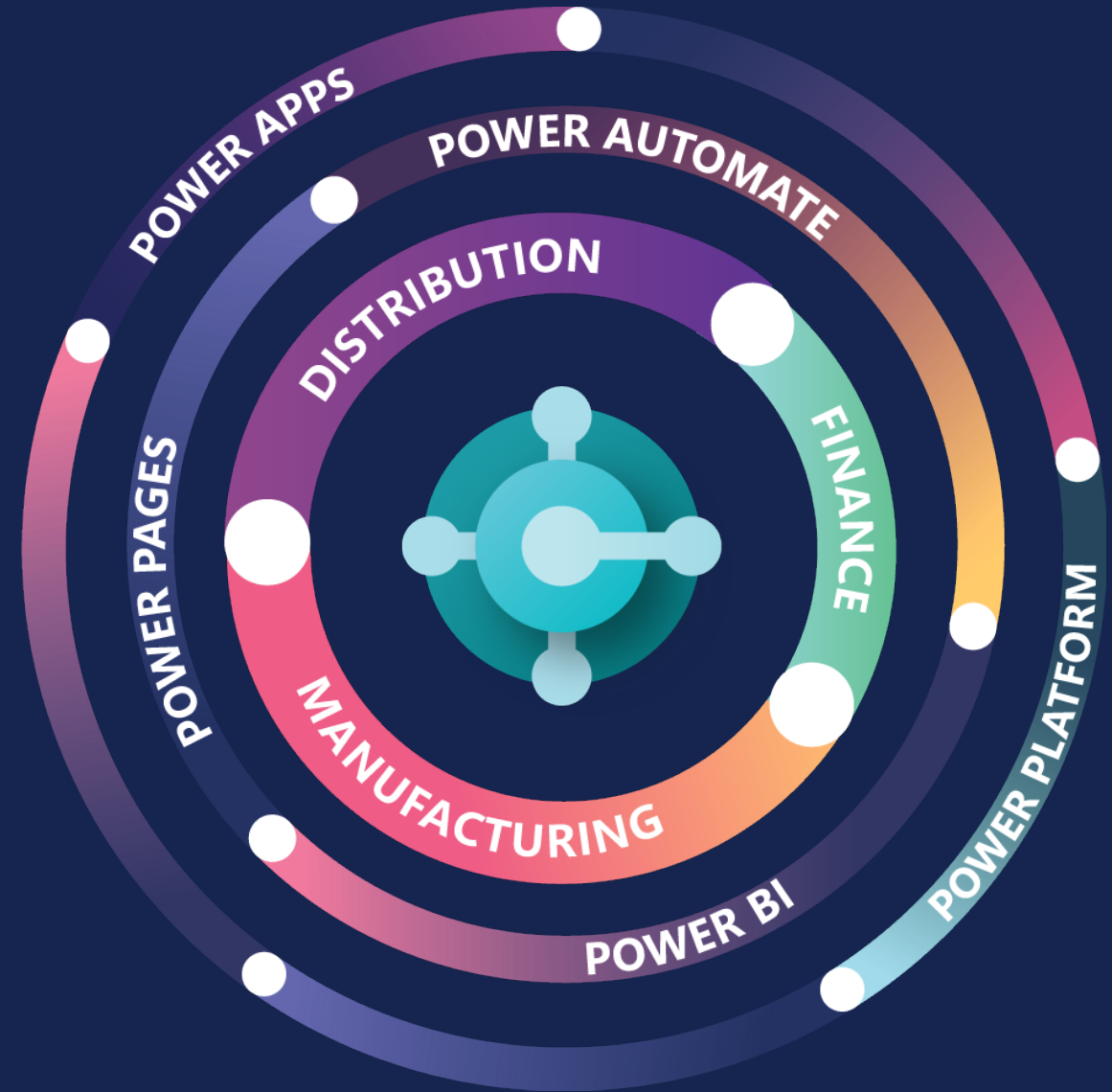


BUSINESS CENTRAL connect

Your Sustainability Strategy with
Business Central



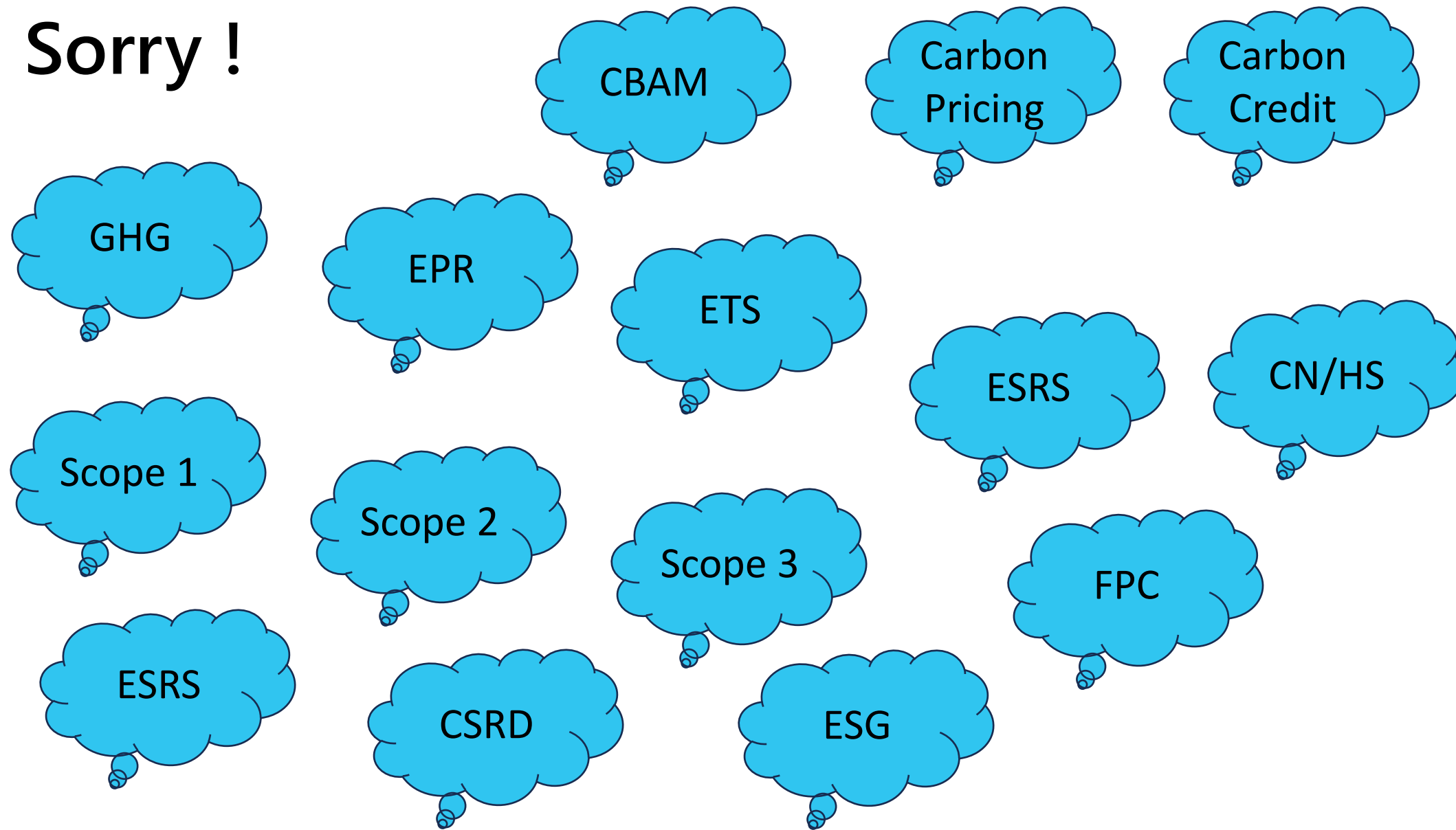
18th & 19th NOVEMBER 2025

What we'll cover

1. What is Sustainability?
2. What, When, Why ?
3. No Regret Actions
4. What Can Business Central Do?
5. What Next?



Sorry !





