



Meeting requirements of the EU Carbon Border Adjustment Mechanism CBAM

What is CBAM and why should you care?

On 1 October 2023, the Carbon Border Adjustment Mechanism (CBAM) of the European Union will start operating. Companies active in the aluminum, cement, fertilizer, electricity, hydrogen, and iron and steel sectors will face a growing range of impacts, obligations, and some opportunities.

Most significantly, companies importing goods in these sectors to the EU must, starting on 1 October 2023, arrange for the calculation of the GHG emissions embedded in their imports, and submit quarterly reports to the EU Commission. From 2026 onwards, importers must also ensure that the information on embedded emissions is verified, and they must purchase and surrender CBAM certificates for each ton of embedded emissions. Second, operators of installations producing CBAM goods in countries outside the EU will most likely face requests for emissions data from partners importing their goods to the EU. They might also see changes in demand due to pressure created by CBAM on customers who import those products to the EU, and they

could benefit from the opportunities to assist with calculation and verification of emissions embedded in their products. And third, EU companies exporting CBAM goods must adjust to an accelerated phase-out of free allowances in 2026-2034.

The reviews of the CBAM in 2026 and onwards might introduce further sectors (such as polymers and organic chemicals, and eventually all sectors of the EU emissions trading system) and rules (e.g. arrangements for the treatment of exports in CBAM) that pose new risks and opportunities.

How can The Climate Desk help you with CBAM?

With more than 15 years of experience related to all aspects of the EU ETS, the Climate Desk and its partners FutureCamp Climate and LIFE Climate can help your business understand and meet its obligations under the CBAM and find optimal responses to the challenges it brings. We provide, in particular, the following services:



Our Services	Type of business		
	Importers of CBAM goods	Non-EU/ETFA facility operators	Exporters of CBAM goods
Understanding CBAM and its consequences for your business (strategic and compliance, markets, supply chains)	✓	✓	✓
Regular updates of developments	✓	✓	✓
Evolving analysis of obligations and opportunities for your business	✓	✓	✓
Analyzing the impacts of CBAM on competitiveness	✓	✓	✓
Optimizing internal processes for CBAM implementation (communications, data generation and processing)	✓	✓	✓
Optimizing supply chains for CBAM implementation	✓	✓	
Understanding changes in free allocation			✓
Data collection and quarterly reporting on emissions in 2023-2025	✓		
Interacting with non-EU suppliers to collect actual emissions data	✓		
Monitoring and calculating emissions embedded in products		✓	
CBAM declaration and surrender of certificates from 2026 onwards	✓		
Registration as CBAM-declarant with EU Commission	✓		
Registration as operator with EU Commission		✓	

About us

The Climate Desk TCD Consulting GmbH is a management consultancy with offices in Bregenz, Austria, and Munich, Germany. Our team combines over 15 years of experience in the dynamic fields of climate protection and policy as well as sustainability reporting, drawing on the extensive portfolio of activities our colleagues implemented at FutureCamp.

The Climate Desk was founded in 2023. It is part of the Munich-based FutureCamp Group with ca. 60 experienced experts providing consulting services in climate, sustainability, energy, environment, and innovation. Together, The Climate Desk and FutureCamp Climate offer clients strategic and operational support, short-term cooperation and long-term partnership. The

clients are broad and international: ministries and government-related agencies, municipalities, corporations, associations and medium-sized companies.

FutureCamp is the market leader in support of installations covered by the EU ETS in Germany. The services range from applying for European Union Allowances (EUA) and setting-up monitoring plans to reporting emissions and activity data. Through this extensive implementation work, we have gathered in-depth expertise and experience in all regulatory aspects (EU directives, MRV regulation, national implementations etc.) and all relevant operative matters, including data-related issues.

The Climate Desk and FutureCamp also deliver policy advisory services to government



institutions and business associations, e.g. on carbon market design and impact analyses on ETS sectors. This support is often embedded in large-scale strategic projects involving strategic analysis and capacity building, often with a sectoral focus. Our experts participated in international capacity building on behalf of the German Ministry of the Environment, GIZ, ADB or World Bank (PMR), e.g. in Chile, China, Kazakhstan, Mexico, South Korea, Vietnam, Thailand, Indonesia, Türkiye and Ukraine.

Our experts also act as speakers and resource persons at trainings initiated by, e.g. German Federal States, energy agencies and companies. We organise different formats (information events, trainings and workshops) and manage the preparation of training elements, focusing on all design elements of an ETS and all MRV issues. Our experts also serve in “train the trainers” formats, e.g. on behalf of The German Federal Ministry of Economic Affairs and Climate Action (BMWK).

For CBAM-related questions, please contact:



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The Climate Desk's and FutureCamp's experts combine several strengths, i.e., solid expertise on climate regulation, including hands-on implementation experience, rigorous research approaches, the development of knowledge products, and the communication/training side of climate policy.

To provide the best CBAM support for our clients, we collaborate with our partner FutureCamp. For clients in Türkiye, a particularly affected country, we partner also with colleagues at LIFE Climate.

For more information on us and our partners see:

The Climate Desk: www.theclimatedesk.eu

FutureCamp Climate: www.future-camp.de

LIFE Climate: www.life-climate.eu