



UPM customers,

To comply with the reporting requirements of the Carbon Border Adjustment Mechanism, CBAM, United Performance Metals will use the default values provided by the European Commission Directorate General in the document, "Default Values for the Transitional Period of the CBAM Between 1 October 2023 and 31 December 2025" issued on December 22, 2023. All relevant data is provided in the table below.



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## 2.2 Default values for the transitional period for iron and steel

Aggregated goods category	CN code	Description	Default values (tonne CO <sub>2</sub> e/tonne goods)		
			Direct emissions	Indirect emissions	Total emissions
<b>Sintered Ore</b>	2601 12 00	Agglomerated iron ores and concentrates, other than roasted iron pyrites	0,31	0,05	0,36
<b>Pig iron</b>	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	1,90	0,17	2,07
<b>FeMn</b>	7202 1	Ferro-manganese	1,44	2,08	3,51
<b>FeCr</b>	7202 4	Ferro-chromium	2,07 <sup>6</sup>	3,38	5,45
<b>FeNi</b>	7202 6	Ferro-nickel	3,48 <sup>6</sup>	2,81	6,26
<b>DRI</b>	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products	4,81	0,00	4,81
<b>Crude steel</b>	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)		See below	
	7206 10 00	Ingots	2,52	0,23	2,75
	7206 90 00	Other	1,97	0,23	2,20
	7207	Semi-finished products of iron or non-alloy steel		See below	
	7207 11 11	Of free-cutting steel			
	7207 11 14	Of a thickness not exceeding 130 mm			
	7207 11 16	Of a thickness exceeding 130 mm			
	7207 12 10	Rolled or obtained by continuous casting			
	7207 19 12	Rolled or obtained by continuous casting			
	7207 19 80	Other	1,89	0,32	2,21
	7207 20 11	Of free-cutting steel			
	7207 20 15	0,25 % or more but less than 0,6 % of carbon			
	7207 20 17	0,6 % or more of carbon			
	7207 20 32	Rolled or obtained by continuous casting			
	7207 20 52	Rolled or obtained by continuous casting			
	7207 20 80	Other			
	7207 11 90				
	7207 12 90				
	7207 19 19	Forged	2,65	0,62	3,27
	7207 20 19				
7207 20 39					
7207 20 59					

7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		See below	
7218 10 00	Ingots and other primary forms			
7218 99 19 7218 99 80	Forged	2,51	2,10	4,61
7218 91	Of rectangular (other than square) cross-section			
7218 99 11	Rolled or obtained by continuous casting	2,18	1,90	4,08
7218 99 20	Rolled or obtained by continuous casting			
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		See below	
7224 10	Ingots and other primary forms			
7224 90 18 7224 90 90	Forged	2,41	0,79	3,20
7224 90 02	Of tool steel			
7224 90 03	Of high-speed steel			
7224 90 05	Containing by weight not more than 0,7 % of carbon, 0,5 % or more but not more than 1,2 % of manganese and 0,6 % or more but not more than 2,3 % of silicon; containing by weight 0,0008 % or more of boron with any other element less than the minimum content	1,95	0,40	2,35
7224 90 07 7224 90 14	Other			
7224 90 31	Containing by weight not less than 0,9 % but not more than 1,15 % of carbon, not less than 0,5 % but not more than 2 % of chromium and, if present, not more than 0,5 % of molybdenum			
7224 90 38	Other			
<b>Iron or steel products</b>				
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel (if not covered under category pig iron)	1,90	0,17	2,07
7208	Flat-rolled products of iron or non-alloy steel, of a width of	2,01	0,27	2,28

	600 mm or more, hot-rolled, not clad, plated or coated			
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	2,03	0,36	2,39
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	1,97	0,39	2,35
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		See below	
7211 13 00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	2,01	0,27	2,28
7211 14 00	Other, of a thickness of 4,75 mm or more			
7211 19 00	Other			
7211 23	Containing by weight less than 0,25 % of carbon	2,03	0,36	2,39
7211 29 00	Other			
7211 90	Other			
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	1,97	0,39	2,35
7213	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel	1,89	0,32	2,21
7214	Bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot drawn or hot-extruded, but including those twisted after rolling		See below	
7214 10 00	Forged	2,65	0,62	3,27
7214 20 00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	1,89	0,32	2,21
7214 30 00	Other, of free-cutting steel			
7214 91	Of rectangular (other than square) cross-section			
7214 99	Other			
7215	Other bars and rods of iron or non-alloy steel	1,89	0,32	2,21
7216	Angles, shapes and sections of iron or non-alloy steel	1,89	0,32	2,21



