requirements**, calculation boundaries and submission timelines, including support sessions where needed.



- **Calculation of direct and indirect embedded emissions** per product and reporting period, applying approved CBAM methodologies and documented assumptions.
- **Preparation and submission of the annual CBAM declaration via the EU CBAM Registry by 31 May** of the following year, including quantities, emissions and any carbon price paid in the country of origin.

3. CBAM Strategy, Certificates & Carbon Cost Optimization

What is the CBAM cost exposure of your business?

We help you understand the carbon cost impact of your imports and design a strategy to manage and reduce your CBAM obligations.

“From certificates strategy to cost optimization,
we support our clients in protecting their business from CBAM impact”



- **Forecasting of required CBAM certificates** based on import volumes and embedded emissions, per product, supplier and country of origin.
- Translation of **emissions into certificate quantities and financial exposure**, using current ETS price levels.
- **Preparation of cost scenarios** (base/ high / low) to assess budget and cash-flow impact.



- **Monitoring of certificates balance** throughout the year, ensuring sufficient coverage at all times.
- **Management of the certificates account**, including tracking of purchases, holdings and usage.
- **Preparation and execution of the annual surrender** of CBAM certificates, aligned with the annual CBAM declaration.



- **Analysis of CBAM cost exposure by product**, supplier and country of origin, identifying cost drivers.
- **Evaluation of alternative sourcing options** and suppliers based on emissions intensity and cost impact.
- **Assessment of emissions reduction opportunities at supplier level.**
- **Strategic recommendations to minimize long-term CBAM exposure**, aligned with business objectives.