



Energy, Emissions &
Export

What Every
Manufacturer Needs to
Know



The Agenda

Pressures Reshaping NI Manufacturing

Your CBAM Opportunity

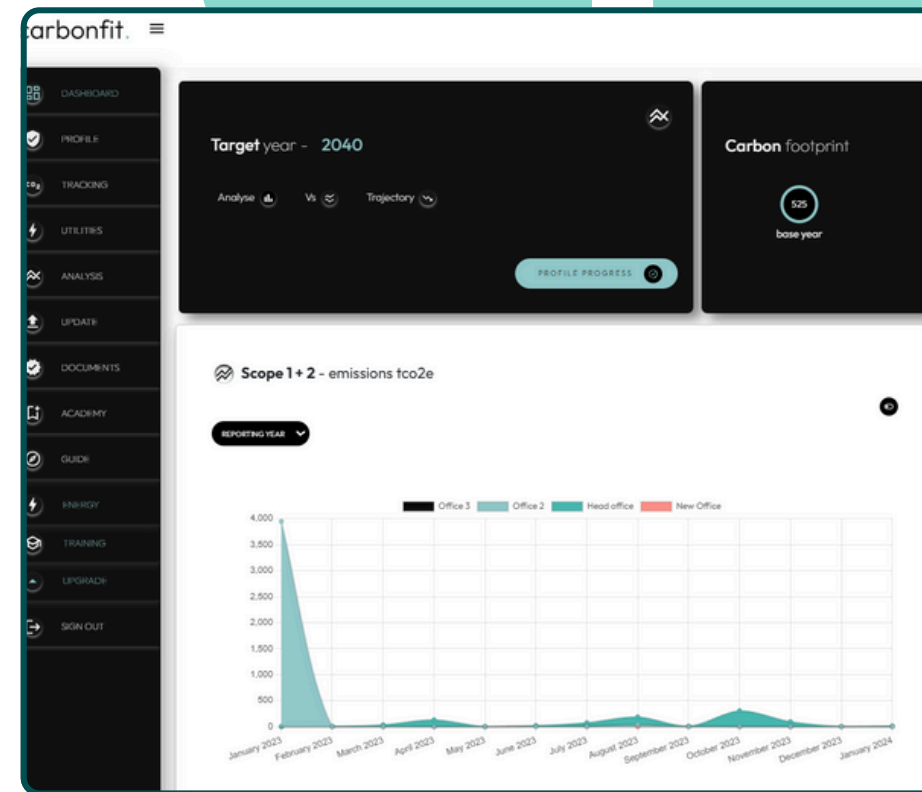
Energy, Emissions & Export Advantage

Success Story

What's coming Next?