7217	Wire of iron or non-alloy steel		See below	
7217 10	Not plated or coated, whether or not polished	1,88	0,49	2,37
7217 20	Plated or coated with zinc			
7217 30	Plated or coated with other base metals	1,95	0,51	2,46
7217 90	Other			
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more		See below	
7219 11 00	Of a thickness exceeding 10 mm			
7219 12	Of a thickness of 4,75 mm or more but not exceeding 10 mm			
7219 13	Of a thickness of 3 mm or more but less than 4,75 mm			
7219 14	Of a thickness of less than 3 mm	2,18	1,90	4,08
7219 21	Of a thickness exceeding 10 mm			
7219 22	Of a thickness of 4,75 mm or more but not exceeding 10 mm			
7219 23 00	Of a thickness of 3 mm or more but less than 4,75 mm			
7219 24 00	Of a thickness of less than 3 mm			
7219 31 00	Of a thickness of 4,75 mm or more			
7219 32	Of a thickness of 3 mm or more but less than 4,75 mm			
7219 33	Of a thickness exceeding 1 mm but less than 3 mm	2,21	1,99	4,19
7219 34	Of a thickness of 0,5 mm or more but not exceeding 1 mm			
7219 35	Of a thickness of less than 0,5 mm			
7219 90	Other			
7220	Flat-rolled products stainless steel, of a width of less than 600 mm		See below	
7220 11 00	Of a thickness of 4,75 mm or more	2,18	1,90	4,08
7220 12 00	Of a thickness of less than 4,75 mm			
7220 20	Not further worked than cold-rolled (cold-reduced)	2,21	1,99	4,19
7220 90	Other			
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	2,14	2,17	4,30
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		See below	
7222 11	Of circular cross-section			
7222 19	Other			
7222 20	Bars and rods, not further worked than cold-formed or cold-finished	2,14	2,17	4,30
7222 40	Angles, shapes and sections			



7222 30	Other bars and rods	2,51	2,10	4,61
7223	Wire of stainless steel		See below	
7223 00	Wire of stainless steel	2,13	2,36	4,49
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more		See below	
7225 11 00	Grain-oriented			
7225 19 10	Hot-rolled			
7225 30	Other, not further worked than hot-rolled, in coils	1,95	0,40	2,35
7225 40	Other, not further worked than hot-rolled, not in coils			
7225 19 90	Cold-rolled			
7225 50	Other, not further worked than cold-rolled (cold-reduced)	1,98	0,49	2,46
7225 91 00	Electrolytically plated or coated with zinc			
7225 92 00	Otherwise plated or coated with zinc	1,92	0,51	2,43
7225 99 00	Other			
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm		See below	
7226 11 00	Grain-oriented			
7226 19 10	Not further worked than hot-rolled	1,95	0,40	2,35
7226 20 00	Of high-speed steel			
7226 91	Not further worked than hot-rolled			
7226 19 80	Other			
7226 92 00	Not further worked than cold-rolled (cold-reduced)	1,98	0,49	2,46
7226 99	Other	1,92	0,51	2,43
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	1,86	0,57	2,43
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel		See below	
7228 10 20	Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad			
7228 10 90	Other	1,86	0,57	2,43
7228 20	Bars and rods, of silico-manganese steel			
7228 30	Other bars and rods, not further worked than hot-rolled, hot-drawn or			