What is this thing called sustainability?

What exactly is sustainability then?

- Not one thing, an umbrella term
- A balancing act, meet current needs with reduced impact
- Environmental impacts
- Social responsibility
- Economic costs in the short term for longer term benefits
- It's not just the EU

And those other abbreviations?

- **CN/HS Codes** = Commodity Codes
- **CSRD** = Corporate Sustainability Reporting Directive, EU
- **EPR** = Extended Producer Responsibility
- **ESG** Reporting = Environmental Social & Governance
- **ESRS** = European Sustainability Reporting Standards
- **ETS** = Emissions Trading Scheme
- **GHG** = Greenhouse gas, e.g. CO₂ (*Carbon Dioxide*), CH₄ (*Methane*), N₂O (*Nitrous Oxide*)

Why sustainability matters

Environmental Impact

- Reducing Carbon footprint
- Conserving resources
- Mitigating climate change
- COP30 / net Zero
- Moral duty to future generations?

Social Responsibility

- Supporting communities
 - Fair labour practices
 - Fair payment practices
 - Diversity, Equality & Inclusivity
- All help attract the best talent in the jobs marketplace

Economic benefits

- Long term cost savings
- Long term profitability
- Long term stability
- Can drive innovation
- Balanced against short term effort/costs
- Driven by taxation to force change not grants

ESG reporting

Environmental

Interactions with the **natural world**

Carbon / GHG emissions
Resource usage

Social

Relationships with:

- Employees
- Suppliers
- Customers
- Communities

Governance

Leadership / Management
structures and practices

Transparency

Ethical business practices



Rewarding businesses for adopting fairer and quicker payment practices.

[Code criteria](#)

Fair Payment Code

- Evolved from the Payment Practices Code & Prompt Payment Code
- A UK government backed tiered system to recognise best practise
- **Gold Award** –firms paying at least 95% of all invoices within 30 days
- **Silver Award** – firms paying at least 95% of all invoices within 60 days, including at least 95% of invoices to small businesses within 30 days
- **Bronze Award** – firms paying at least 95% of all invoices within 60 days

<https://www.smallbusinesscommissioner.gov.uk/fpc/>

Payment Practices Reporting – example 2025

Payment Practice

2

Generate

Print

Automate

Fewer options

General

No.

2

Ending Date

31/12/2025

Aggregation Type

Period

Generated On

17/11/2025 15:18

Header Type

Vendor

Generated By

GEORGE

Starting Date

01/01/2025

Modified Manually

☐

Statistics

Average Agreed Payment Period

39

Pct Paid on Time

90.00

Average Actual Payment Period

25

Payment Practice Header 2

Starting Date 01/01/25
Ending Date 31/12/25
Aggregation Type Period
Header Type Vendor
Average Agreed Payment Period 39
Average Actual Payment Period 25
Pct Paid on Time 90.00

Source Type	Payment Period Description	Pct Paid in Period	Pct Paid in Period (Amount)
Vendor	0 to 30 days.	90.00	96.42
Vendor	31 to 60 days.	10.00	3.58
Vendor	61 to 120 days.	0.00	0.00
Vendor	More than 121 days.	0.00	0.00

tecman

Plastic Packaging Tax (PPT)

- You must register for the Plastic Packaging Tax if you:
 - expect to import or produce 10 tonnes or more of finished plastic packaging in the UK within 30 days, or
 - have imported or produced 10 tonnes or more in the past 12 months
- You can fulfil the PPT requirements by attaching documents manually to Business Central records such as Purchase Orders and/or Vendors
- Should you wish to automate the documentation a Tecman solution being developed to assist with recording/reporting

Plastic Packaging Tax (PPT)

Packaging Specification Card

✓ Saved

WRB-1001

Version History

More options

General

No.

PP000001

Item No.

WRB-1001

▼

Item Description

Whole Roasted Beans, Brazil

Variant Code

▼

Unit of Measure

PCS

▼

Tax Packaging Type

PLASTIC FILM

▼

Version Number

1

Plastic Recycled %

50.00

Recycled %

0.00

Total Consumed Weight

0.00

Total Packaging Weight

15.00

Total Waste Weight

0.00

Tax Exemption Code

▼

Tax Exemption Description

Specification Status

Active

▼

Packaging Spec. Line List

New Line

Delete Line

	Component Code		Component Description	Weight	Type	Consumed Weight	Waste Weight	Is Recycled?	Can be Recycled?
	RECYCLED PLASTIC		Recycled Plastic	10.00	PLASTIC FILM	0.00	0.00	☒	☐
→	VIRGIN PLASTIC	:	Virgin Plastic	5.00	PLASTIC FILM	0.00	0.00	☐	☒

CBAM ?

- Carbon Border Adjustment Mechanism
- A carbon levy on imported high emission goods
- A defensive tax to ensure cheaper imports that are not taking account of their environmental impact do not undercut 'local' suppliers
- Levels the playing field
- Forces business to take account of environmental cost of products
- Is an EU 'thing' now, will be a UK 'thing' soon, also being looked at in USA, China and India
- Uses Carbon Pricing, building in the carbon (CO₂) element as a cost of production and if not included is added imported products



What, when & why ?

Will CBAM affect me directly? (EU)

- Depends on your industry, included industries are currently:
Cement, Iron/Steel, Aluminium, Fertilisers, Electricity, Hydrogen
- Only applies if you are responsible for the importation of the goods
- Must register to be a declarant, restrictions on who can register
- De-minimis rule (50,000 metric tonnes per year) as the threshold
- Expected to be a shortage of registered declarants (remember Brexit and the freight forwarders? 😞)
- CBAM certificates are the cost mechanism, available to purchase from 1st January 2026

Will CBAM affect me indirectly? (EU)

- Yes if you trade with the EU
- Accurate information is key to reduce the costs
- Must be *verifiable*, process starts Jan 2026
- Work done now will gain you competitive advantage/avoid disadvantage
- Talk to your EU customers, find out what they need from you
- Main risk = change away from Default Values to actuals
- Costs about to begin (Jan 2026) so prices may rise in supply chain

Will CBAM affect me directly? (UK)

- Depends on your industry, expected to impact 10,000 UK companies
- Only applies if you are responsible for the importation of the goods
- Currently will apply to "*Covered Goods*":
Aluminium, Cement, Fertilisers, Hydrogen, Iron & Steel products
- Driven by Commodity Codes
- List will change (*glass and ceramics* likely next)
- Must register with HMRC if you import above the threshold of covered goods in one year
- £50,000 value of covered goods is the threshold
- Backward and forward looking tests to trigger registration
- Cost mechanism is similar to a VAT return, paid when due

Will CBAM affect me indirectly? (UK)

- Not fully clear yet
- Risk of some supply chain interruption when it starts
- Risk of some price increases due to increased cost

When is all this going to affect me?