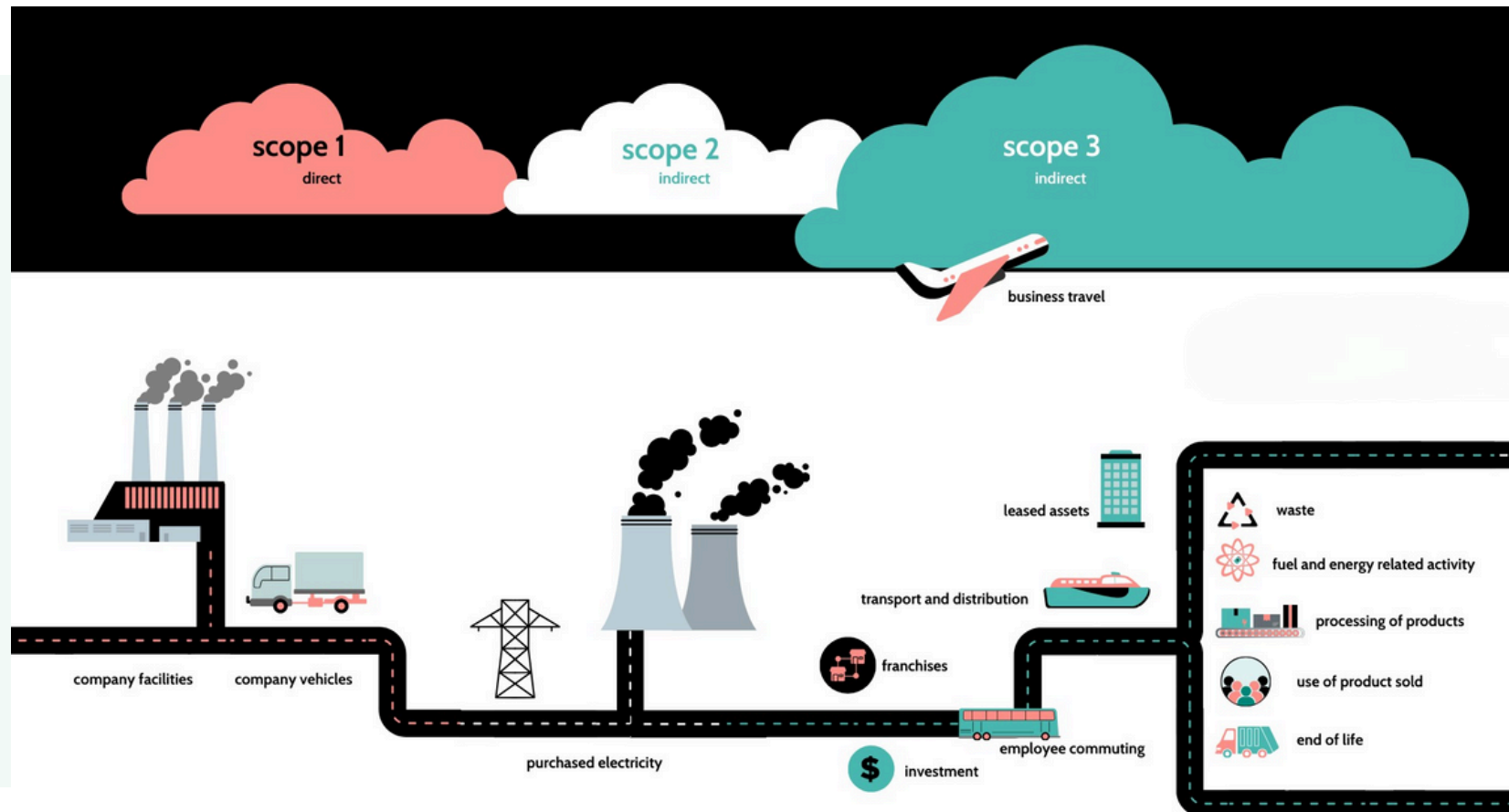
NI Manufacturers Roadmap

Q&A



Emissions

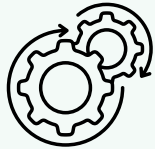
The Simple Breakdown for Manufacturers



The Pressures Reshaping NI Manufacturing



Cost pressures



Compliance pressures

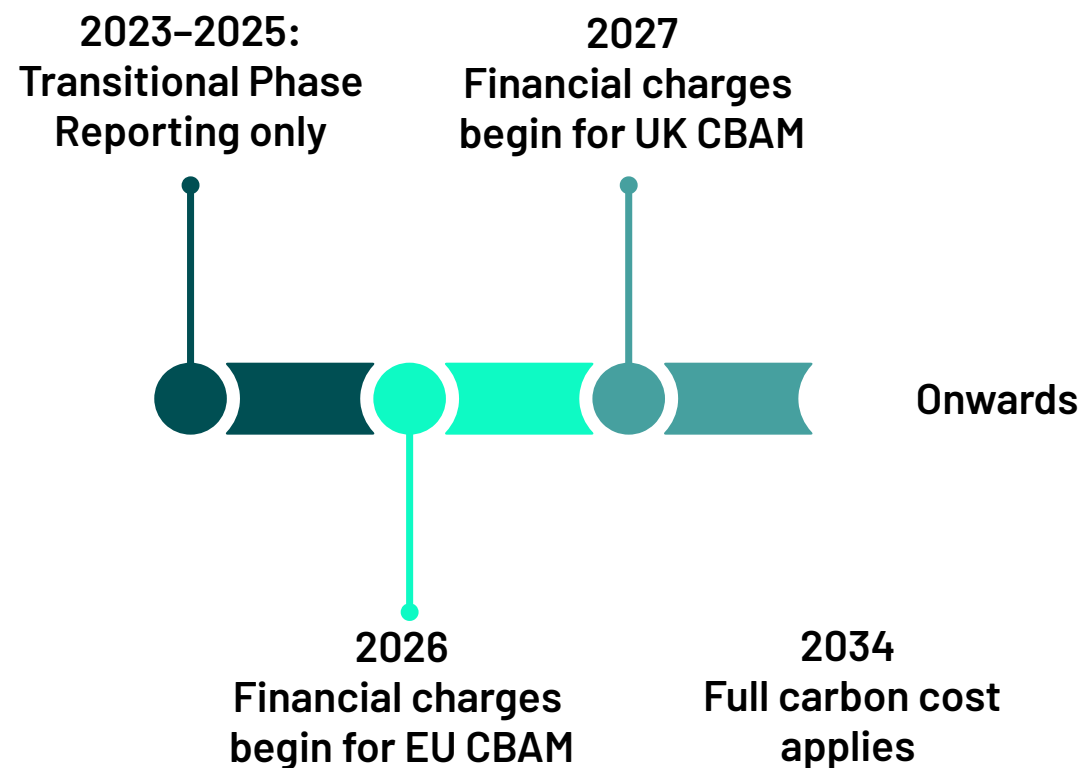


Customer pressures

CBAM

The Carbon Border Adjustment Mechanism

CBAM is a carbon border tax aimed at mitigating carbon leakage caused by moving production to a location that has fewer regulations. There is a UK CBAM and an EU CBAM.



Are You in Scope?

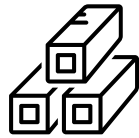
CBAM: what to know

You ARE in scope if:

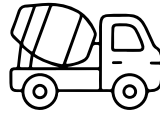
- Your products fall under CBAM CN codes in steel, aluminium, fertilisers or cement, and your EU customer's total annual imports of those goods exceed 50 tonnes; or
- You export CBAM-listed electricity or hydrogen (no mass-threshold applies)



Steel



Aluminium



Cement



Fertilisers



Hydrogen



Electricity

You are NOT in scope if:

