

Samskip

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CUSTOMER ANNOUNCEMENT



Samskip Emissions Legislation surcharge

17 December 2025

Dear valued customer,

As part of Samskip's commitment to transparency and sustainability, we would like to inform you about upcoming changes to the EU Emissions Trading System (EU ETS) that will impact our surcharge structure.

From **1 January 2026**, the EU ETS will enter its next phase, requiring shipping companies to cover 100% of emissions on applicable voyages. During 2025, the ETS obligation has been 70% of emissions. This shift to 100% marks the final step of EU ETS implementation. In addition, the ETS surcharge calculation will transition from using a 2025 base year (Dec 2025 EUA contract) to a 2026 base year (Dec 2026 EUA contract). To reflect these changes, Samskip will adjust its ETS surcharge accordingly.

Effective date of the new ETS surcharge: 1 January 2026

The latest monthly average was **EUR 83.86** representing an increase from the December level of EUR 79.39. Given the current trend, the ETS level will be reduced compared to last month. You can track the prices following this link: [EUA Futures Pricing \(ice.com\)](https://www.ice.com)

The EU ETS charges for **Quay-to-Quay customer** can be found below.

In case you are invoiced in a different currency than EUR, the surcharge will be converted based on the average rate of exchange over the above-mentioned period.

The EU ETS charge is reviewed monthly and is published on the Samskip website:
<https://www.samskip.com/surcharges/>

We trust that you understand our position and look forward to your continued support.

Sincerely,

Samskip

Quay Quay Emissions Legislation (Emission Trading System)

For January 2026 collections the following Emissions legislation tax levels per trade and bound are applicable.

		Port of Destination Country												
Port of Loading Country	per UNIT charge	Europe continent*	UK - England	UK - Scotland	Ireland/ N Ireland	Portugal	Spain	Norway Oslofjord & Westcoast	Finland/ Baltics 22ft	Finland/ Baltics >22ft	Sweden - Helsingborg and Vasteras	Sweden - Malmo or Trelleborg	22 FT Morocco	>22 FT Morocco
		Europe continent*		€ 18	€ 31	€ 157	€ 169	€ 205	€ 64	€ 84	€ 163	€ 138	€ 50	€ 67
	UK - England	€ 18			€ 175	€ 187	€ 102	€ 82	€ 84	€ 181	€ 156	€ 68	€ 67	€ 135
	UK - Scotland	€ 31				€ 200	€ 235	€ 95	€ 115	€ 193	€ 168	€ 80	€ 98	€ 165
	Ireland/ N Ireland	€ 124	€ 142			€ 293	€ 205	€ 188	€ 208	€ 287	€ 262	€ 174	€ 191	€ 259
	Portugal	€ 169	€ 187	€ 200	€ 326			€ 233	€ 253	€ 332	€ 307	€ 219		
	Spain	€ 205	€ 102	€ 235	€ 205			€ 269	€ 289	€ 367	€ 342	€ 254		
	Norway Oslofjord & Westcoast	€ 64	€ 82	€ 95	€ 221	€ 233	€ 269		€ 148	€ 227	€ 202	€ 114	€ 131	€ 199
	Finland/Baltics 22ft	€ 84	€ 84	€ 115	€ 241	€ 253	€ 289	€ 148			€ 222	€ 134	€ 151	€ 219
	Finland/Baltics >22ft	€ 163	€ 181	€ 193	€ 319	€ 332	€ 367	€ 227			€ 300	€ 212	€ 230	€ 297
	Sweden - Helsingborg and Vasteras	€ 138	€ 156	€ 168	€ 294	€ 307	€ 342	€ 202	€ 222	€ 300			€ 205	€ 272
	Sweden - Malmo or Trelleborg	€ 50	€ 68	€ 80	€ 206	€ 219	€ 254	€ 114	€ 134	€ 212			€ 117	€ 184
	22 FT Morocco	€ 67	€ 67	€ 98	€ 224			€ 131	€ 151	€ 230	€ 205	€ 117		
	>22 FT Morocco	€ 135	€ 135	€ 165	€ 291			€ 199	€ 219	€ 297	€ 272	€ 184		