EU Timeline

- **Now!**
- Transitional period ending
- About to enter first reporting phase
- About to end default values
- Risk of costs triggering price rises

UK Timeline

- **Soon!**
- 2027 data needed
- Tax cost published each quarter, from 01/01/27
- First reporting 01/01/27-31/12/27
- First return (& payment) due by 31/05/28
- 2028 tax costs start, quarterly submissions
- 2028 two-month window to submit & pay

What will be covered under UK CBAM?

- Applies to imports of specific goods only:

Aluminium, Cement, Fertilizers, Hydrogen, and Iron & Steel products

- Driven by Commodity Codes (CN/HS codes)
- More to be included later (possibly) like ceramics and glass

UK CBAM – official sources of information

Guidance

Factsheet: Carbon border adjustment mechanism

Published 24 April 2025

Contents

- 1. Carbon leakage
- 2. The UK Carbon Border Adjustment Mechanism (CBAM)
- 3. Sectors and products initially in scope of the UK CBAM
- 4. Calculating the UK CBAM liability
- 5. Relevant imported emissions
- 6. Determining embodied emissions
- 7. Setting the UK CBAM rate
- 8. Adjusting for overseas carbon prices
- 9. Liable person and registration
- 10. Payments
- 11. Interaction with UK Emissions Trading Scheme (ETS)
- 12. Next steps

 [Print this page](#)

- In spring 2024, the previous government consulted on the detailed policy design and implementation of the UK CBAM in a consultation entitled 'Introduction of a UK carbon border adjustment mechanism from January 2027'.
- The government published its response on 30 October 2024 confirming that a UK CBAM will be introduced on 1 January 2027.
- The government published the primary legislation for technical consultation on 24 April 2025. Alongside this, a [supporting policy update](#) was published.

1. Carbon leakage

- The UK is taking rapid action on industrial decarbonisation to meet net zero. This includes the use of carbon pricing through the UK Emissions Trading Scheme (UK ETS).
- As not all jurisdictions are moving at the same pace, and many countries do not yet have domestic carbon pricing mechanisms, carbon leakage risk is then created.
- Carbon leakage is the movement of production and associated emissions from one country to another due to different levels of decarbonisation effort through carbon pricing and climate regulation.
- Carbon leakage can undermine efforts to reduce global emissions and curtail private investment in decarbonisation – compromising efforts to limit global warming to 1.5°C.

Contents

- 1. Introduction
- 2. Background
- 3. Scope of CBAM
- 4. Calculating CBAM liability
- 5. Administration, payment and compliance
- 6. Next steps

Annex: Commodity codes within scope of CBAM

 [Print this page](#)

Annex: Commodity codes within scope of CBAM

Aluminium

Combined Nomenclature (CN) code and description	Greenhouse gases
7601 – Unwrought aluminium	Carbon dioxide and perfluorocarbons
7603 – Aluminium powders and flakes	Carbon dioxide and perfluorocarbons
7604 – Aluminium bars, rods and profiles	Carbon dioxide and perfluorocarbons
7605 – Aluminium wire	Carbon dioxide and perfluorocarbons
7606 – Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7607 – Aluminium foil (whether or not printed or backed with paper, paper-board, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Carbon dioxide and perfluorocarbons
7608 – Aluminium tubes and pipes	Carbon dioxide and perfluorocarbons
76090000 – Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Carbon dioxide and perfluorocarbons
7610 – Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges	Carbon dioxide and perfluorocarbons

UK CBAM – sources of information

- **UK Government Factsheet – issued April 2025**

<https://www.gov.uk/government/publications/factsheet-carbon-border-adjustment-mechanism-cbam>

- **UK Government – Draft legislation document**

https://assets.publishing.service.gov.uk/media/67fe8396ed87b81608546750/Draft_legislation_Carbon_Border_Adjustment_Mechanism.pdf

- **UK Government CBAM policy update – April 2025**

<https://www.gov.uk/government/consultations/draft-legislation-carbon-border-adjustment-mechanism/carbon-border-adjustment-mechanism-cbam-policy-update>

- **Annex: Commodity codes within scope of CBAM**

<https://www.gov.uk/government/consultations/draft-legislation-carbon-border-adjustment-mechanism/carbon-border-adjustment-mechanism-cbam-policy-update#annex-commodity-codes-within-scope-of-cbam>

- **UK government response to consultation – October 2025**

https://assets.publishing.service.gov.uk/media/679cb194a9ee53687470a2fa/Introduction_of_a_UK_Carbon_Border_Adjustment_Mechanism_from_January_2027_-_Government_response_to_the_policy_design_consultation.pdf



Practical help

Platforms such as <https://cbamboo.com/>

CBAMBOO

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Platform

Platform Guide

Resources

About

Login

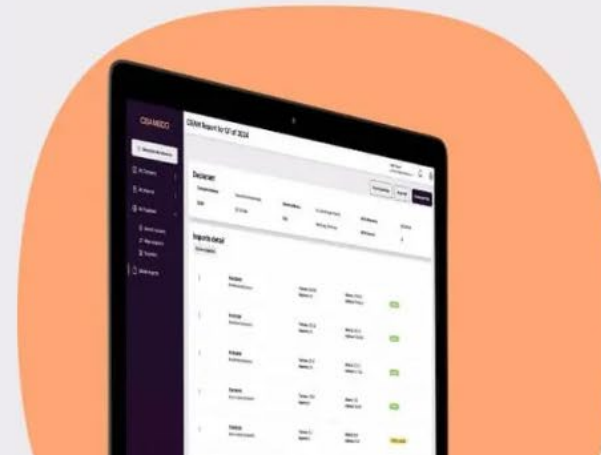
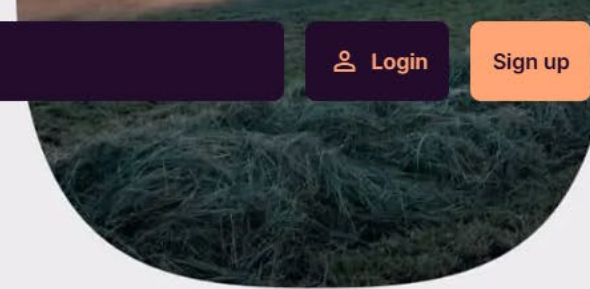
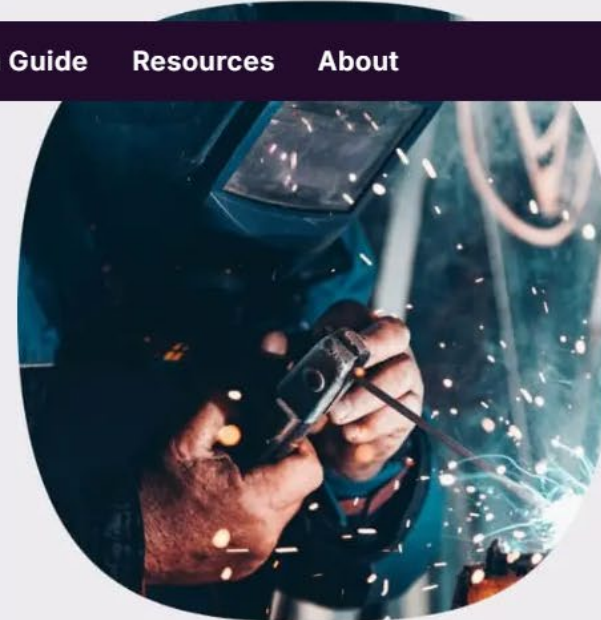
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Know your CBAM costs before they hit.

CBAMBOO Pro gives procurement teams full visibility on their CBAM tax exposure from the moment a purchase order is raised. Take action on hidden costs and avoid last-minute surprises.