- Your EU customer imports less than 50 tonnes in total per year of CBAM-listed steel, aluminium, fertiliser and cement products from all suppliers combined
- You are not exporting CBAM-listed electricity or hydrogen.

Indicative Tariff Costs (2026)

EU ETS price \approx €70-80/tCO₂.

If you provide VERIFIED emissions →
typically 30-70% cheaper.

**Example: steel part drops from €180/t →
€60-€90/t.**

If you provide NO DATA → defaults apply
(highest tariff):

Steel: €120-€200/t

Aluminium: €180-€250/t

Fertilisers: €50-€120/t

Cement: €20-€40/t

Your 2026 Readiness Checklist

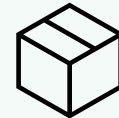
Action	Why it matters
Confirm CN codes + annual volumes (50-tonne test)	Determines if UK CBAM applies to you in 2027
Collect embedded emissions from all suppliers	Avoids default tariffs
Ask suppliers to register on CBAM Operator Portal	Enables direct verified data
Apply to become Authorised CBAM Declarant (Q2–Q3 2026)	Mandatory from Jan 2027
Align with your customs agent	Prevents port delays
Run a test submission (Q4 2026)	Ensures smooth clearance in 2027

What Happens if a Shipment Arrives With No CBAM Preparation?

