

## General Terms and Conditions of Purchase and Order CBAM additional clause

### I. Transitional phase

01.10.2023 to 31.12.2025

1. During the transitional phase from 01.10.2023 to 31.12.2025, Seller shall provide Buyer with the data for the CBAM-related shipment that has to be reported with Buyer's CBAM report according to the applicable version of the Regulation (EU) 2023/956 and Delegated Regulation (EU) 2023/1773. This obligation applies to operations that involve the importation of relevant goods into the customs territory of the European Union. The data shall be provided, at the latest, when the goods are made available. In order to fulfil this obligation, Seller shall, in particular, provide the Buyer with the following information broken down into the 8-digit code of the Combined Nomenclature (CN-Code) together with the installation and country of production:
  - a) specific direct quantity of emissions embedded in the goods,
  - b) specific indirect quantity of emissions embedded in the goods,
  - c) the amount of electricity consumed in the production of the goods,
  - d) the source of the electricity consumed in the production of the goods,
  - e) the emission factor of the electricity consumed in the production of the goods to be reported by the user in the CBAM report, and
  - f) the producer of the goods.
2. In order to fulfil the obligation contained in paragraph 1 of this agreement, Seller shall pro-vide Buyer with the following information in particular:
  - a) Seller shall divide the installation into production processes. Generally, each production route must assigned to a production process. Seller shall calculate the emissions data for each production process.
  - b) In order to calculate the direct emissions arising from the production process, Seller shall apply one of the following CBAM-specific calculation methods:
    - (1) standard method (calculation per source stream); differentiation between process and combustion emissions,
    - (2) mass balance method (calculation for each production route)
    - (3) continual metering of the flue gas flows,
    - (4) for complex goods: estimated values (e.g. default values) may be used up to 20% of the total emissions.
  - c) If the installation produces CBAM-relevant goods from different product categories, Seller shall break down the total emissions measured in proportion to the individual production processes, provided that the goods of the different product categories are actually offered on the market.
  - d) The direct emissions from heating and cooling differ depending on whether they are produced inside or outside the production installation. Concerning the net quantity of heat added, Seller may refer to the various calculation methods in Annex III Section C, Dele-gated Regulation (EU) 2023/1773.

- e) Seller may use reference values to calculate indirect emissions. Accordingly, Seller only needs the quantity of electricity used to produce the goods.
  - f) If applicable, Seller shall take into account any added or derived CO2 gases insofar as this is stipulated in Annex III Delegated Regulation (EU) 2023/1773.
  - g) Seller shall disclose whether a CO2-price has been paid during production. This includes, in particular: the amount; whether any compensation or rebate of any kind has been made and, if so, how; the quantity of emissions covered in each case and a description of the pricing instrument.
  - h) When determining the production process, Seller shall take account of the precursor prod-ucts used. When calculating the emissions of the goods, Seller shall take account of the emissions of the processed precursor products. Seller shall therefore calculate how much of the precursor product is used together with its specific direct and indirect emissions.
3. If Seller fails to provide the data, he shall compensate Buyer for any loss arising therefrom. Seller shall bear the burden of proving that he is not responsible for the failure to provide the data in question. In particular, Buyer is entitled to charge Seller for any penalties ordered against him owing to an inaccurate or incomplete report under Regulation (EU) 2023/956. This shall be without prejudice to Buyer's right to exclude Seller from the award of further contracts should the latter fail to provide the required information.
4. If Seller is unable to provide Buyer with the required information, he shall notify Buyer of the same and the reasons why when confirming the order at the latest.

### II. Draft clause for final application

For shipments from 01.01.2026

1. From 01.01.2026, Seller shall ensure that the monitoring of emissions pursuant to Regu-lation (EU) 2023/956 is verified by an accredited verifier. Seller shall provide Buyer with the verified information and supporting documents to be communicated according to Arts. 7, 8 and 9 and the corresponding implementing acts of Regulation (EU) 2023/956. Seller shall provide the verified information and supporting documents when the goods are made available at the latest.
2. If Seller fails to provide the verified information and supporting documents, he shall compensate Buyer for any loss arising therefrom. Seller shall bear the burden of proving that he is not responsible for the failure to provide the verified information and supporting documents. In particular, Buyer is entitled to demand that Seller compensate him for any penalties ordered against him owing to the inaccurate or incomplete declaration un-der Regulation (EU) 2023/956. This shall be without prejudice to Buyer's right to exclude Seller from the award of further contracts should the latter fail to provide the verified information and supporting documents required.
3. If Seller is unable to provide Buyer with the verified information and supporting documents, he shall notify Buyer of the same and the reasons why when confirming the order at the latest.

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