Get started for free

Book a demo



Compliance Services <https://www.valpak.co.uk/compliance/cbam-compliance/>

Our Impact

Events & Training

Case Studies

Company News & Blog

Knowledge Hub

Careers

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Members area



by Reconomy



Compliance

Insights

Sustainability

EPR & DRS

Recycling



HOME > COMPLIANCE > CBAM COMPLIANCE

Carbon Border Adjustment Mechanism (CBAM) Compliance Service

Is your business ready for the EU's Carbon Border Adjustment Mechanism (CBAM)?

Download our CBAM brochure

Request a quote

The Carbon Border Adjustment Mechanism (CBAM) is a piece of European Union legislation aimed at EU imports of carbon-heavy goods.

The CBAM intends to combat 'carbon leakage' (a situation where businesses relocate to countries with less stringent climate policies, thereby increasing global emissions) and encourage cleaner industrial production in nations outside the EU, while protecting its climate policy ambitions. This will be achieved by adding fees to import in-scope goods into the EU.

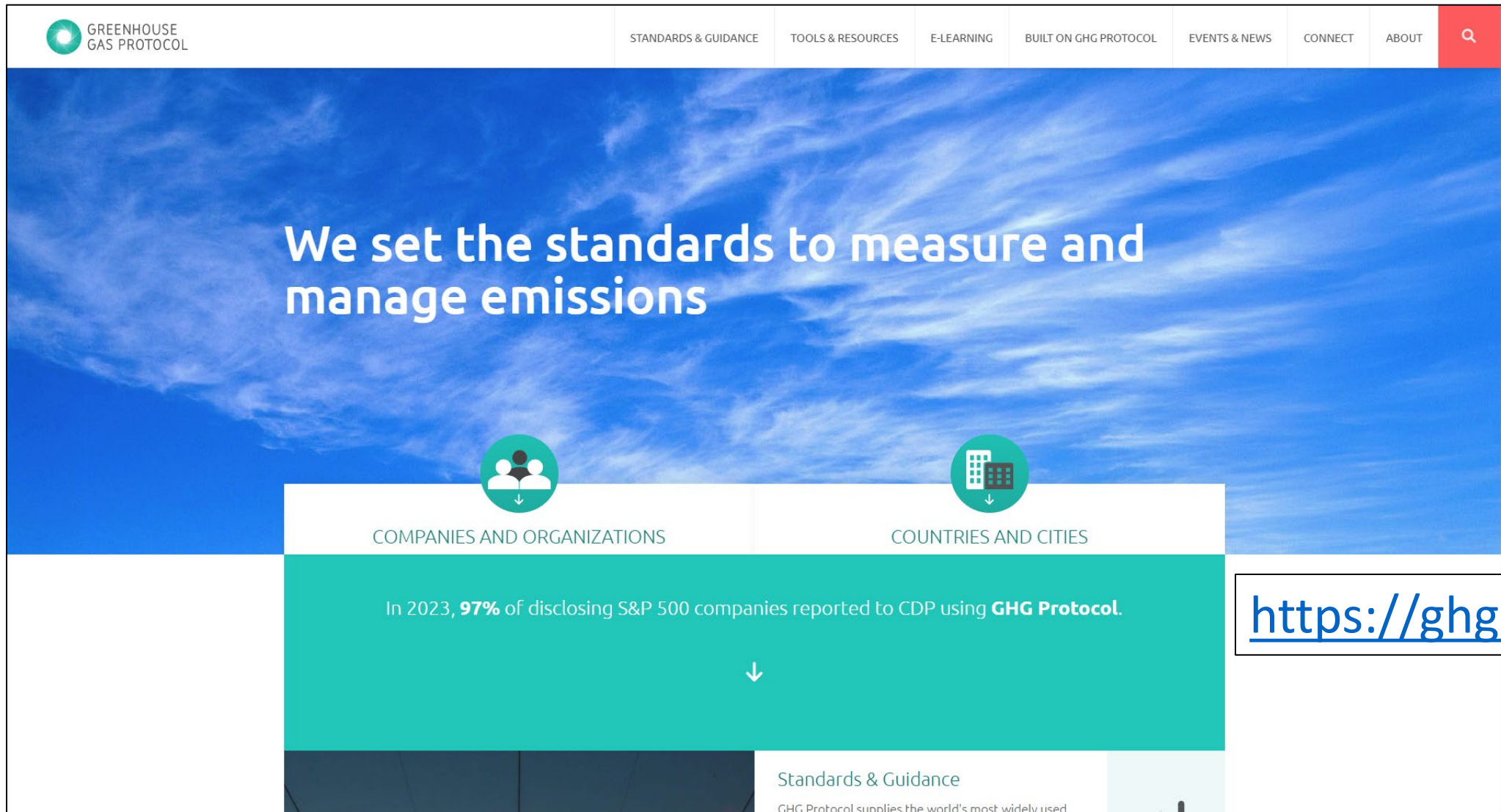
Is your business obligated under the Carbon Border Adjustment Mechanism?

The EU CBAM Regulation will obligate any businesses importing CBAM goods into the EU.