*Benelux, France, Germany, Poland, Czech Republic, Slovakia, Austria, Italy, Hungary

Average exchange rates for the same period: EUR / GBP: 0.878 EUR / NOK: 11.7705 EUR / SEK: 10.858 EUR/USD: 1.1603 EUR/MAD: 10.7597

Average Emission Units Allowance (EUA) price for the period, based on DEC26 contract: EUR 83.86

Quay Quay Emissions legislation Bands

Bands of Average Emission Units Allowance (EUA) price

ETS EUR Band		England - Europe - England	Scotland - Europe - Scotland	Europe - Ireland/ N Ireland	Ireland/ N Ireland - Europe	Portugal - Europe - Portugal	Spain - Europe - Spain	Europe - Norway - Europe	20 FT Finland/ Baltics - Europe - Finland/ Baltics	> 20 FT Finland/ Baltics - Europe - Finland/ Baltics	Europe to/from Sweden - Helsingborg and Vasteras	Europe to/from Sweden - Malmo or Trelleborg	20 FT Morocco - Europe - Morocco	>20 FT Morocco - Europe - Morocco
From	To													
30	32.99	8	13	67	49	74	82	32	39	68	58	22	42	83
33	35.99	8	16	72	54	79	90	32	42	73	63	25	44	89
36	38.99	11	16	77	59	84	97	34	44	80	68	27	44	89
39	41.99	11	18	82	64	89	105	37	47	85	73	27	47	95
42	44.99	11	18	87	67	97	110	39	49	90	78	30	47	95
45	47.99	11	18	94	72	102	117	42	52	95	80	30	50	100
48	50.99	11	21	99	77	107	125	42	54	100	85	32	50	100
51	53.99	13	21	104	82	112	132	44	57	108	90	35	53	106
54	56.99	13	23	109	84	119	140	47	59	113	95	35	53	106
57	59.99	13	23	114	89	124	147	49	62	118	100	37	56	112
60	62.99	13	23	119	94	129	155	52	67	123	105	40	56	112
63	65.99	13	26	127	99	134	160	54	69	128	108	40	59	117
66	68.99	16	26	132	102	142	167	54	72	135	113	42	59	117
69	71.99	16	28	137	107	147	175	57	74	140	118	42	62	123
72	74.99	16	28	142	112	152	182	59	77	145	123	45	62	123
75	77.99	16	28	147	117	157	190	62	79	150	128	47	64	129
78	80.99	16	31	152	122	162	197	64	82	155	133	47	64	129
81	83.99	18	31	157	124	169	205	64	84	163	138	50	67	135
84	86.99	18	33	164	129	174	210	67	87	168	140	50	70	140
87	89.99	18	33	169	134	179	217	69	92	173	145	52	70	140
90	92.99	18	33	174	139	184	225	72	94	178	150	55	73	146
93	95.99	18	36	179	142	192	232	74	97	183	155	55	73	146
96	98.99	21	36	184	147	197	240	77	99	190	160	57	76	152
99	101.99	21	38	189	152	202	247	77	102	195	165	60	76	152
102	104.99	21	38	197	157	207	255	79	104	200	168	60	79	157
105	107.99	21	38	202	159	214	260	82	107	205	173	62	79	157
108	110.99	21	41	207	164	219	267	84	109	210	178	62	79	157
111	113.99	23	41	212	169	224	275	87	112	218	183	65	82	163
114	116.99	23	43	217	174	229	282	87	114	223	188	67	82	163
117	119.99	23	43	222	177	237	290	89	119	228	193	67	84	169
120	122.99	23	46	229	182	242	297	92	122	233	195	70	84	169