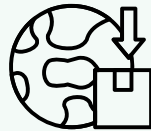
Customs block the goods – no free circulation



Storage, demurrage, and port charges accumulate



Importer not authorised = immediate hold at port



Importer may be forced to hire an indirect customs rep



No emissions data = default values = highest tariffs



Non-compliance triggers penalties + audit flags



Worst case: goods rejected or sent back



What CBAM Means for NI Companies

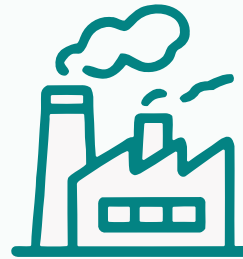
If you sell into the EU – or to an NI/ROI customer who sells into the EU – you need:



**Verified carbon
data**



**Verified energy
data**



**Process-level
emissions**

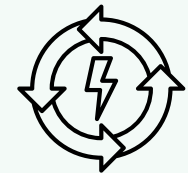


**Auditable
reporting**

Why This Matters Now

Here are 3 reasons:

Energy price volatility in NI



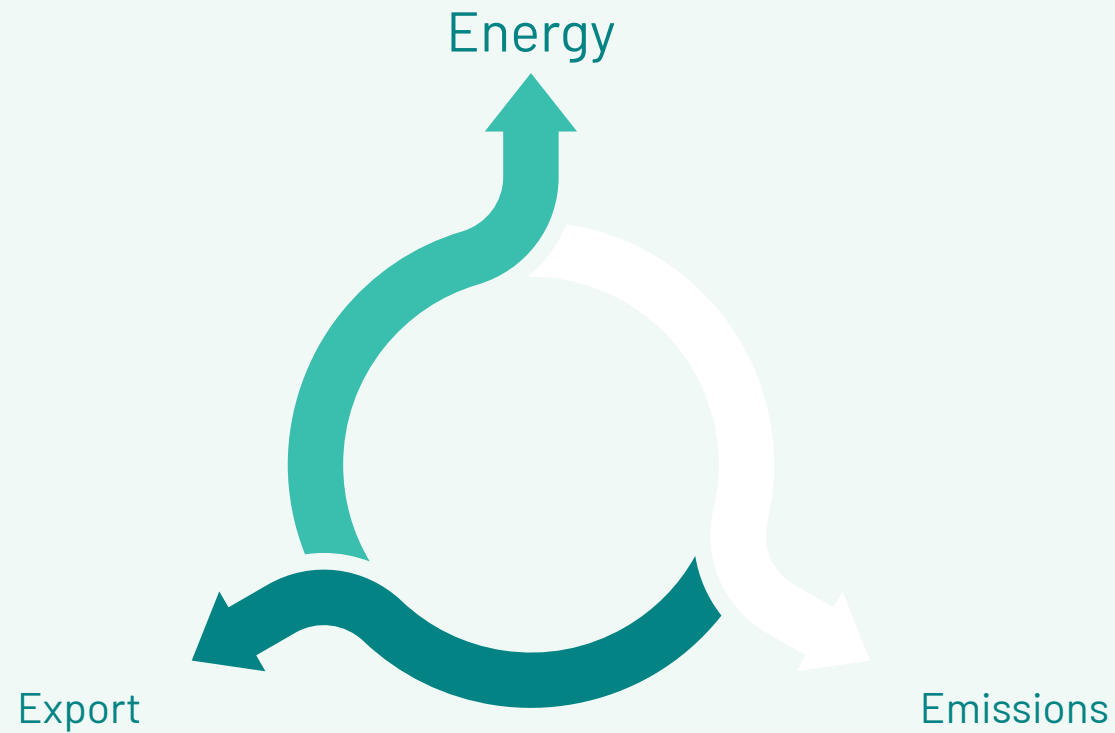
Supply chain demands from GB/EU



New reporting pressures

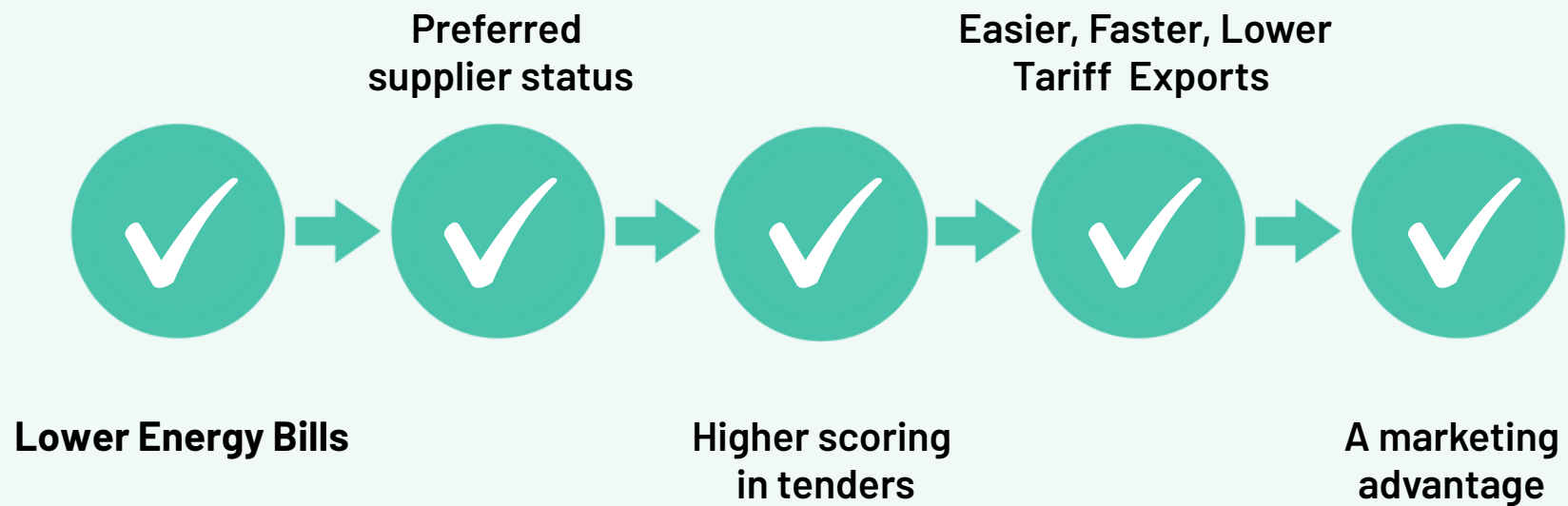


Energy = Emissions = Export Readiness



The good news?

Manufacturers who get ahead of this get:



What 'Good' Looks Like for NI Manufacturing

Sub-metering on compressors, chillers or main processes

Clear baselines

Controlled out-of-hours load

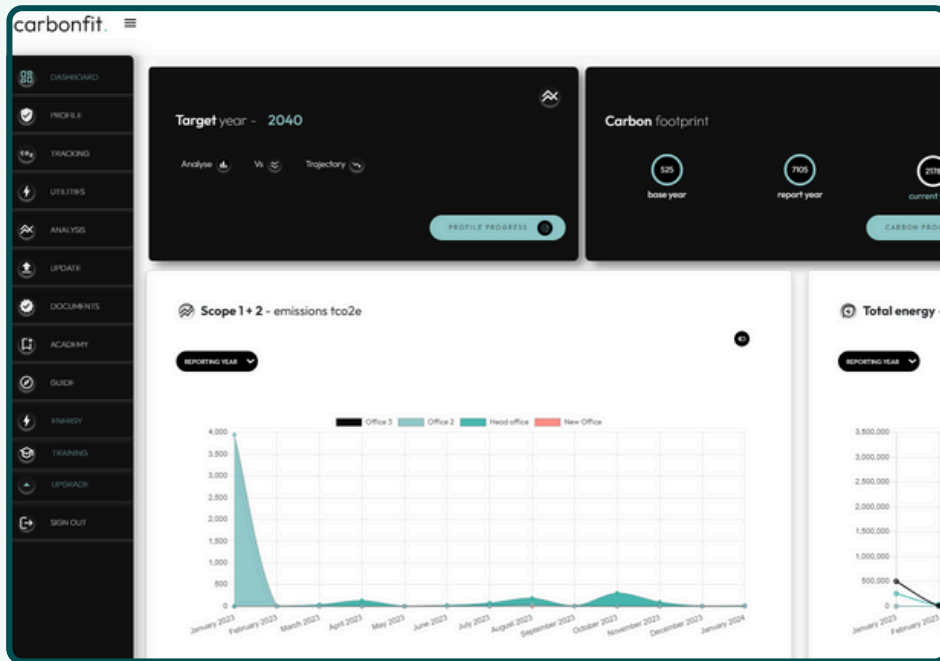
Verified savings

Verified Supplier Emissions Data



Why Real-Time Data Matters

(Not Bills)



Live load profiles

Equipment-level insights

Verified savings

A monthly carbon/energy dashboard

A Building Health Score

Real Business Impact.