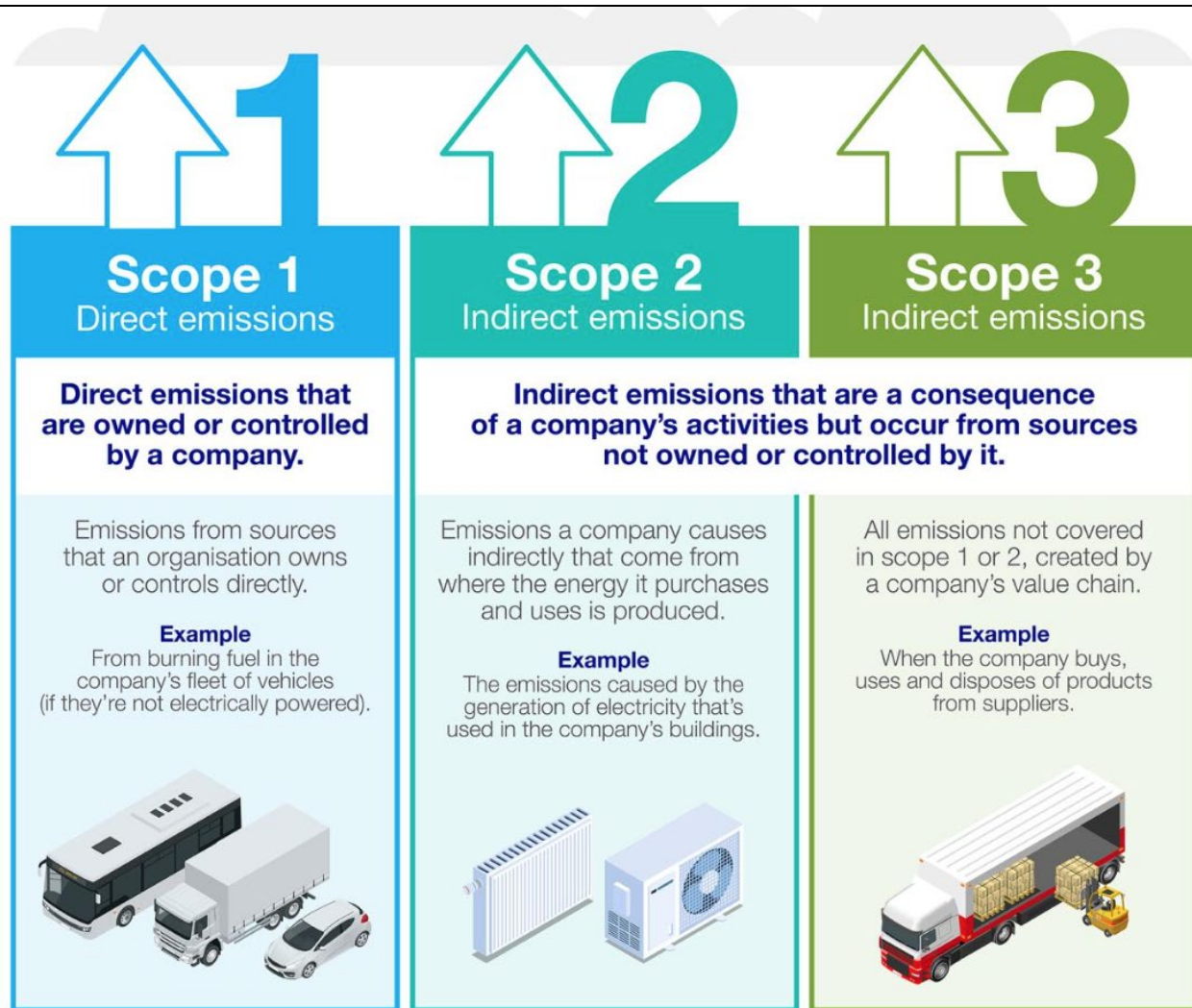




Advisory bodies: Greenhouse Gas Protocol



<https://ghgprotocol.org/>



nationalgrid

Companies such as National Grid

<https://www.nationalgrid.com/stories/energy-explained/what-are-scope-1-2-3-carbon-emissions>

[HOME](#) » [COMPANY NEWS & BLOG](#) » CARBON BORDER ADJUSTMENT MECHANISM: KEY CBAM PINCH POINTS EXPLAINED

Carbon Border Adjustment Mechanism: Key CBAM pinch points explained

08/11/2025

Share



As the January CBAM deadline approaches, many companies are under pressure to meet complex Carbon Border Adjustment Mechanism requirements. Did you know that incorrect data reporting could lead to costly penalties or delays? While most CBAM guidance focuses on *what* compliance involves, fewer address *where* businesses encounter the biggest challenges, or “pinch points”, in the process.

In this article, we explore those pinch points, clarify what CBAM compliance demands, and show how Valpak can help your business stay ahead.



What is the Carbon Border Adjustment Mechanism?



Chat live with us

Industry
blog
posts

<https://www.valpak.co.uk/carbon-border-adjustment-mechanism-pinch-points/>

Microsoft Sustainability Manager



Sustainability

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Microsoft Cloud for Sustainability

Data and AI capabilities to help you transform for the future using environmental, social, and governance (ESG) data intelligence.

Drive insights with Microsoft Sustainability Manager—now with Microsoft Copilot (Preview).

Try Premium for free

Watch overview



What can Business Central do to help me ?

What can Business Central do to help me ?

Chart Of Sustainability Accounts

- Just like the Chart of Accounts
- Tracks emissions with categorisation for reporting
- Flexible as things require more discrete traceability
- If you understand the CoA, you understand this

Sustainability Journals

- Just like other Journals
- Post emissions to the Sustainability accounts, creating Sustainability Ledger Entries
- If you understand Journals, you understand this

Chart of Sustainability Accounts

Chart of Sustainability Accounts

+ New

Edit List

Delete

Edit

View

Home

Account

Navigate

Report

More options

Indent Chart of Sustainability Accounts

Financial Reporting

No.	Name	Net Change (CO2)	Balance (CO2)	Balance at Date (CO2)	Net Change (CH4)	Balance (CH4)	Net Change (N2O)	Balance (N2O)	Net Change (Water)	Balance (Water)	Net Change (Disch. Water)
11214	Air Intercontinental - Business Class	8,761.20	8,761.20	8,761.20	10.75	10.75	-	-	-	-	-
11299	Total, Mobile Combustion	10,003.25	10,003.25	10,003.25	12.28	12.28	-	-	-	-	-
11300	Fugitive Emissions	-	-	-	-	-	-	-	-	-	-
11301	Refrigerators	0.46	0.46	0.46	-	-	-	-	-	-	-
11302	Air-Condition Equipments 24,000 BTU	1.41	1.41	1.41	-	-	-	-	-	-	-
11303	Air-Condition Equipments 36,000 BTU	-	-	-	-	-	-	-	-	-	-
11399	Total, Fugitive Emissions	1.87	1.87	1.87	-	-	-	-	-	-	-
11999	TOTAL SCOPE 1 - DIRECT EMISSION	10,005.12	10,005.12	10,005.12	12.28	12.28	-	-	-	-	-
12000	Scope 2 - Indirect Emission	-	-	-	-	-	-	-	-	-	-
12100	Upstream Activities	-	-	-	-	-	-	-	-	-	-
12101	Purchased electricity - Contoso PowerPlant	2,172.74	2,172.74	2,172.74	-	-	-	-	-	-	-
12102	Purchased electricity - Wide World Importers	-	-	-	-	-	-	-	-	-	-
12103	Purchased electricity - Green Tariff Energy	-	-	-	-	-	-	-	-	-	-
12104	Steam - Fabrikam, Inc.	-	-	-	-	-	-	-	-	-	-
12105	Heating - Fabrikam, Inc.	-	-	-	-	-	-	-	-	-	-
12199	Total, Upstream Activities	2,172.74	2,172.74	2,172.74	-	-	-	-	-	-	-
12999	TOTAL SCOPE 2 - INDIRECT EMISSION	2,172.74	2,172.74	2,172.74	-	-	-	-	-	-	-
13000	Scope 3 - Indirect Emission	-	-	-	-	-	-	-	-	-	-
13100	Upstream Activities	-	-	-	-	-	-	-	-	-	-
13101	Purchased Goods - Plastic	-	-	-	-	-	-	-	-	-	-
13102	Purchased Goods - Aluminum	-	-	-	-	-	-	-	-	-	-
13103	Purchased Goods - Steel	-	-	-	-	-	-	-	-	-	-
13104	Purchased Goods - Glass	-	-	-	-	-	-	-	-	-	-
13105	Purchased Goods - Fertiliser	1,106.00	1,106.00	1,106.00	-	-	28,756.00	28,756.00	-	-	-

