

CARBON BORDER ADJUSTMENT MECHANISM

CBAM is here.

The EU's Carbon Border Adjustment Mechanism (CBAM) entered its definitive compliance phase on 1 January 2026, making it a live financial and commercial reality for EU-focused exporters rather than a distant policy concern. As a carbon pricing instrument applied at the EU's borders, CBAM ensures that imported goods carry a carbon cost equivalent to that paid by EU producers under the EU Emissions Trading System (EU ETS) — meaning the quality of your emissions data now directly determines the carbon cost attributed to your products, and increasingly shapes contract terms, supplier selection, and pricing across European markets. Exporters who provide verified, plant-level emissions data stand to secure a measurable cost and competitive advantage over those who do not.

TECH TOOL | POWERED BY ESG UNIVERSE

UniCORE

Uniquus carbon optimization and reporting engine

A one-stop platform to calculate, report, declare, and optimize your CBAM tax liabilities — with the advisory expertise of Uniquus built in.

EU CBAM COMPLIANT

REG. 2023/1773

DEFINITIVE PHASE 2026+

POWERED BY ESG UNIVERSE

Sectors covered:

Iron and Steel

Cement

Fertilizers

Aluminum

Electricity

Hydrogen

Proposed extension to 180 downstream goods from 2028. UniCORE includes pre-liability modelling for at-risk product categories across automotive, appliances, and machinery.



\$5.6 Billion

India's annual steel and aluminum exports at direct CBAM risk

15–22%

Price cut many exporters have to absorb to remain viable in the EU market.

2034

FREE ALLOCATION PHASE-OUT

180+

DOWNSTREAM GOODS BY 2028

Why CBAM cannot be ignored

Free allocations will be phased out by 2034. Costs manageable today will grow non-linearly without a strategic decarbonization roadmap

01

Default values carry a 30% penalty surcharge

From 2028, EU defaults rise 30% above actual benchmarks. Without plant-level verified data, exporters face the highest possible carbon cost.

02

Domestic carbon taxes paid — but not deducted

If you have paid a domestic carbon price (India's CCTS), you may be entitled to deductions that reduce your CBAM cost. Without proper documentation, you pay twice. UniCORE calculates both.

03

EU buyers are already switching suppliers

India's aluminum and steel exports to the EU fell 24.4% in FY2025 as EU importers began diversifying to suppliers who could provide compliant carbon data. The window to respond is now.

04

Supply chain liability flows upstream

EU customers demand Verified Specific Embedded Emissions (SEE) data from non-EU suppliers. Without it, importers are forced onto punitive defaults —threatening market access and commercial relationships.

CBAM compliance timeline



The stakes are clear: Companies relying on default values will systematically overpay for certificates while competitors with verified, low-emission production profiles gain measurable cost and reputational advantages in European markets.

What UniCORE delivers

UniCORE is Uniquus' purpose-built EU CBAM compliance portal for EU focused exporters — combining regulatory-grade calculation engines, official reporting templates, investment analysis, and domestic tax adjustments in one integrated platform.

Six integrated capability pillars cover every step of your CBAM journey - from first data collection to final declaration and beyond.

CALCULATE

Regulatory-grade see computation

Imports Scope 1 combustion, process emissions, purchased electricity, heat, and precursor intermediates into a single bottom-up SEE calculation aligned to EU embedded emissions methodology.

01

PROJECT

Multi-year liability forecasting

Generates what your CBAM liability will look like each year through 2026 till 2034 — factoring in the gradual phase-out of free allowances and your own carbon price assumptions.

02

DECLARE

Official template generation

Auto-generates the official EU declaration document, pre-filled with your verified plant data. Your EU customer receives exactly what they need to submit to the CBAM registry — accurate, traceable, and audit-ready.

03

OPTIMIZE

Scenario modelling and investment case

Models CBAM liability across carbon price trajectories and decarbonisation investment levels — delivering a full NPV and break-even year assessment to support board-level capital allocation decisions.

04

SUPPLY CHAIN

Supplier emissions benchmarking

Compares supplier emission intensities against CBAM benchmarks, identifies high-risk precursor inputs, and recommend lower-carbon alternatives with quantified certificate cost savings.

05

MONITOR

Continuous compliance management

Tracks your emissions data quarterly, alerts you to regulatory changes, and benchmarks your carbon performance year-on-year — so there are no surprises and you are always audit-ready.

06

Uniquely Built for Indian Exporters — CCTS × CBAM Dual-Track

UniCORE is the only CBAM platform with native support for India's Carbon Credit Trading Scheme (CCTS). It models CCTS and CBAM obligations simultaneously, applies deductions to eliminate double-counting, and produces a unified optimization dashboard — a strategic imperative for Indian exporters of covered commodities targeting European markets.

Why Uniquus



Integrated advisory + technology

Strategy, decarbonization and reporting supported by ESG UniVerse for GHG accounting, dashboards and disclosures.



Cross-sector experience

Climate and sustainability engagements across manufacturing, services, financial institutions, healthcare, infrastructure, energy, logistics and technology.



Empaneled partners for technology

Renewable energy, ESCO and other solution providers to enable on-ground implementation, performance optimization and scalable climate-tech solutions



End-to-end climate action

From GHG inventory and SBTi target-setting to MACC-based roadmaps, implementation governance, alignment with climate finance framework, supplier enablement and capacity building.



Global, integrated, experienced team

70+ experienced climate, ESG, risk, finance and technology specialists with deep experience in complex, multi-country programs. We leverage top talent pool in lower cost economies to provide high-quality and cost-efficiency to our clients.



Data integrity and assurance mindset

Strong grounding in controls, regulatory reporting and audit standards to ensure your climate data is decision-grade.



Agility and responsiveness

Adaptability and quick responses are integral to our operations. We are not restricted by auditor independence conflicts, which further creates a frictionless environment to serve our clients. Our agility and responsiveness is enhanced by a high degree of partner/director involvement on projects.

Turn CBAM from a liability into a competitive edge

Schedule a demo and speak with our climate advisory team to understand how UniCORE can be configured for your operations, your sector, and your regulatory timeline.



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In case of any query, please write to us at businessinquiries@uniquus.com.

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