

Terms of Use

CBAM Calculator

by BearingPoint

v.1.2026

PLEASE READ THESE TERMS OF USE CAREFULLY BEFORE USING THE SITES.

BY ACCEPTING THESE TERMS OF USE, YOU ACKNOWLEDGE THAT YOU HAVE READ AND UNDERSTOOD THE TERMS AND AGREE TO BE BOUND BY THESE TERMS OF USE AND DATA PROCESSING ADDENDUM AS MAY BE UPDATED FROM TIME TO TIME. IF YOU DO NOT AGREE TO (OR CAN NOT COMPLY WITH) THESE TERMS OF USE, PLEASE DO NOT USE THE SITES OR ACCESS ANY CONTENT.

Welcome to CBAM Calculator by BearingPoint. These Terms of Use ("Terms") are an agreement between BearingPoint GmbH, Speicherstraße 1, 60327 Frankfurt am Main, Germany ("BearingPoint", "we", "our", or "us") and You ("You" or "Your") that governs Your access to and use of BearingPoint Site. You represent to us that You are a legal entity or representative of such legal entity and are lawfully able to enter into contracts and can accept these Terms in the name of your legal entity.

1. Scope of the services

CBAM Calculator by BearingPoint allows to support internal assessments, Combined Nomenclature (CN) product code analysis, and early estimation of potential financial impact. It is provided for indicative and exploratory purposes only and is not intended for statutory reporting, audit substantiation, or regulatory filings.

1.1. Purpose of the tool

This CBAM calculator is a self-service estimation tool intended to support users in understanding potential EU Carbon Border Adjustment Mechanism (CBAM) impact for imported goods. The tool provides indicative calculations based on default logic. It does not use verified actual emissions data. It does not constitute official EU CBAM reporting. It does not replace obligations under EU CBAM legislation.

Users remain fully responsible for quarterly reporting (transitional period) and certificate surrender & annual reporting (from 2027 onward).

1.2. No legal or compliance advice. Please note that the tool: does not provide legal, tax, or compliance advice, does not confirm eligibility, authorisation, or reporting correctness, does not validate emissions data or "carbon price paid in the origin country" inputs.

1.3. EU CBAM obligations depend on: Authorised EU CBAM declarant status, use of compliant methodologies under EU CBAM, applicable benchmarks and carbon pricing rules (based on EU default logic).

Users must validate results with qualified EU CBAM, customs, or legal experts before use in filings or financial decisions.

1.4. Data quality & user responsibility. All outputs depend entirely on user-provided inputs, including: CN code (from publicly available list via Taxation and Customs Union portal: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en), Country of origin, production route, carbon price paid in the country of imported goods.

The user confirms that: data entered is accurate, complete, and up to date. Inputs are used as provided, without validation by the tool.

Calculations rely on default values, which may lead to higher estimated emissions.

1.5. Treatment of Emissions Data. This calculator: uses default values only, does not calculate or validate actual emissions. Default values: Are based on EU-established methodologies, reflect conservative (high-emission) assumptions, may significantly increase estimated EU CBAM exposure.

Results should be interpreted as indicative, high-level estimates, not actual liability

1.6. Carbon Price Adjustments. If a user enters a "carbon price paid in the country of origin": The value is used for estimation purposes only. The tool does not validate or verify correctness or eligibility.

1.7. The calculator does not track: authorisation status, threshold exemptions or compliance deadlines.

Through the Site, you may have access to a variety of resources and content, which are strictly confidential and not subject to copying or redistribution outside of the Site.

The Site include: (a) information, text, or any other content and services provided or made available by BearingPoint on or through the Site (collectively referred to as “Content”) and (b) input information (including but not limited to text, information, questions or other information, content Users submits into the Site (collectively referred to as “Input”) and (c) information receive from the Services based on the Input and the Content (“Output”).