Sustainability Journals

Sustainability Journal

✓ Saved

Journal Batch Name

DEFAULT

Manage

Home

Line

Request Approval

More options

Post

Posting Date	Account Name	Description	Account Category	Account Subcategory	Energy Source Code	Material Input	Renewable Energy	Unit of Measure	Fuel/Electricity	Distance	Custom Amount	Installation Multiplier	Time Factor	Emission CO2	
31/05/2024	Company Car - Large size	Company Car - Large size	COMPCAR	COMPCAR-L		☐	☐	KM	0.00	385.00	0.00	1.00	0.00	57.365	
31/05/2024	Company Car - Medium size	Company Car - Medium size	COMPCAR	COMPCAR-M		☐	☐	KM	0.00	1,820.00	0.00	1.00	0.00	232.96	
31/05/2024	Company Car - Premium size	Company Car - Premium size	COMPCAR	COMPCAR-P		☐	☐	KM	0.00	268.00	0.00	1.00	0.00	47.436	
31/05/2024	Air Continental - Economy Class	Air Continental - Economy Class	MOBILE-DIST...	AIR-CONT-EC		☐	☐	KM	0.00	4,120.00	0.00	1.00	0.00	1,237.5656	
31/05/2024	Air Intercontinental - Business ...	Air Intercontinental - Business Cl...	MOBILE-DIST...	AIR-INT-BUS		☐	☐	KM	0.00	9,860.00	0.00	1.00	0.00	8,761.2016	
31/05/2024	Contoso Hotel - 3 stars	Contoso Hotel - 3 stars	HOTEL	HOTEL3STAR		☐	☐	DAY	0.00	0.00	2.00	1.00	0.00	31.20	
31/05/2024	Contoso Hotel - 4 stars	Contoso Hotel - 4 stars	HOTEL	HOTEL4STAR		☐	☐	DAY	0.00	0.00	6.00	1.00	0.00	145.32	
31/05/2024	Contoso Hotel - 4 stars Junior ...	Contoso Hotel - 4 stars Junior S...	HOTEL	HOTEL4STAR+		☐	☐	DAY	0.00	0.00	3.00	1.00	0.00	120.63	
31/05/2024	Contoso Rental Car	Contoso Rental Car	RENTALCAR	RENTALCAR-M		☐	☐	L	120.00	0.00	0.00	1.00	0.00	23.64	
31/05/2024	Rail	Rail	MOBILE-DIST...	RAIL		☐	☐	KM	0.00	0.00	0.00	1.00	0.00	0.00	
31/05/2024	Purchased Services	Purchased Services	PURCHGOO...	PURCHSERVC		☒	☐	HOUR	0.00	0.00	0.00	1.00	0.00	33.75	

Sustainability Ledger Entries

Sustainability Ledger Entries

Entry

More options

Entry No. ↓	Account No.	Account Name	Emission Scope	Water/Was... Intensity Type	Water Type	Account Category	Account Subcategory	Description	Energy Source Code	Ma... Input	Unit of Measure	Fuel/Electricity	Distance	Custom Amount	Emission
57	11207	Rail	Scope 1			MOBILE-DIST...	RAIL	Rail		☐	KM	0.00	128.00	0.00	
56	13311	Contoso Rental Car	Scope 3			RENTALCAR	RENTALCAR-M	Contoso Rental Car		☐	L	120.00	0.00	0.00	
55	13303	Contoso Hotel - 4 stars Junior ...	Scope 3			HOTEL	HOTEL4STAR+	Contoso Hotel - 4 stars Junior ...		☐	DAY	0.00	0.00	3.00	
54	13302	Contoso Hotel - 4 stars	Scope 3			HOTEL	HOTEL4STAR	Contoso Hotel - 4 stars		☐	DAY	0.00	0.00	6.00	
53	13301	Contoso Hotel - 3 stars	Scope 3			HOTEL	HOTEL3STAR	Contoso Hotel - 3 stars		☐	DAY	0.00	0.00	2.00	
52	11214	Air Intercontinental - Business ...	Scope 1			MOBILE-DIST...	AIR-INT-BUS	Air Intercontinental - Business ...		☐	KM	0.00	9,860.00	0.00	
51	11210	Air Continental - Economy Class	Scope 1			MOBILE-DIST...	AIR-CONT-EC	Air Continental - Economy Class		☐	KM	0.00	4,120.00	0.00	
50	13323	Company Car - Premium size	Scope 3			COMPCAR	COMPCAR-P	Company Car - Premium size		☐	KM	0.00	268.00	0.00	
49	13321	Company Car - Medium size	Scope 3			COMPCAR	COMPCAR-M	Company Car - Medium size		☐	KM	0.00	1,820.00	0.00	
48	13322	Company Car - Large size	Scope 3			COMPCAR	COMPCAR-L	Company Car - Large size		☐	KM	0.00	385.00	0.00	
47	13110	Purchased Goods - Mixed Mat...	Scope 3			PURCHGOO...	PURCHGDS-...	Purchased Goods - Mixed Mat...		☐	PCS	0.00	0.00	0.00	
46	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
45	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
44	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
43	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
42	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
41	13105	Purchased Goods - Fertiliser	Scope 3			PURCHGOO...	PURCHGDS-FR	Purchased Goods - Fertiliser		☐	PCS	0.00	0.00	0.00	
40	13110	Purchased Goods - Mixed Mat...	Scope 3			PURCHGOO...	PURCHGDS-...	Purchased Goods - Mixed Mat...		☐	PCS	0.00	0.00	0.00	

Sustainability Ledger Entries continued

Sustainability Ledger Entries																		
		Entry	More options															
Entry No. ↓	Distance	Custom Amount	Emission Factor CO2	Emission Factor CH4	Emission Factor N2O	Installation Multiplier	Time Factor	Emission CO2	Emission CH4	Emission N2O	CO2e Emission	Carbon Fee	Water Intensity	Discharged Into Water	Waste Intensity			
57	128.00	0.00	0.04	0.00	0.00	1.00	0.00	4.48	0.00512	0.00	0.00	0.00	0.00	0.00	0.00			
56	0.00	0.00	0.20	0.00	0.00	1.00	0.00	23.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
55	0.00	3.00	40.21	0.00	0.00	1.00	0.00	120.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
54	0.00	6.00	24.22	0.00	0.00	1.00	0.00	145.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
53	0.00	2.00	15.60	0.00	0.00	1.00	0.00	31.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
52	9,860.00	0.00	0.89	0.00	0.00	1.00	0.00	8,761.2016	10.7474	0.00	0.00	0.00	0.00	0.00	0.00			
51	4,120.00	0.00	0.30	0.00	0.00	1.00	0.00	1,237.5656	1.5244	0.00	0.00	0.00	0.00	0.00	0.00			
50	268.00	0.00	0.18	0.00	0.00	1.00	0.00	47.436	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
49	1,820.00	0.00	0.13	0.00	0.00	1.00	0.00	232.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
48	385.00	0.00	0.15	0.00	0.00	1.00	0.00	57.365	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
47	0.00	0.00	0.25	0.00	0.00	1.00	0.00	10.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00			
46	0.00	0.00	0.60	0.00	0.00	1.00	0.00	150.00	0.00	3,900.00	4,050.00	0.00	0.00	0.00	0.00			
45	0.00	0.00	0.60	0.00	0.00	1.00	0.00	62.50	0.00	1,625.00	1,687.50	0.00	0.00	0.00	0.00			
44	0.00	0.00	0.60	0.00	0.00	1.00	0.00	10.00	0.00	260.00	270.00	0.00	0.00	0.00	0.00			

What can Business Central do to help me ?

Procurement/Value Chain Tracking

- Enables tracking of Emissions throughout different processes
 - Default values/account against items/GLs etc
 - Include in purchases
 - Include in manufacturing/production processes

Emission Fees

- Track and apply Carbon fee(s) from different periods
- Update previous posted entries with the correct/up to date figures

Procurement

Sustainability Setup

 Sustainability Account Categories  Sustainability Journal Template  Emission Fees | [More options](#)

Procurement

Use Emissions In Purchase Documents ☒

G/L Account Emissions ☐

Item Emissions ☒

Item Charge Emissions ☐

Resource Emissions ☒

Work/Machine Centre Emissions ☒

Enable Value Chain Tracking ☒

Use All Gases As CO2e ☐

Procurement - Example

Item Card

1005-F578 · 1KG Fertiliser Bag

Home

Request Approval

Item

Prices & Discounts

More options

Copy Item

Adjust Inventory

Create Stockkeeping Unit

Apply Template

Validate Data

Calculate CO2e

Warehouse >

Sustainability

GHG Credit

Carbon Credit Per UOM

0.00

Sustainability Certificate No.

