

CBAM is not a reporting problem. It is a margin problem.

Emerald Advisory helps EU importers identify where CBAM creates margin exposure, supplier emissions-data risk and pricing pressure.

For importers of CBAM-covered goods - including steel, aluminium, cement, fertilisers, hydrogen or electricity-related inputs - supplier emissions data can become a direct sourcing, pricing and margin issue. Most companies do not yet know their actual exposure, and default values may inflate future costs.

<p>THE PROBLEM</p> <p>CBAM links import exposure to embedded emissions. Incomplete supplier data, default values and unclear ownership can turn compliance into margin pressure.</p>	<p>START HERE</p> <p>CBAM Margin Exposure Scan. A focused 2-4 week diagnostic of import flows, supplier data gaps, potential cost exposure and sourcing or pricing decisions.</p>	<p>OUTCOME</p> <p>A management-ready view of exposure, red flags and decision priorities - before sourcing and pricing decisions are made on incomplete data.</p>
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What we assess

- Which import flows are CBAM-exposed
- Which suppliers create emissions-data risk
- Where default values may inflate future costs
- What the potential margin or EBITDA exposure could be
- Which sourcing or pricing decisions require management attention

Typical deliverables

- Import flow exposure map
- Supplier emissions-data risk overview
- Initial CBAM cost and margin exposure estimate
- Red flags and decision priorities
- Management-ready decision note

Who this is for

- EU importers of CBAM-covered inputs
- Procurement, finance and sustainability teams
- Companies sourcing from Indonesia, Asia or other non-EU suppliers
- Customs brokers or advisors whose clients need commercial CBAM impact analysis

Why now

CBAM has moved from a reporting obligation to a direct P&L issue. In the definitive period, importers need to understand how import volumes, embedded emissions and carbon price exposure can affect cost structure and pricing power.

**Volume x Emissions x Carbon Price =
Potential Cost Exposure**

Follow-up path

1. Margin Exposure Scan	Map exposure and decision gaps
2. Supplier & Pricing Decisions	Supplier comparison, pass-through and governance
3. Market Access & Dealflow	Strategic extension for investors, PE or supplier positioning

Typical use case

A European company imports aluminium or steel-related inputs from Asia. Supplier emissions data is incomplete, procurement cannot compare alternatives on reliable data, and finance does not yet know whether future CBAM costs can be passed through to customers.