2. Acceptance of Terms, Security, and Means of Accessing the Site and Content

- 2.1. By using the Site, You accept these Terms (whether on behalf of yourself or a legal entity you represent).
- 2.2. After registration or completion of the contact form and acceptance of this Terms, You grant Us permission to contact you via e-mail.
- 2.3. BearingPoint will not be liable for any acts and/or omissions by You, including without limitation, any damages of any kind incurred as a result of such acts and/or omissions.
- 2.4. Any request for deletion of Your registration is done by contacting datasubject-request@bearingpoint.com.

3. Use of the Site

- 3.1. Subject to Your compliance with these Terms, you may access and use our Site and Services. In using our Site and Services, you must comply with these Terms and with all applicable laws.
- 3.2. Subject to any additional, specific or limiting terms or conditions set forth in the Site to which you have been granted access, you may only download, store, display on your computer, view, and print Content that we or other users have published on the Site or make available for download through the Site.
- 3.3. You shall not be entitled to use the Site or any Content for any other purpose, in particular but not limited to any other business or commercial uses. You shall not be entitled to grant any third-party access to the Site.
- 3.4. You will be responsible for the quality and legality of the Input and the means by which You acquired Input, and shall be solely responsible for determining the suitability of the Site and Service for Your needs.
- 3.5. The CBAM Calculator operates in one language: English.
- 3.6. You acknowledge and agree that BearingPoint utilizes third-party service providers to host and provide the Services and store User Input, Output and Content and the protection of such will be in accordance with that third-party's safeguards for the protection of the security, confidentiality, and integrity of such materials.
- 3.7. You are responsible for properly configuring and using the Site and Services, and taking appropriate steps to maintain security, protection and backup of any materials and information. BearingPoint is not responsible for any unauthorized access to, alteration of, and/or the deletion, destruction, damage, loss and/or failure to store any Input and/or other information that you submit and/or uses in connection with the Site (including without limitation as a result of your errors, acts or omissions).
- 3.8. By using the Site, You are responsible for the security of Your own proprietary and confidential information and authorizing access to the Site and for maintaining adequate procedures apart from the Site to reconstruct lost or altered files, data or programs.
- 3.9. We do not want to receive unauthorized confidential information from You through or in connection with the Sites. Notwithstanding, anything that you may note or state in connection with sharing content, Input shall not be considered confidential information and shall be received and treated by Us on a non-confidential and unrestricted basis.

4. Prohibited Actions

The following actions are prohibited while using the Site, Services or functionality we provide to you as part of the Services:

- 4.1. By using the Site and Services, You specifically agree not to engage in any activity or transmit any information that, in our sole discretion:
 - Is illegal, or violates any international, federal, state, or local law or regulation;
 - Advocates illegal activity or discusses illegal activities with the intent to commit them;
 - Violates any third-party right, including, but not limited to, right of privacy, right of publicity, copyright, trademark, patent, trade secret, or any other intellectual property or proprietary rights;
 - Is unlawful, harassing, libelous, abusive, tortuous, defamatory, threatening, harmful, invasive of another's privacy; vulgar, obscene or otherwise objectionable, derogatory, degrading or harassing of another or constitutes a personal attack; invades another's privacy or includes another's confidential, sensitive or personal information; promotes bigotry, racism, hatred or harm against any group or individual; violent or inciting violence, inflammatory; sexually explicit or pornographic; discriminatory and/or otherwise victimizes and/or intimidates an individual and/or group on the basis of religion, gender, sexual orientation, race, ethnicity, age and/or disability; is obscene or otherwise not in good taste;
 - Interferes with any other party's use of the Site;