McCloskey International



McCloskey International has identified a total of 13 projects, collectively expected to result in a 66% reduction in emissions by the beginning of 2026, firmly aligning them with their 2030 target and placing them as leaders in their industry.

Scope 1 and 2

Net-zero pledge for Scope 1 and 2 emissions by 2030 with carbon reduction roadmap to 2030

01

Scope 3

Extensive Scope 3 Supply Chain Decarbonisation, estimated to be tenfold larger than operational emissions

02

Energy Saving

600 KW PV installed across 2 sites in 2022 resulting in a 37% reduction in grid supply.

03

Cost Saving

Over £150k Savings to date with carbonfit

04

What's Coming Next in NI & UK Policy

These are the next major shifts NI manufacturers should prepare for:

1

**ESOS Phase 3
enforcement**

2

**SECR tightening for
medium-sized firms**

3

**CBAM – EU Carbon Border
Tax (Full Charges from 2026)**

4

**UK CBAM 2027 & Supply
Chain Pressure**

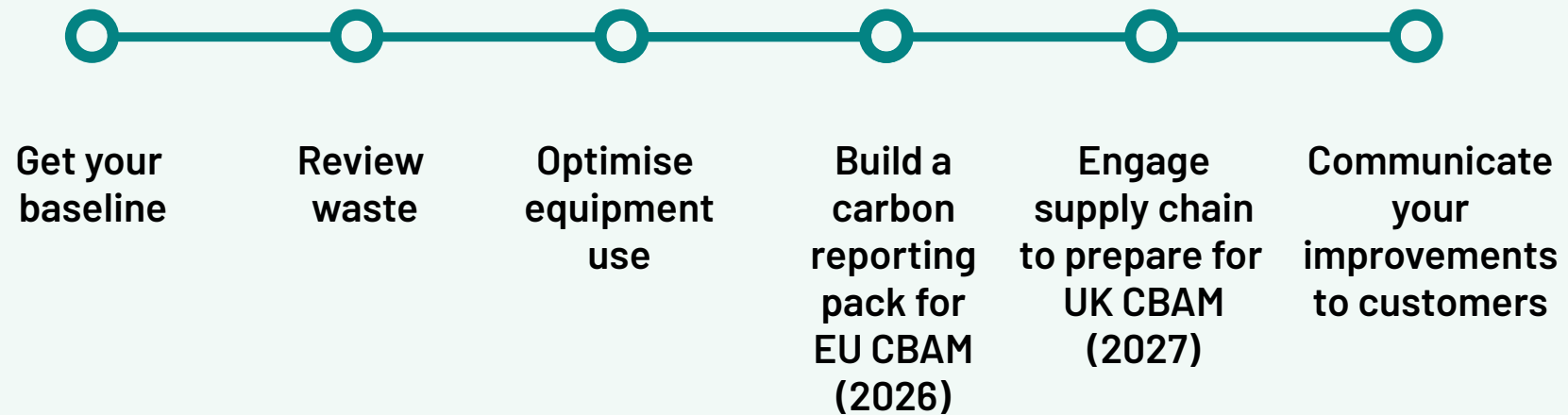
5

**Major Push for Efficiency,
Electrification & Funding**

Energy + carbon will become part of every manufacturer's commercial DNA

The NI Manufacturer Roadmap

What To Do Next



What we can do to help you

Free Energy Health Check



What you'll get:

Estimated Carbon Savings

Estimated Cost Savings

Potential Hidden Savings

Priority Recommendations



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