



How Plasser India Strengthened **CBAM** Readiness with CleanCarbon.ai

Case Study

Cleancarbon.ai



Client Overview

Plasser India Private Limited, a subsidiary of the Austrian company Plasser & Theurer, has been a trusted partner to Indian Railways since 1965 and manufactures track maintenance, laying, and renewal machinery at its facilities in Faridabad (Haryana) and Karjan (Gujarat). Not every part that ships under Plasser's name is made in-house. One example is the Tine Fastening (HSN 73259999), a cast steel component exported to Plasser & Theurer's EU operations. Plasser India does not manufacture this part itself — it is procured from Plasser's supplier, KU Industries Private Limited (Coimbatore, Tamil Nadu), the actual manufacturer of the casting, and exported onward under Plasser's own product line. As exports of machines and components like this to the European Union increased, Plasser India became subject to the EU's Carbon Border Adjustment Mechanism (CBAM). CBAM requires embedded emissions to be reported and verified regardless of whether a given part is manufactured in-house or procured externally. Because the Tine Fastening is not manufactured by Plasser, CBAM compliance for this product depended entirely on obtaining accurate, verified embedded-emissions data from KU Industries. As global sustainability regulations evolved, Plasser India sought a structured, technology-enabled approach to CBAM readiness — one that could reach beyond its own operations and into its supplier's



Business Challenges



The European Union's Carbon Border Adjustment Mechanism (CBAM) is reshaping global trade by requiring exporters to provide transparent product-level emissions data for carbon-intensive goods entering EU markets.

- Obtaining complete, verified embedded-emissions data for a product Plasser does not manufacture, with no inhouse emissions history of its own to fall back on.
- Engaging KU Industries, which had never previously reported emissions to an EU standard, and did not have the required data readily available.
- Correctly separating and attributing direct emissions (fuel combustion, process reactions) from indirect emissions (grid + renewable electricity) within KU Industries' casting process — a distinction that materially affects the reported footprint.
- Managing the customs and demurrage risk created by incomplete supplier documentation on time-sensitive EU-bound shipments.
- Preparing for the shift from CBAM's transitional reporting phase to the definitive regime, where Plasser, as declarant, must purchase CBAM certificates tied to its supplier's verified emissions data.

Solutions Provided by CleanCarbon.ai

CleanCarbon.ai provides end-to-end CBAM reporting, emissions management, and carbon compliance solutions for exporters across manufacturing, engineering, iron & steel, and industrial sectors.

Services Delivered:

- CBAM readiness assessment covering Plasser's externally sourced, EU-bound product line.
- Direct engagement and training of KU Industries, enabling first-time submission of standardized, EU-compliant CBAM emissions data via the official communication template.
- Verification and mapping of KU Industries' reported specific embedded emissions (SEE) to each EU-bound shipment and HS-coded product.
- Review of emissions calculations against recognized methodologies — the fuel combustion method for KU Industries' direct energy use, and the mass-balance method for process emissions from scrap, alloy, and reducing-agent inputs.
- Separate quantification and disclosure of direct and indirect (electricity-related) embedded emissions per tonne of product.
- Streamlined, repeatable quarterly reporting workflows for Plasser, replacing manual spreadsheet reconciliation.
- Documentation and audit-readiness support, including verifier-ready CBAM communication templates.
- Ongoing advisory guidance for the transition to CBAM's definitive regulatory phase.

By implementing a more streamlined carbon reporting process, Plasser India was able to improve emissions visibility, strengthen reporting preparedness, and enhance operational confidence in handling future carbon regulations.

Result

CleanCarbon.ai delivered measurable, verifiable outcomes for Plasser India's CBAM program.

For Q1 2026, complete emissions data was successfully obtained from KU Industries, and Plasser's CBAM declaration was submitted on time — despite Plasser not manufacturing the Tine Fastening itself.

A detailed breakdown of the total embedded emissions for the Tine Fastening was captured — covering both direct emissions (fuel combustion and process emissions from the casting operation) and indirect emissions (grid + renewable electricity). Notably, indirect emissions accounted for the overwhelming majority of the total carbon footprint — a distinction that was disclosed transparently, even though current CBAM cost calculations are based on direct emissions only. The applicable CBAM carbon exposure for the quarter was calculated accurately and reported in full compliance with EU requirements.

The outcome demonstrated that even complex, multi-supplier CBAM scenarios can be managed efficiently — with the right expertise and process in place.



Conclusion

By partnering with CleanCarbon.ai, Plasser India strengthened CBAM compliance for the Tine Fastening — a component it exports but does not manufacture — by establishing verified, standardized emissions reporting sourced directly from KU Industries, the supplier that actually produces it. This partnership has delivered cost transparency, regulatory confidence, improved emissions visibility, and stronger positioning for continued growth in the European Union market. CleanCarbon.ai continues to support Plasser India with quarterly reporting, supplier engagement, and regulatory monitoring as CBAM moves toward its definitive phase. For manufacturers and exporters of railway track machines and heavy engineering equipment who rely on external suppliers for some of the components they sell into the EU, CleanCarbon.ai offers a proven path to CBAM readiness.



+91 9529744969



Cleancarbon.ai



nb@Cleancarbon.ai

