

# Carbon Border Adjustment Mechanism (CBAM)

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The CBAM is the EU's tool to put a fair price on the carbon emitted during the production of carbon intensive goods that are entering the EU market, and to encourage cleaner industrial production in non-EU countries. From 2027, they must purchase and retire CBAM certificates to cover their emissions. This regulation presents significant challenges for businesses unfamiliar with market-driven environmental policies, especially in their supply chain. Additionally, independent auditors must verify the data in their CBAM declarations.

## How Does CBAM Affect Importers?

- **Registration:** Importers must register as CBAM declarants.
- **Reporting:** Emissions must be reported by May 31st, using the EU method or default values.
- **CBAM Registry:** Importers purchase, retire, or sell CBAM certificates.
- **Impact:** CBAM affects imports based on carbon policies and will cover 50%+ of ETS emissions.
- **2026 Requirements:** Companies must buy CBAM certificates, with prices expected to rise to €100-€150 by 2030.

## Why Choose Normec Verifavia?

- Assured compliance
- Pre-verification analysis
- Expert understanding of regulation
- Interpretation of largest sources of emissions



## Process

- 1 Pre-Engagement**  
Client information collection & engagement decision
- 2 Engagement**  
Contract definition of scope, objectives & responsibilities
- 3 Planning**  
Verification plan development & team selection
- 4 Execution**  
Data verification & regulatory compliance assessment
- 5 Review**  
Independent technical review of findings
- 6 Reporting**  
Issuance of verification statement
- 7 Post-Opinion Facts**  
Assessment of new information impacting the opinion
- 8 Records**  
Documentation retention for 10 years

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