- Attempts to impersonate or impersonates another person or entity;
 - Harvests, collects, gathers or assembles any materials for other than internal, non-commercial use.
- 4.2. Makes the Site or any Content contained in the Site, available to any third party;
 - 4.3. Causes, permits or attempts to decompile, disassemble, modify, reverse engineer or translate the software used within the Services or otherwise attempts to learn the source code of any software or Services we provide to you. You are not authorized to alter, modify, copy, edit, format, or create derivative works of any technology used to provide the Services.
 - 4.4. Modifies, copies, scrapes or crawls, displays, transfer sells, loans, rents, leases, re-licenses, sublicenses, transmits, distributes, re-distributes (etc.), or timeshares the Site or Services or any Content, or creates any Internet "link" to the Site without prior express written authorization from BearingPoint, or "frame" or "mirror" the materials or services contained on or accessible from the Site on any other server or Internet-based device;
 - 4.5. Removes, alters, amends or otherwise tampers with any titles, trademarks, copyright, restricted rights notices, or other proprietary rights legend, or any license agreement, included or provided with the Site;
 - 4.6. Distributes computer viruses or other code, files, or programs that interrupt, destroy, or limit the functionality of the Site, the Services or any computer software or hardware or electronic communications equipment;
 - 4.7. Interferes with, disrupts, disables, overburdens, or destroys the functionality or use of any features of the Site, or the servers or networks connected to the Site;
 - 4.8. Accesses or uses the Sites in any manner that could damage, disable, overburden, or impair any accounts, computer systems or networks. You further agree not to attempt to gain unauthorized access to any parts of the Site, accounts, computer systems or networks. You agree not to use any robot, spider, scraper, or other automated means to access the Sites or any BearingPoint accounts, computer systems or networks;
 - 4.9. Uses automated or manual means to violate the restrictions in any robot exclusion headers on the Site, if any, or bypasses or circumvents other measures employed to prevent or limit access, for example by engaging in practices such as "screen scraping," "database scraping," or any other activity with the purpose of obtaining lists of users or other information and/or automatically or programmatically extracting data of our Content and Output.
 - 4.10. Representing the Output was human generated when it was not;
 - 4.11. Attempts to do any of the foregoing.

5. Intellectual Property Rights

- 5.1. BearingPoint and its affiliates and licensors reserve all rights, titles and interests in any Intellectual Property Rights embedded in and/or in relation to the Site, Services and all Content as well as regarding any improvements and derivative works thereto.
- 5.2. BearingPoint grants You a limited, non-exclusive, non-transferable, non-assignable right to use the Service in accordance with these Terms.
- 5.3. You reserve all rights, titles and interest in Your Input. You grant BearingPoint, its affiliated and its licensors a right to host, store, copy, transmit, transfer, share and display Your Input as necessary to provide the Service.
- 5.4. Feedback: You grant Us a worldwide, perpetual, irrevocable, royalty-free right to sublicense, use, sell, rent, publish, disclose, and incorporate into the Service or into any other service or product based on any suggestion, enhancement request, recommendation, correction, or other feedback provided by You.
- 5.5. You represent and warrant, that You own all right, title and interest in and to the Input and Feedback and none of Your Input will violate this Terms.
- 5.6. BearingPoint and/or its affiliates may create analyses utilizing, in part, Your Input and information derived from Your use of the Service, as set forth below ("Analyses"). Analyses will anonymize and aggregate information. Unless otherwise agreed, personal data contained in Your Input is only used to provide the Service. Analyses may be used for the following purposes: (a) product improvement (in particular, product features and functionality, workflows and user interfaces) and development of new BearingPoint products and services, (b) improving resource allocation and support, (c) internal demand planning, (d) training and developing machine learning algorithms, (e) improving product performance, (f) verification of security and data integrity (g) identification of industry trends and developments, creation of indices and anonymous benchmarking.
- 5.7. Third Party Software: The software which is used for providing the Service may contain third party software including open-source software. Third party software and services are subject to their own terms, and we are not responsible for them.

