

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

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

and

[Customer Name], hereinafter referred to as the “Buyer.”

1. Background

The Seller points out 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.

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

2. Passing on CBAM-Related Costs

The Buyer agrees that any costs, levies, or expenses incurred by the Seller 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 Buyer on a one-to-one basis.

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

3. Transparency and Documentation

Upon the Buyer’s request, the Seller shall provide appropriate evidence of the CBAM-related costs incurred (e.g. invoices, official documents, or certifications).

The cost transfer shall be made without surcharge, strictly limited to the actual costs incurred.

4. Validity and Effectiveness

This Agreement shall enter into force upon signature and shall apply to all deliveries of goods subject to the CBAM Regulation, insofar as such deliveries occur during the validity of the Regulation.

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

5. Applicable Law, Jurisdiction, and Terms & Conditions

This Agreement shall be governed by the Seller's General Terms and 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).

The exclusive place of jurisdiction shall be Düsseldorf, Germany.

Signature (Seller):

Signature (Buyer):