Building materials / QM-09

Carbon and emissions accounting

A carbon price has been introduced at the EU border. For exporting plants, measuring and reporting emissions is becoming a new requirement.

Carbon is now on the invoice.

On 1 January 2026, the EU CBAM entered its definitive phase: cement importers buy certificates for the emissions embedded in the product. Uzbekistan's first systematic emissions assessment for the cement sector was presented in April 2026.

Conceptual architecture. No operating results are shown.

01 Data	Fuel · Electricity · Production
02 Calculation	Clinker ratio · Emission factors · Product
03 Reporting	Monthly · Annual · Customer request
04 Verification	Audit trail · Documents · Verifier

At a glance

01.01.2026 — Start date of the CBAM definitive phase. [1]

01.02.2027 — Sales of CBAM certificates for 2026 imports begin. [1]

≈1.1 Mt — Uzbekistan's cement exports in the first 9 months of 2025; main buyer: Kyrgyzstan. [3]

November 2026

01 Evidence and context

Who it is for

CEO	Exports and investors.
Environmental officer	Reporting and limits.
Chief power engineer	Fuel consumption.
Export department	Customer requirements.

Facts and global practice

PwC, CMS

CBAM has been in its definitive phase since 01.01.2026; importers buy and surrender certificates for the emissions embedded in products; cement is on the CBAM list. [1]

PwC, CMS

Certificates for 2026 imports go on sale from 01.02.2027; declarations are annual. [1]

Global Cement

Uzbekistan presented its first systematic greenhouse gas assessment for the cement sector in April 2026. [2]

kun.uz (statistics)

In the first 9 months of 2025, cement exports were approximately 1.1 Mt, worth $44.4 million; main buyer: Kyrgyzstan. [3]

Today almost no Uzbek cement goes to Europe, so CBAM has no direct impact. But investors, international financial institutions and future export markets ask for the same figure.

02 Where the losses occur

Fuel recorded only as a total

Fuel consumption is not recorded separately for each kiln.

Clinker ratio

The clinker ratio is not calculated for each cement grade.

Electricity

Electricity consumption is not separated out for indirect emissions.

Manual reporting

The annual report is compiled once, in Excel.

How the loss is calculated

Export opportunity	contracts lost because the required report was not available
Certificate cost	emissions (t CO_2) × certificate price (per t CO_2; borne on the importer's side)
Default values	difference when default values are used instead of actual values
Reporting time	days spent × specialist cost per day

Illustrative calculations; establish the baseline, units and rates during the site assessment. Avoid counting the same loss twice.

03 Solution architecture

From fuel to report

MEENTAKA collects fuel, electricity, production and clinker data and maintains the emissions calculation automatically. Verification is carried out by an accredited body.

01 Data

Fuel · Electricity · Production

02 Calculation

Clinker ratio · Emission factors · Product

03 Reporting

Monthly · Annual · Customer request

04 Verification

Audit trail · Documents · Verifier

Modules

Fuel and electricity data	From meters	Engineering capability
Emissions calculation	By factor	In development
Reporting and audit trail	For customers and verifiers	In development
1C integration	Production volume	Commercially available

Each module has a readiness status. Third-party results are not a forecast for your site.

04 Implementation and measurement

01 Data audit

What data is available.

Output: gap map.

02 Baseline calculation

Based on one year of data.

Output: emissions per tonne.

03 Automated calculation

Monthly update.

Output: continuous figure.

04 Subscription

Reporting service.

Output: trend.

What is measured

Emissions per tonne	t CO_2 / t product	System
Clinker ratio	By grade	Laboratory
Data completeness	Share	System
Reporting time	Days	System

What is needed to start

- Environmental officer or responsible person
- Fuel and electricity records
- Production report
- Laboratory data

05 Readiness checklist and next step

01 Is fuel consumption per kiln known?	Yes / No / Unknown
02 Is the clinker ratio calculated for each grade?	Yes / No / Unknown
03 Is electricity consumption separated out?	Yes / No / Unknown
04 Is there an emissions-per-tonne figure?	Yes / No / Unknown
05 Is the report updated monthly?	Yes / No / Unknown
06 Is your response time (in days) to a customer request known?	Yes / No / Unknown
07 Are the source documents for the calculation retained?	Yes / No / Unknown
08 Have international financial institutions asked for the figure?	Yes / No / Unknown
09 Is the alternative fuel share calculated?	Yes / No / Unknown
10 Is there a designated responsible person?	Yes / No / Unknown

What we do not promise

• Exact timeline and price without an audit

• Exchange rules and government decisions

• Repair of plant equipment

• Unmeasured results or savings

• Verification and certification

• Legal advice on CBAM

Emissions audit

We review your existing data and show how emissions per tonne can be calculated.

• Gap map

• Baseline calculation plan

• Implementation fee and monthly subscription

Scope, price and schedule are agreed after reviewing the site and its data.

06 Sources and scope

[1] PwC: «CBAM in focus: preparing for the definitive regime»; CMS: «EU CBAM: what's new». 2026.

[2] Global Cement: «Update on Central Asia: June 2026». globalcement.com.

globalcement.com

[3] «Uzbekistan's cement exports surge, Kyrgyzstan emerges as main buyer». kun.uz, 13.11.2025.

kun.uz

Prepared from the cited sources. Vendor statements and reported sector figures are attributed, not independently verified here. No performance, certification or regulatory outcome is guaranteed. Check the current official rules before making decisions.

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