6. Our Rights

- 6.1. BearingPoint reserves the right, at its sole discretion, to modify or discontinue offering the Site, Services, in whole or in part, including any features, functionality, tools or content thereof, make updates and upgrades, at any time, for any reason or no reason, with or without notice to you.
- 6.2. BearingPoint will have no obligation to back up or maintain any Input, user data and may delete user data in its systems or otherwise in its possession or control at any time by unless legally prohibited to delete such data.
- 6.3. If Users are granted access under this Agreement to a free (no fee) version of the Site (e.g. test version, demonstration version) or BETA Version, to the extent permitted by applicable law, You agree that (i) BearingPoint does not have any obligation to provide any particular service level or support services; and (ii) BearingPoint may cease providing the Site and Service at any time without notice.

- 6.4. We may make changes to the Terms and/or our other operating rules, policies and/or procedures from time to time, in our sole discretion. We will notify you of any changes to the Terms by posting the updated Terms on the Site. It is your responsibility to review the Terms frequently and to remain informed of any changes to them. If you do not agree with the changes and/or modifications, you shall not use the Site and Services after the effective date of the changes. The then-current version of the Terms will supersede all earlier versions. You agree that your continued use of the Site, Services after such changes have been published will constitute Your acceptance of such revised Terms and operating rules, policies and/or procedures (as applicable).
- 6.5. Some areas of the Site provided on or through the Site may have additional rules, guidelines, license agreements, user agreements or other terms and conditions that apply to your access or use of that area of the Site (including terms and conditions applicable to a corporation or other organization and its users). If there is a conflict or inconsistency between the Terms of Use and the rules, guidelines, license agreement, user agreement or other terms and conditions for a specific area of the Sites or for specific Content, the latter shall have precedence with respect to your access and use of that area of the Sites or Content.

7. Term and Termination

- 7.1. You can stop using our Services and Site and end your relationship with Us at any time by simply closing your account and stopping Your use of the Site and Services.
- 7.2. We may take action to suspend or terminate Your access to our Site and Services or close Your account if we determine, acting reasonably and objectively:
- You breached these Terms
 - We must do so to comply with law.
 - Your use of our Site and Services could cause risk or harm to Us, our users or anyone else.

If we terminate or suspend your account, we will make reasonable efforts to notify You in advance so you can export Your Material from the Services, unless it is not appropriate for us to do so, we reasonably believe that continued access to your account will cause damage to Us, or anyone else or we are legally prohibited from doing so.

8. Indemnity

You agree to indemnify and hold harmless BearingPoint, its officers, directors, employees, agents and licensees from and against any and all claims, liabilities, damages, losses or expenses, including reasonable attorneys' fees and costs, due to or arising out of Input that You share, your violation of the Terms or any applicable law or any additional rules, guidelines or terms of use posted for a specific area of the Site or Content provided on or through the Site, or Your violation or infringement of any third party rights, fraud you commit and/or your intentional misconduct and/or negligence, Your interaction with any other user; and/or Your use of the Site, Services that is in violation of any applicable data protection/privacy law. We reserve the right to assume the exclusive defense and control of any matter otherwise subject to indemnification by You, in which event You will assist and cooperate with us in asserting any available defenses.

9. Confidentiality

You shall handle the Site, and all the information related to the Sites (e.g., Content, Materials, documentation), including its features, performance and any related documentation as well as the provisions of this Terms on a strictly confidential basis. You are obliged to take all reasonable measures in order to prevent the disclosure of the Site and unauthorized access to the Site by third parties.

10. Third Party Web Sites, Products and Services

- 10.1. The Site may provide links to Web sites and access to Content, products, and services of third parties, including third party users, BearingPoint affiliates and sponsors of the Sites. BearingPoint is not responsible for third-party Content provided on or through the Sites and You bear all risks associated with the access and use of such Web sites and third-party Content, products and services.
- 10.2. BearingPoint will use Microsoft services for the provision of the Services. You herewith acknowledges, that Microsoft may process and store the Input submitted for purposes of monitoring for and preventing abusive or harmful uses or outputs of services. Despite the above, Microsoft will not use any data to train, retrain or improve any Microsoft or third-party base models. For further information please have a look at: [Code of Conduct for the Azure OpenAI Service | Microsoft Learn](#) and [Data, privacy, and security for Azure OpenAI Service - Azure AI services | Microsoft Learn](#)