Sustainability Certificate Name

Default Sust. Account

13105

Default CO2 Emission

0.10

Default CH4 Emission

0.00

Default N2O Emission

2.60

CO2e per Unit

0.00

Item of Concern

Recyclability Percentage

0.00

Energy Efficiency Rating

End-of-Life Information

Source of Emission Data

Emission Verified

CBAM Compliance

EPR Category

Material Composition No.

Total EPR Weight

0.00

EPR Fees Per Unit

0.00

End-of-Life Disposal Requirements

Procurement - Example

Purchase Order

✓ Saved

106016 · Fabrikam, Inc.

Home

Prepare

Print/Send

Request Approval

Order

More options

Post...

Release

Create Whse. Receipt

Create Inventory Put-away/Pick...

Send Intercompany Purchase Order

Archive Document

Validate Data

New Line

Delete Line

Select items...

Procurement – Example continued

Purchase Order

✓ Saved

106016 · Fabrikam, Inc.

Home

Prepare

Print/Send

Request Approval

Order

More options

Post...

Release

Create Whse. Receipt

Create Inventory Put-away/Pick...

Send Intercompany Purchase Order

Archive Document

Validate Data

New Line

Delete Line

Select items...

Type	Line Amount Excl. VAT	Qty. to Receive	Quantity Received	Qty. to Invoice	Quantity Invoiced	Ren... Ene...	Emission CO2	Emission CH4	Emission N2O	Energy Consumption	Source of Emission Data	Emi... Veri...	CBA... Co...	Qty. to Assign	Item Charge Qty. to Handle
Item	100.00	1	–	1	–	☐	2.00	1.00	1.00	0.00		☐	☐	0	0
→ Item	10.00	1	–	1	–	☐	0.10	0.00	2.60	0.00		☐	☒	0	0

Emission Fees

Emission Fees							
+ New Edit List Delete Update Carbon Fees More options							
Emission Type ↑	Scope Type ↑	Starting Date ↑	Ending Date ↑	Country/Region Code ↑	Responsibility Centre ↑	Carbon Fee	Carbon Equivalent Factor
→ CO2	:	01/10/2025	31/10/2025	GB		25.00	1.00
CO2		01/11/2025	30/11/2025	GB		27.50	1.00
CH4				GB		0.00	1.00
N2O				GB		0.00	1.00

Reporting options

- Role Centre parts (Sustainability Manager)
- Built in reports
- Direct from Ledger Entries
- Analysis Mode
- Chart of Sustainability Accounts
- Power BI Apps (standard)
- Power BI using API
- Financial Reports

Headline

Hi, George Murcott!

Actions

+ Sustainability Certificate

+ Sustainability

+ General

+ Purchase

+ Production

+ Tasks

+ History

+ Reports

Power BI Reports

Activities

CO2 This Month	CH4 This Month	N2O This Month	Water This Month	Waste This Month
222.50	0.00	5,785.00	0.00	0.00
> See more	> See more	> See more	> See more	> See more

Ongoing Purchases

Ongoing Purchases	Ongoing Purchases	Purch. Invoices...
Orders	Invoices	Next Week
1	0	0
>	>	>

Incoming Documents

My Incoming Documents
1
>

Scan documents



Create Incoming Documents from Camera

Value Chain

Ongoing Sales Orders	Ongoing Sales Invoices	Sales Invoices ... Next Week	Released Production This Month	Assembly Orders Month	Ongoing Transactions
0	0	2	0	1	0
>	>	>	>	>	>

