



## JYSK SOP

# Carbon border adjustment mechanism (CBAM) Regulation

### Scope

This Standard Operating Procedure applies to all suppliers providing CBAM-goods to JYSK, provided that JYSK is the importer of those goods. If the supplier is the importer of CBAM goods, then they are responsible for the reporting for those goods.

The SOP defines the reporting, verification, and compliance expectations that suppliers must follow to ensure JYSK meets its regulatory obligations. CBAM-goods include specific CN-codes of cement, aluminum, fertilizers, iron and steel, hydrogen and electricity with a country outside the customs territory of the Union as the country of origin.

Requirements described within this SOP will be effective from the **1<sup>st</sup> of May 2025**.

This SOP will be reviewed and updated regularly to reflect changes in CBAM legislation, regulatory requirements, and JYSK's compliance strategy. Suppliers will be informed of any significant updates that impact their reporting obligations.

### Change-log

Section	Changes



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## 1 Legal Basis

This SOP is based on [Regulation \(EU\) 2023/956](#), which establishes the Carbon Border Adjustment Mechanism (CBAM)<sup>1</sup>. CBAM is designed to prevent carbon leakage by applying an equivalent carbon price to imports as that applied to domestic EU producers under the EU Emissions Trading System (ETS).

## 2 General Information

JYSK's compliance team manages CBAM data collection, reporting, and supplier engagement. CBAM applies to specific goods, including iron, steel, and aluminum. Suppliers are required to submit emissions data to JYSK, which, as the importer, reports this information to the EU Commission.

## 3 CBAM compliance requirements for suppliers

### 3.1 Transitional period (until the end of 2025)

During this period JYSK has a quarterly obligation to report.

#### 3.1.1 Supplier Registration and Data Sharing

Emissions data must be submitted using the EU Commission's [CBAM communication template](#) (Excel format) no later than the 31<sup>st</sup> of May 2025.

The template shall be submitted via email to [C&Q](#).

The email shall be titled: CBAM - "Supplier Name" – "Installation Name".

Installation Operators are strongly encouraged to register in the [EU's CBAM Registry](#) to streamline compliance during this period. In the [EU Commission's CBAM webpage](#) there are video tutorials and guidelines to facilitate the registration.

How to know if your products are covered?

- The list of relevant CN codes is available in Annex I of the CBAM Regulation.
- The goods have a third country as a country of origin, excluding countries of Annex III of the CBAM Regulation.
- Use the [EU Commission's Self-Assessment Tool](#).
- Suppliers should check their purchase orders or contact JYSK for clarification.

#### 3.1.2 Embedded Carbon emissions calculation

Suppliers must report actual data on **direct emissions** from production and **indirect emissions** (from electricity use).

No third-party verification of the emissions is required in the transitional period. However, suppliers must submit a declaration stating that, to the best of their knowledge, the reported emissions data is accurate and reflects actual production processes.

#### 3.1.3 Reporting Obligations

From now until Dec 31<sup>st</sup>, 2025, suppliers must submit emissions data once per year for all CBAM articles. The reporting period in the CBAM communication template shall be set to 01-01-2025 to 31-12-2025. If the reporting period is shorter, the validity of the data expires at the end of the stated reported period. Therefore, the supplier will be required to submit data again, to ensure JYSK's accurate quarterly reporting.

If a supplier cannot provide all emissions data immediately, priority should be given to articles imported by JYSK in the relevant quarter.

Data collection for remaining CBAM articles shall continue, and missing emissions data must be submitted as soon as available.

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<sup>1</sup> For more resources visit the [EU Commission's website](#).

### 3.1.4 Carbon Price deductions and documentation

If a supplier's country already applies a carbon tax or emissions trading system, JYSK may deduct this cost from the CBAM certificates required.

To claim this deduction, suppliers must provide official proof of carbon pricing paid, such as:

- Government-issued tax invoices
- Proof of payments to a national emissions trading system
- Certification of carbon pricing mechanisms in their country

### 3.2 Definitive period (from 2026)

From 2026 onward, suppliers must adhere to stricter compliance requirements.

#### 3.2.1 Supplier Registration and compliance monitoring

All Installation Operators must register in the [EU's CBAM Registry](#) by January 1<sup>st</sup>, 2026.

JYSK will set internal targets for supplier registration and conduct follow-ups to ensure compliance.

#### 3.2.2 Mandatory emissions verification and reporting

Suppliers must obtain and submit third-party verification of emissions data from an EU-accredited verifier.

The verified emissions must be submitted annually by March 31<sup>st</sup>, covering all CBAM-related products via the CBAM registry.

High-risk suppliers will receive frequent follow-ups from JYSK's compliance team.

#### 3.2.3 Penalties for non-compliance

JYSK, as the importer, is responsible for CBAM compliance and will bear any penalties for incorrect or missing data.

Suppliers failing to provide accurate emissions data may face increased scrutiny and more frequent follow-ups.

Suppliers without verified emissions data risk supply chain exclusion if compliance issues persist.

## 4 Consequences of non-compliance

JYSK, as the importer, is legally responsible for CBAM compliance and will face penalties for incorrect or missing reports. Suppliers are required to submit data to help JYSK fulfill its obligations.

Suppliers failing to report emissions data may face increased scrutiny and more frequent follow-ups.

Repeated non-compliance may impact supplier prioritization in sourcing decisions.

## 5 Summary of key actions for suppliers

During the Transitional Period:

- Submit emissions data once per year
- Use the EU's CBAM Excel template
- No verification required, but accuracy is critical

During the Definitive Period:

- Mandatory registration in the CBAM Registry
- Annual emissions reporting
- Third-party verification of emissions data required