11. Disclaimer

- 11.1. The Sites, Services and all Content provided on or through the Sites, are provided on an "AS IS" and "as available" basis. BearingPoint expressly disclaims all representations, warranties or conditions of any kind, whether express or implied, including, but not limited to, the implied warranties of merchantability, satisfactory quality, fitness for a particular purpose and non-infringement with respect to the Sites. BearingPoint makes no warranty and does not assume liability for (a) the Site, Services, Content or Output will meet Your requirements; (b) the Site and Services will be available on an uninterrupted, timely, secure or error-free basis; (c) the results and Output may be obtained from the use of the sites or any content provided on or through the Site will be complete, appropriate, accurate or reliable; or (d) the quality of any Content, Output accessed or obtained by You on or through the Site will meet Your expectations.
- 11.2. Any Content and Output accessed, downloaded, or otherwise obtained on or through the use of the Site is used at Your own discretion and risk. BearingPoint and its Site hosts shall have no responsibility for any damage to Your computer system or loss of data that results from the download or use of the Sites, Services or Content.

- 11.3. High-Risk Use: The Services are not designated or intended to support any use in which a service interruption, defect, error, or other failure of the Site could result in the death or serious bodily injury of any person or in physical, environmental damage or damages (e.g. caused by changes to existing processes) in a productive environment (collectively, "High-Risk Use"). Accordingly, You must implement the Output in such a way that, in the event of any interruption, defect, error, or other failure of the Site, the safety of people, property, the environment or processes is not reduced below a level that is reasonable, appropriate and legal, whether in general or for a specific industry.
- 11.4. The actual deductibility of any "origin carbon price paid abroad" amounts is subject to applicable EU CBAM requirements and the availability of supporting evidence.
- 11.5. BearingPoint makes no guarantee as to the accuracy, completeness, or regulatory acceptance of the Content, Output, or any calculations produced by the CBAM Calculator. Although BearingPoint uses reasonable efforts to align the logic of the CBAM Calculator with applicable EU CBAM rules, You acknowledge that the regulatory framework is evolving, including through implementing and delegated acts, that default methodologies may change, and that benchmarks and pricing logic may be updated. Accordingly, BearingPoint shall not be liable for any discrepancy between calculated values and reported values.
- 11.6. Outputs generated by the CBAM Calculator are not valid for official reporting, may not be submitted directly to the EU CBAM Registry, and do not replace official EU CBAM calculations. Official reporting may require actual emissions data and verification, which are not covered by this tool.
- 11.7. You acknowledge and accept that competent authorities may impose penalties and apply default emissions recalculations where submitted data is incorrect, incomplete, or unsupported.
- 11.8. Users acknowledge that EU CBAM is being implemented progressively, and that related obligations differ by phase: from 2023 to 2025, reporting obligations apply only; from 2026, emissions associated with imports become financially relevant; and from 2027, certificate purchase and surrender obligations apply.

12. Limitation of Liability

- 12.1. Except as expressly and specifically provided in this agreement and to the fullest extent permitted by applicable law:
 - You assume sole responsibility for all information, notifications, results, data or disclosures (collectively "Results") obtained or delivered in the course of the use of the Site and Services and BearingPoint expressly disclaims any and all responsibility and liability in respect of such Results;
 - BearingPoint shall have no liability for any damage caused by errors or omissions in any information, instructions or scripts provided to BearingPoint by You in connection with the Site and Services, or any actions taken by BearingPoint at Yours's direction;
 - all terms implied by law are excluded from this agreement; and
 - the Service and the Site are provided to the You on an "as is" basis.
- 12.2. Nothing in this Terms excludes or restricts liability for death or personal injury caused by negligence, fraud or fraudulent misrepresentation, or otherwise to the extent such exclusion or limitation is not otherwise permitted by law.
- 12.3. Subject to section 12.2:
 - neither party shall be liable to the other party under the Terms of Use for (a) any loss of profits, loss of business, depletion of goodwill or similar losses or loss or corruption of data or information, or pure economic loss, or (b) for any indirect or consequential loss; however arising under or in connection with this agreement; and
 - the total and aggregate liability of BearingPoint and the BearingPoint affiliates arising under or in connection with this agreement shall be limited to the total the total amount of 1.000 (thousand) Euro.

