

Carbon Border Adjustment Mechanism (CBAM) Verification

Strengthen Your Export Readiness for the European Market



Overview:

As global trade increasingly integrates climate accountability, exporters supplying goods to the European Union must now demonstrate transparency in product-related greenhouse gas emissions. The European Union's Carbon Border Adjustment Mechanism (CBAM) introduces new reporting and financial obligations for carbon-intensive imported goods. TUV India supports organizations through independent third-party verification services to help ensure regulatory compliance, improve buyer confidence and maintain competitiveness in European markets.

What is CBAM?

The Carbon Border Adjustment Mechanism (CBAM) is a European Union regulation introduced under Regulation (EU) 2023/956 to address carbon leakage and create a fair competitive environment between EU manufacturers and non-EU exporters. Under CBAM, importers must declare the embedded emissions associated with imported goods entering the EU market. During the transitional period (1 October 2023 to 31 December 2025), importers were required to submit emissions reports for covered goods. From 1 January 2026, financial obligations now apply, requiring importers to purchase CBAM certificates based on verified emissions data. Products currently covered under CBAM are Iron & Steel, Aluminium, Cement, Fertilizers, Hydrogen and Electricity.

Why is CBAM Verification Important?

Accurate emissions verification is increasingly essential for exporters to Europe, ensuring reliable reporting and stronger buyer confidence. Key benefits include improved credibility, reduced reliance on default values, readiness for 2026 obligations, enhanced supply chain transparency, identification of reduction opportunities, greater stakeholder trust and protection of export competitiveness.

Our CBAM Verification Services:

TUV India provides end-to-end CBAM verification support, including product applicability and CN code review, validation of direct, indirect and precursor emissions, process mapping checks, electricity emission factor verification, CBAM template review and issuance of an independent verification statement.

The Verification Process:

Our structured verification process ensures accuracy, transparency and alignment with regulatory requirements.

- **Engagement & Planning** – Define scope, regulations, boundaries and materiality.
- **Data Review** – Evaluate data, methodologies, assumptions and calculations.
- **Site Assessment** – Verify operations, records and monitoring (on-site/remote).



- **Findings Closure** – Address gaps, clarifications and corrective actions.
- **Reporting** – Prepare verification report.
- **Technical Review** – Independent expert review.
- **Verification Statement** – Issue final assurance statement.

Our Verification Approach:

Our approach aligns with EU CBAM requirements and global GHG verification principles, covering boundary review, product mapping, direct and indirect emissions assessment, precursor and electricity emissions, documentation checks, traceability validation and final reporting review.

Why Choose TÜV India?

TÜV India is an independent and neutral third-party assurance organization with strong expertise in sustainability, carbon verification and industrial compliance services.

Our strengths:

- Extensive experience in GHG verification
- Strong industrial sector expertise
- Competent technical verification teams
- Independent and impartial assessment approach
- Global TÜV NORD credibility
- Proven record of timely project delivery
- TÜV India is NABCB accredited for validation and verification services under ISO 17029 and ISO 14065

UK CBAM accreditation process is underway.

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About Us:

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We are proud to provide increasing levels of services to the best known, largest global and national companies as well as medium and small industries in diverse sectors like Oil & Gas, Petro-chemical, Nuclear, Renewables, Infrastructure, Food, Power, Manufacturing, Chemicals, Pharma, Paper, Automobiles, Railways, Aerospace, Defence, IT, Health, Hospitality, Retail, etc.

Over 1650 competent and experienced TÜV India experts spread across India and over 14000 TÜV NORD experts all over the world, enthusiastically support our clients by providing value-added services in Industry Inspection, European / International Approvals, Management System & IT Certification, Sustainability, Energy Audit, Water Audit, Carbon Services, Building Infrastructure & PMC, Renewable Energy, Food & Packaging Testing, Food Certification & Inspection; Testing of restricted and banned chemicals in Automotive and Electrical & Electronics components and other regulated industries, Product Testing – Electricals, Electronics and Industrial Machinery; Product Certification; Petroleum, Chemicals & Gas Testing; Railway Technology; Engineering, Safety Studies, and knowledge enhancing training programs under TÜV India Training Academy.

