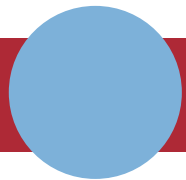


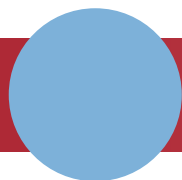
Challenging verification timelines

- The **accreditation process** for Verifiers can only begin from 1st July 2026
- The verifier must then **register** with the CBAM National Competent Authority. The earliest date this registration can happen is 1st September 2026.
- The **complex verification process** can then begin, including:
 - Conducting an on-site visit at the production facility
 - Reviewing the monitoring plan in detail, including all calculations in the CBAM declaration
 - Verifying precursor emissions, checking data from all upstream operators providing inputs



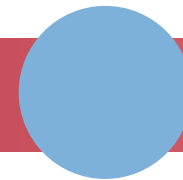
September 2026

This is the earliest point at which verification of CBAM emissions *can* begin.



Spring to Summer 2027

Around 50,000 Installations will be scrambling to retroactively verify their 2026 emissions, so they do not have to rely on default values for their 2026 imports.



September 2027

Deadline for retiring CBAM Certificates for 2026 imports.