13. Data protection and data security

- 13.1. You hereby acknowledge that by accessing the Sites, You remain responsible regarding the inserted data. You further guarantee that the transfer of personal data to BearingPoint as well as its processing by BearingPoint or Microsoft is in accordance with all applicable data protection regulations. By uploading personal data to the Site, You explicitly agrees to BearingPoint's Privacy Policy. The Privacy Policy is incorporated by reference into these Terms of Use and is available for review under <https://swarm.bearingpoint.services/services/privacy-policy>.

14. Export Restrictions/Legal Compliance

- 14.1. You may not access, download, use or export the Sites, or the Content provided on or through the Sites, in violation of international, U.S., European and locally applicable export laws or regulations, or in violation of any other applicable laws or regulations. You agree to comply with all export laws and restrictions and regulations of any international, national or local agency or authority, and not to directly or indirectly provide or otherwise make available the services and products of BearingPoint in violation of any such restrictions, laws or regulations, or without all necessary approvals. As applicable, You shall obtain and bear all expenses relating to any necessary licenses and/or exemptions with respect to Your own use of the services of BearingPoint. Neither the services of BearingPoint nor the underlying information or technology may be downloaded or otherwise provided or made available, either directly or indirectly, into any country subject to European and U.S. trade sanctions, to individuals or entities controlled by such countries, or to nationals or residents of such countries other than nationals who are lawfully admitted permanent residents of countries not subject to such sanctions.
- 14.2. Microsoft Products, software, services and technology are subject to U.S. export jurisdiction. All parties must comply with all applicable international and national laws, including the U.S. Export Administration Regulations, the International Traffic

in Arms Regulations, and end-user, end use and destination restrictions by U.S. and other governments. For additional information related to Microsoft compliance with export rules, see <https://www.microsoft.com/en-us/exporting>.

15. Applicable Laws

All matters relating to Your access to, and use of, the Sites, Services and Content, Output provided on or through or uploaded to the Site shall be governed by the laws of Germany Any legal action or proceeding relating to Your access to, or use of, the Sites or Content shall be instituted in the competent courts of Frankfurt am Main. You and BearingPoint agree to submit to the jurisdiction of, and agree that venue is proper in, said courts in any such legal action or proceeding.

16. Force Majeure

BearingPoint assumes no liability for temporary restrictions of its system and/or system failures therein. Furthermore neither You nor we will be liable for failure to perform any obligation under these Terms to the extent such failure is caused by a force majeure event (including acts of God, natural disasters, war, civil disturbance, action by governmental entity, strike, pandemics, a failure of third-party provider systems, and other causes beyond the party's reasonable control). The party affected by the force majeure event will provide notice to the other party within a commercially reasonable time and will use commercially reasonable efforts to resume performance as soon as practicable. Obligations not performed due to a force majeure event will be performed as soon as reasonably possible when the force majeure event concludes.

17. Copyright/Trademark

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18. Assignment

You may not assign or transfer any rights or obligations under these Terms. We may assign or transfer our rights or obligations under these Terms to any affiliate or subsidiary or any successor in interest of any business associated with our Services.

19. Severability

If any provision of this Terms is found to be invalid or unenforceable by a court of competent jurisdiction, such provision shall be severed from the terms and the remaining provisions shall continue in full force and effect.

20. Contact Information

If you have any questions regarding these Terms of Use, please contact the CBAM Calculator by BearingPoint team at emissions.calculator@bearingpoint.com

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