	extruded			
7228 50	Other bars and rods, not further worked than cold-formed or cold-finished			
7228 60	Other bars and rods			
7228 70	Angles, shapes and sections			
7228 80 00	Hollow drill bars and rods			
7228 10 50	Forged			
7228 40	Other bars and rods, not further worked than forged	2,41	0,79	3,20
7229	Wire of other alloy steel	1,84	0,75	2,59
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	2,03	0,36	2,39
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	1,93	0,29	2,21
7303 00	Tubes, pipes and hollow profiles, of cast iron	2,21	0,35	2,56
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		See below	
7304 11 00	Of stainless steel			
7304 22 00	Drill pipe of stainless steel			
7304 24 00	Other, of stainless steel			
7304 41 00	Cold-drawn or cold-rolled (cold-reduced)	1,86	0,35	2,20
7304 49	Other			
7304 51	Cold-drawn or cold-rolled (cold-reduced)			
7304 59	Other			
7304 19	Other			
7304 23 00	Other drill pipe			
7304 29	Other			
7304 31	Cold-drawn or cold-rolled (cold-reduced)	1,93	0,29	2,21
7304 39	Other			
7304 90 00	Other			
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	2,03	0,36	2,39



7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		See below	
7306 11 00	Welded, of stainless steel			
7306 21 00				
7306 40 20	Cold-drawn or cold-rolled (cold-reduced)	1,98	0,46	2,44
7306 61 10	Of stainless steel			
7306 69 10				
7306 19 00	Other			
7306 29 00		2,03	0,36	2,39
7306 30 12	Cold-drawn or cold-rolled (cold-reduced)			
7306 30 18	Other	2,01	0,27	2,28
7306 30 41	Plated or coated with zinc			
7306 30 49	Other			
7306 30 72	Plated or coated with zinc			
7306 30 77	Other			
7306 30 80	Exceeding 168,3 mm but not exceeding 406,4 mm	1,97	0,39	2,35
7306 61 92	With a wall thickness not exceeding 2 mm			
7306 61 99	With a wall thickness exceeding 2 mm			
7306 69 90	Other			
7306 90 00				
7306 40 80	Other	1,95	0,33	2,28
7306 50 29				
7306 50 21	Cold-drawn or cold-rolled (cold-reduced)	1,97	0,41	2,38
7306 50 80	Other			
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		See below	
7307 11	Of non-malleable cast iron	2,54	0,57	3,11
7307 19 10	Of cast iron			
7307 19 90	Other	0,61	1,05	1,66
7307 21 00	Flanges			
7307 22	Threaded elbows, bends and sleeves	1,87	0,43	2,30
7307 23	Butt welding fittings			
7307 29	Other			
7307 91 00	Flanges			
7307 92	Threaded elbows, bends and sleeves	1,93	0,29	2,21
7307 93	Butt welding fittings			
7307 99	Other			
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates,	2,46	2,55	5,01



	towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel			
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	1,97	0,39	2,35
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	1,97	0,39	2,35
7311 00	Containers for compressed or liquefied gas, of iron or steel	1,89	0,32	2,21
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel		See below	
7318 11 00	Coach screws			
7318 12 90	Other			
7318 13 00	Screw hooks and screw rings			
7318 14 91	Spaced-thread screws			
7318 14 99	Other	1,89	0,32	2,21
7318 19 00	Other			
7318 21 00	Spring washers and other lock washers			
7318 24 00	Cotters and cotter pins			
7318 29 00	Other			
7318 12 10	Of stainless steel	2,10	1,99	4,10
7318 14 10	Other			
7318 15	Other screws and bolts, whether or not with their nuts or washers	1,89	0,32	2,21
7318 16	Nuts	1,89	0,32	2,21
7318 22 00	Other washers	1,89	0,32	2,21
7318 23 00	Rivets	1,89	0,32	2,21
7326	Other articles of iron or steel		See below	



7326 11 00	Grinding balls and similar articles for mills			
7326 19	Other	2,65	0,62	3,27
7326 90 92	Open-die forged			
7326 90 94	Closed-die forged			
7326 90 96	Sintered			
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7326 20 00	Articles of iron or steel wire	1,95	0,51	2,46
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7326 90 30	Ladders and steps			
7326 90 40	Pallets and similar platforms for handling goods			
7326 90 50	Reels for cables, piping and the like	1,89	0,32	2,21
7326 90 60	Non-mechanical ventilators, guttering, hooks and like articles used in the building industry			
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7326 90 98	Other articles of iron or steel	1,97	0,39	2,35