Grant Thornton

Advisory Services on CBAM Implementation

Energy and Resources

2026



Our four core services

Helping businesses turn CBAM compliance into a competitive advantage

Scoping and Reporting

Supporting organizations from CBAM applicability assessment and supplier data collection through to annual declarations and certificate-related obligations

Compliance Management

Establishing governance structures, responsibilities and compliance processes to support effective day-to-day CBAM management

Cost Optimization

Identifying cost drivers, assessing financial exposure and evaluating practical opportunities to mitigate future CBAM costs

Monitoring and Verification

Supporting organizations through regulatory monitoring, compliance guidance and preparation for future verification requirements

1. Scoping and Reporting

Understanding whether imported products fall within the scope of CBAM and fulfilling reporting obligations are the first steps towards compliance. We support organizations from applicability assessment through to annual declaration requirements and certificate-related obligations.

"Supporting organizations from CBAM applicability assessment through to reporting and declaration requirements"

How do I know whether CBAM applies to me?

Scoping Assessment

- Identification of **CBAM-relevant products and imports**
- Review of **CN codes** and reporting obligations
- Assessment of **CBAM compliance requirements**

How do I obtain the information required for CBAM reporting?

Supplier Data Collection and Validation

- Collection of **supplier emissions data**
- Review of **supporting documentation**
- Resolution of **data gaps and inconsistencies**

How do I complete my reporting and declaration obligations?

Reporting and Declaration Support

- Preparation of **product-level emissions datasets**
- Support with **embedded emissions** and **certificates cost** calculations
- Assistance with **Annual CBAM Declaration**

2. Compliance Management

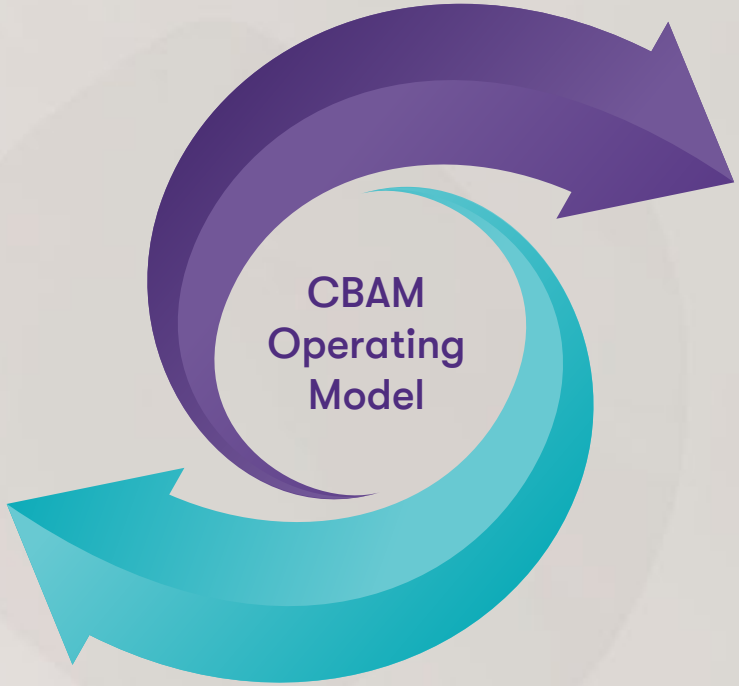
Managing CBAM obligations effectively requires clear ownership, coordinated processes and ongoing alignment across multiple business functions. We support organizations in establishing practical governance arrangements, defining responsibilities and integrating CBAM requirements into day-to-day operations.

"Establishing the structures and processes required to manage CBAM obligations effectively"

Who is responsible for CBAM within my organization?

Governance and Responsibilities

- Identification of **key stakeholders, their roles and responsibilities**
- Development of **governance and decision-making structures**
- Establishment of **cross-functional coordination mechanisms**



How should my organization manage CBAM in practice?

Compliance Processes

- Mapping of **CBAM-related processes and controls**
- Integration of CBAM procedures into **existing business operations**
- Identification of **operational gaps** and **process improvement opportunities**

3. Cost Optimization

Beyond compliance, organizations need to understand how CBAM may affect future costs and identify opportunities to reduce their financial exposure. We support businesses in evaluating cost drivers and identifying practical actions that can help manage CBAM-related costs over time.

"Identifying practical opportunities to reduce future CBAM-related costs and manage financial exposure"

How much will CBAM cost me, and which products drive it?

Cost Exposure Assessment

- Identification of **products with higher CBAM cost exposure**
- Assessment of **certificate-related cost implications**
- Analysis of **key drivers of CBAM-related costs**

What can I do to reduce future CBAM costs?

Cost Mitigation Planning

Identification of cost mitigation opportunities and roadmap

Proposed measures

- Review and replace default emission values with real data where available
- Assess the eligibility of carbon prices paid in the country of origin for deduction purposes
- Review product classifications and CN codes to identify potential reporting inaccuracies
- Assess suppliers and imported products driving the highest future certificate requirements

4. Monitoring and Verification

As CBAM requirements continue to evolve, organizations need robust monitoring mechanisms, reliable data and continuous oversight to maintain compliance and support future verification requirements. We help businesses strengthen their reporting environment and establish the foundations for sustainable CBAM compliance.

"Strengthening confidence in CBAM reporting through effective monitoring, quality assurance and verification readiness"

How can I ensure that my CBAM data and reporting processes are reliable?

Data Quality and Controls

- Assessment of **data quality, completeness and consistency** across the reporting cycle
- Identification of **reporting risks and control gaps**.
- Definition of **control activities and validation checks**

Am I audit-ready?

Verification and Audit Readiness

- Assessment of **verification readiness** and evidence requirements
- Review of **supporting evidence**, records and **supplier documentation**
- Support during verifier and customs authority reviews, including **responses to findings**

How do I stay up-to-date with updates in CBAM requirements?

Regulatory Monitoring

- Tracking of CBAM **legislative changes**, implementing acts and guidance
- Assessment of **what each change means** for your products and reporting obligations
- Provision of **ongoing regulatory guidance** and compliance support