

# **Supplementary Agreement on Cost Adjustment under the EU CBAM Regulation**

*(Carbon Border Adjustment Mechanism — Regulation (EU) 2023/956, as amended by Regulation (EU) 2025/2083)*

between

[Supplier/Seller Name], hereinafter referred to as the “Seller”,

and

Marubeni-Itochu Steel Europe GmbH, hereinafter referred to as the “Buyer”.

## **1. Background**

The Buyer notes that under the EU CBAM Regulation (EU) 2023/956, as amended by Regulation (EU) 2025/2083 (Carbon Border Adjustment Mechanism), additional charges, reporting obligations, or certificate-related costs may apply from 2026 onwards, affecting the import of certain goods, in particular steel and steel products. Further adjustments and revisions may be undertaken by the EU in the future.

Such costs may arise retrospectively due to changes in legal or regulatory requirements and cannot be fully quantified at the time of contract conclusion.

## **2. Cost Pass-Through to Seller**

The Seller agrees that any costs, levies, or expenses incurred by the Buyer in connection with the implementation or application of the CBAM Regulation — including, but not limited to, the purchase of CBAM certificates, reporting or verification costs, administrative expenses, or subsequent charges — may be passed on to the Seller on a one-to-one basis.

## **3. Buyer’s Efforts to Recover Costs**

The Buyer may use commercially reasonable efforts to recover any such costs from its own contractual partners purchasing the products supplied by the Seller.

## **4. Reimbursement by Seller**

If, and to the extent that such recovery proves unsuccessful, the Buyer may, at its sole discretion, request reimbursement from the Seller for the CBAM-related costs.

Such cost transfer shall be without surcharge and strictly limited to the actual costs incurred.

## **5. Transparency and Documentation**

Upon the Seller's written request, the Buyer shall provide suitable documentary evidence of the CBAM-related costs incurred and demonstrate that such costs could not be recovered from its customers.

Such costs shall be considered retrospectively reimbursable, even if the underlying sales contract has already been completed or settled.

## **6. Governing Law and Scope**

This clause shall be construed and interpreted in accordance with German law, and the obligations set out herein shall apply notwithstanding Section 313 of the German Civil Code (BGB), unless otherwise expressly agreed.

This Agreement shall enter into force upon signature and shall apply to all deliveries of goods subject to the EU CBAM Regulation, including any adjustments and revisions, for deliveries occurring during the validity of the Regulation.

This Agreement supplements the existing contractual relationship between the parties without otherwise altering it.

This Agreement shall be governed by the Buyer's General Purchase Conditions as amended from time to time.

The Agreement shall be subject exclusively to German law, excluding the United Nations Convention on Contracts for the International Sale of Goods (CISG).

## **7. Jurisdiction**

The exclusive place of jurisdiction shall be Düsseldorf, Germany.

Signature (Seller):

Signature (Buyer):