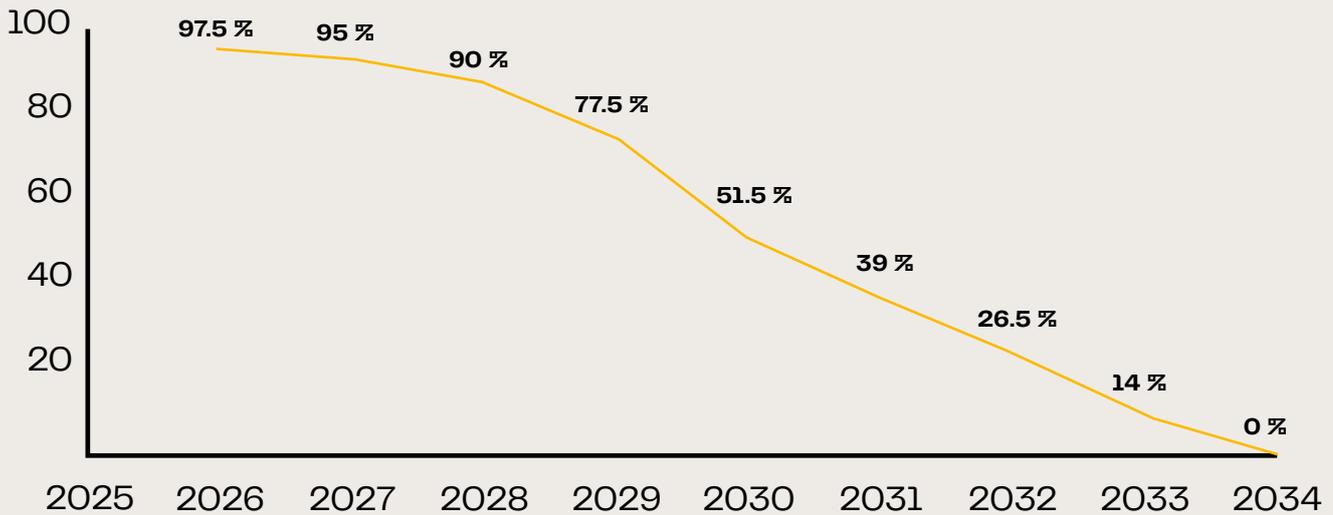


Development of the CBAM factor



Impact of the CBAM factor based on a sample calculation with the following hypothetical assumptions:

Basis: Sample calculation by CBAM-Estimator GmbH for CN code 7229.

Imports in tonnes: 1,000 t
 Reported emissions: 6.732 t CO₂ e/t
 CBAM benchmark: 1.613 t CO₂ e/t
 Costs per certificate: € 80.00

2026:

$$(6.732 \text{ t CO}_2 \text{ e/t} - (1.613 \text{ t CO}_2 \text{ e/t} \times 97.5 \text{ \%})) \times 1,000 \text{ t} = 5,159.325 \text{ certificates} \times € 80.00 =$$

€ 412,746.00

2030:

$$(6.732 \text{ t CO}_2 \text{ e/t} - (1.613 \text{ t CO}_2 \text{ e/t} \times 51.5 \text{ \%})) \times 1,000 \text{ t} = 5,901.305 \text{ certificates} \times € 80.00 =$$

€ 472,104.40

2034:

$$(6.732 \text{ t CO}_2 \text{ e/t} - (1.613 \text{ t CO}_2 \text{ e/t} \times 0 \text{ \%})) \times 1,000 \text{ t} = 6,732 \text{ certificates} \times € 80.00 =$$

€ 538,560.00