Approvals

Requests Sent ... Approval	Requests to Approve
0	0
>	>

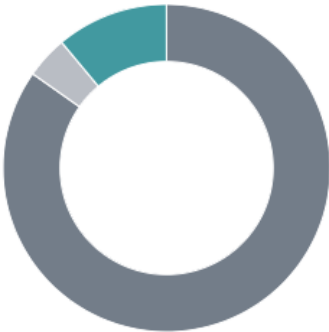
My User Tasks

Pending User Tasks	Tasks This Month	Overdue User Tasks
0	0	0
>	>	>

Insights

CO2

● Scope 1 ● Scope 2 ● Scope 3

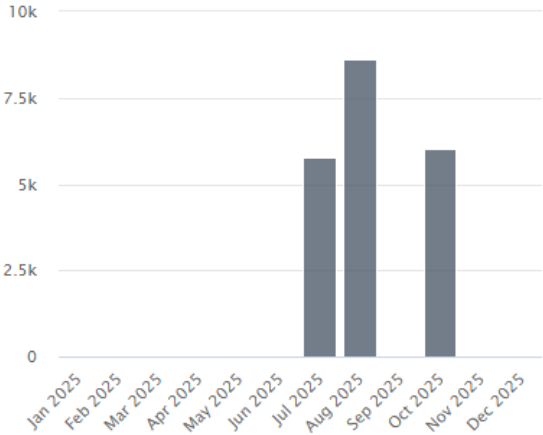


CH4

● Scope 1 ● Scope 2 ● Scope 3



CO2e per Month

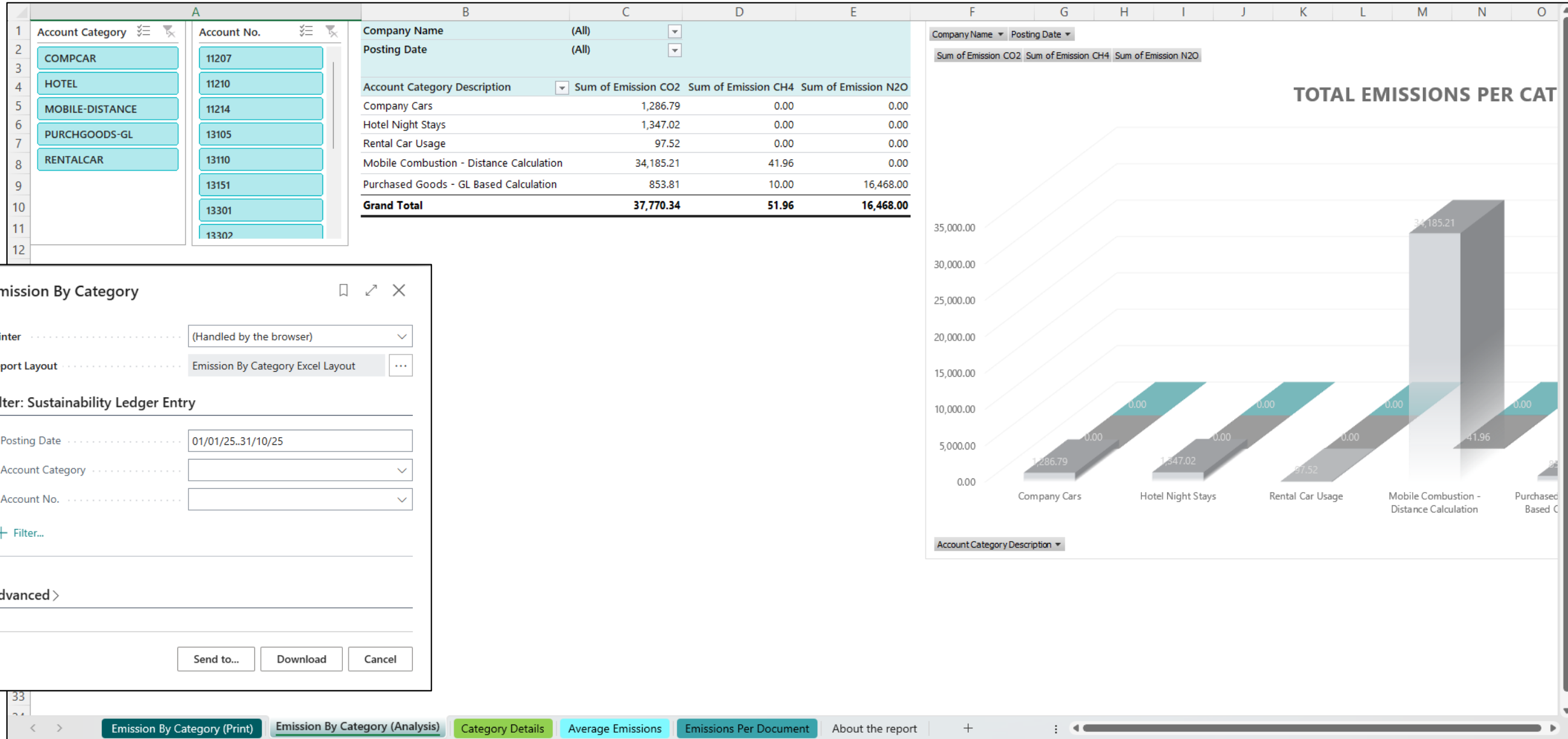


N2O

● Scope 1 ● Scope 2 ● Scope 3



Built in reports –Emissions by Category



Cronus Training

Finance

Credit Control

Cash Management

Sales

Purchasing

All Reports



SO 4 PA 1

Draft Sustainability Report (_SUSTAIN)



Home



Hide options

Column

Period

Export to Excel/Print

Definitions



Recalculate



Revert to defaults



Options

Show more

Name _SUSTAIN



Date Filter

01/10/25..31/10/25

Display Title Draft Sustainability Report

Internal Description

Draft version created November 2025

View by Month



Introductory paragraph >

Dimensions >

Row No.	Description	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
13101	Purchased Goods - Plastic	-	-	-	-	-	-	-	-	-	-	-	-
13102	Purchased Goods - Aluminum	-	-	-	-	-	-	-	-	-	-	-	-
13103	Purchased Goods - Steel	-	-	-	-	-	-	-	-	-	-	-	-
13104	Purchased Goods - Glass	-	-	-	-	-	-	-	-	-	-	-	-
→ 13105	Purchased Goods - Fertiliser	-	-	-	-	-	-	5,785.00	-	-	6,007.50	-	-
13110	Purchased Goods - Mixed Mat	-	-	-	-	-	-	-	10.00	-	-	-	-
13151	Purchased Services	-	-	-	-	-	-	-	44.56	-	-	-	-
13171	External Transportation	-	-	-	-	-	-	-	-	-	-	-	-
13172	Transportation with Own Trucks	-	-	-	-	-	-	-	-	-	-	-	-
13181	Waste (plastic) Generated in O...	-	-	-	-	-	-	-	-	-	-	-	-
13182	Waste (organic) Generated in ...	-	-	-	-	-	-	-	-	-	-	-	-
13183	Recycled Waste Generated in ...	-	-	-	-	-	-	-	-	-	-	-	-
13199	Total, Upstream Activities	-	-	-	-	-	-	5,785.00	54.56	-	6,007.50	-	-

Closing paragraph >

...

Sustainability app

Data updated 17/11/25

Search

Trials activated: 19 days left

25

?

Home

Sustainability Overview

Journey to Net-Zero Carbon

Realized Emissions vs Ta...

Realized Emissions vs B...

Water and Waste Analysis

Emissions by Category ...

CO2e Analysis

CO2e Key Influences

CO2e Decomposition Tr...

Social Analysis

Learn

Real-Time

Workloads

Workspaces

Sustainability Power BI ...

Sustainability app

Power BI

FileExportShareExploreSubscribeSet alertMonitorEdit...

Journey to Net-Zero Carbon Selected

Actual Impact CO2e

24.09K

CO2e Offsets

--

CO2e Net Impact

24.09K

CO2e Emissions Over Time

Sustainability... Scope 1 Scope 3

Fiscal Year	Fiscal Month Year	CO2e Emissions
F 2025	Jan 2...	~15K
F 2025	Jul 20...	~15K

CO2e Emissions by Global Dimension Two

Global Dimension Two	CO2e Emissions
(Blank)	~22K

Renewable Energy Usage

CO2e Emissions by Global Dimension One

Global Dimension One	CO2e Emissions
(Blank)	~24K

Scopes 1 and 2 Analysis by Categories Per Year

Category	CO2e Emissions
F 2025	~15K
F 2024	~15K
Scope 1 10.01K	~10K
Scope 1 34.19K	~10K

Filters

Search

Filters on this page

Country Region Co... is (All)

Country Region Na... is (All)

Fiscal Month Year is (All)

Fiscal Year is (All)

G/L Acc. Category D... is (All)

Main Goal is (All)

Name is (All)

No. is (All)

Owner is (All)

Renewable Energy is (All)

Responsibility Centr... is (All)

Responsibility Centr... is (All)

Score Card No. is (All)

Start Date is (All)

Sub-Category Code is (All)

114%



What do I do next?

What happens next?

- This will change!
- But it is not going to go away!
- Do some planning internally – review likely impacts
- Talk to your customers and suppliers
- Microsoft development – Sustainability being further developed
- Tecman assistance – Webinars / Free Scheduled Training / Blogs
- Watch out for the monthly **Wrap Up** email we send out

'No Regret' Actions

Things you could/should do right now (that won't be a waste of time)

- Check to see if your goods are in the scope of CBAM (both EU and UK)
- Assessing whether your company will exceed the £50,000 threshold for covered goods (UK)
- Discuss with your international suppliers about their emissions data collection so this can be included in your calculations
- Review your import processes to check you are capturing the data that will be required
- Consider building potential CBAM costs into financial forecasts
- Begin testing the sustainability features in Business Central in 2026 to learn how it can help you in the recording and reporting of your emissions data, before it becomes a requirement in January 2027

'No Regret' Actions continued

Things you could/should do right now (that won't be a waste of time)

- Consider likely business impacts such as whether you will be an **Authorised Declarant** or need to find one, whether there will be a need for financing for the cost of the certificate
- Gather data, test how it can be recorded, for each product its things like quantities (in KG), country of origin, Commodity Codes, then direct and indirect emissions (in metric tonnes)
- Inform stakeholders both internal and external, begin an internal process to considering impacts and planning approaches
- Decide who within the company should 'own' CBAM – this should be group not one person
- Consider what additional resources may be required to deliver this

Free Scheduled Training

We're offering free weekly training courses for all Tecman Dynamics 365 Business Central customers. These half-day remote courses will be run on the latest version of the software in a SaaS environment using demo data. It's a fantastic opportunity to learn from each other's experiences, and the best part - there's no cost involved, just your time!

[Past Events](#)

Reporting using standard Microsoft Dynamics 365 Business Central

25 November 2025 09:30 - 12:00

Location: [Online](#)

Category: [Business Central - Reporting](#)

Microsoft Dynamics 365 Business Central has a number of built in Reports and Reporting tools for you to get the most value out of your data. This session will cover the options you have within standard Dynamics 365 Business Central for making the most out of your data. We'll discuss standard reporting, the Analysis tool for summarising data, excel reporting options and financial reports. See how you can report on your data with what Business Central has out of the box.

[Register now](#)

Categories

All

[Clever Essentials - Intro](#)

[Business Central - Overview](#)

[Power BI - Intro](#)

[Business Central - Reporting](#)

- New course schedule coming for 2026
- New courses being added for 2026
- Still free !

Thank you.

BUSINESS CENTRAL
connect

18th & 19th NOVEMBER 2025

