

CBAM cost forecasting – approach used for Centravis

No risk of Import restrictions and full control over CBAM-related cost Implications

Centravis has already taken all the necessary steps to maintain its status as an importer to the EU under the CBAM framework. As a result:

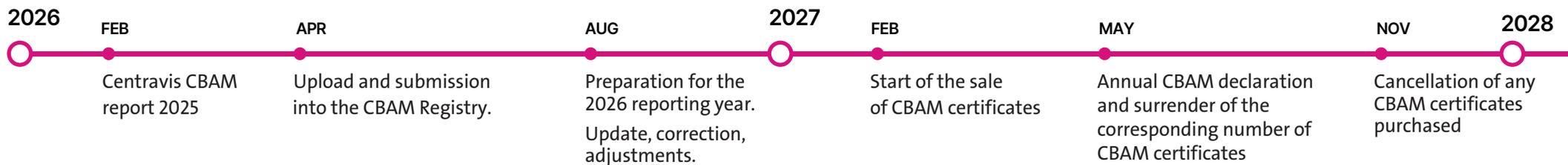
- There is no risk of import bans or restrictions – the company fully complies with the CBAM requirements.
- CBAM-related tax exposure and potential price adjustments remain fully manageable, supported by established monitoring and reporting processes.
- Centravis products will continue to remain price-competitive within the EU internal market.

Important note on timing of financial obligations

The year **2026** is a **financial compliance** year under CBAM. Importers will only be required to purchase **CBAM certificates** and use fully **verified emissions data starting from 2027**.

In 2026, importers will be subject to the first year of mandatory annual declarations, but without the obligation to surrender CBAM certificates.

Timeline of CBAM



To assess Centravis' future financial exposure under CBAM, we apply a structured forecasting model, in partnership and with the support of KPMG, based on the key elements of the regulatory CBAM calculation framework.

The model

The model incorporates the following core components:

- The volume of products to be imported into the EU
- Actual direct and indirect emissions associated with production (embedded emissions)
- Presence or absence of a mandatory carbon price in the country of origin
- Forecast of the average weekly EU ETS allowance price

Benefits to the client

This modelling approach enables Centravis to provide partners with a transparent, well-grounded, and regularly updated CBAM cost forecast, allowing them to:

- avoid unexpected cost implications from 2026 onwards;
- plan budgets and procurement strategies effectively;
- compare the competitiveness of EU vs. non-EU sourcing options.

Calculation logic and Steps

Determining Embedded Emissions

- Using production data, we assess both direct and indirect emissions associated with the manufacturing process.

Calculation of Emissions Subject to CBAM

The calculation determines the amount of emissions that will remain covered by free allowances, taking into account:

- the producer's actual emissions,
- the volume of supplied products,
- the adjustment for free EU ETS allowances (which will be gradually phased out),
- the deduction of the CBAM factor.

Financial Obligation Modelling

The forecasted volume of emissions subject to CBAM is multiplied by the expected EU ETS allowance price to estimate the potential financial obligation.