CBAM Readiness Pack – Steel & Metals

Checklist to prepare for EU Carbon Border Adjustment Mechanism (CBAM) reporting from 2026 onwards.

# Section 1 – Data Capture

- Site-level GHG inventory (Scope 1 + Scope 2) for each mill  
- Route-specific emission intensity (tCO₂e/t crude steel)  
- Grid emission factors (location- and market-based)  
- Scrap usage and allocation methodology

# Section 2 – Verification

- Third-party verification plan (ISO 14064-3)  
- Evidence repository for input data and factors  
- Version control of methodologies

# Section 3 – Reporting

- Quarterly CBAM data file preparation  
- Alignment with EU template (per CN code)  
- Internal review and sign-off workflow

# Section 4 – Risk & Mitigation

- Pricing impact analysis per export route  
- Strategy for low-carbon procurement (DRI/H₂)  
- Engagement with buyers on allocation of CBAM cost