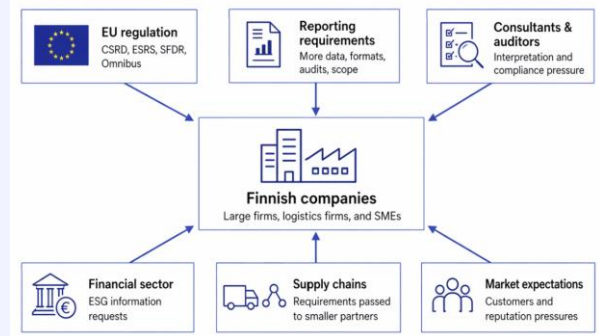


## WHY THIS MATTERS

**Reporting pressure reaches far beyond the companies**

The report shows that EU sustainability reporting affects Finnish companies through two practical routes: directly through corporate reporting obligations and indirectly through financiers, customers, and supply-chain demands. For many firms, especially SMEs, the issue is not only formal compliance but the growing need to provide data upward in value chains. In transport and logistics, that burden lands on already thin margins.

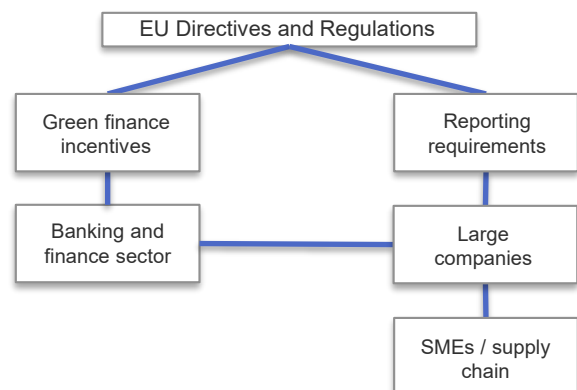


Sustainability reporting as challenge for Finnish SMEs

## HOW IT WORKS

**Two reporting lanes push the burden across the ecosystem.**

The study shows how EU sustainability rules influence company reporting and finance requirements, which then shape what large companies and lenders ask from SMEs. These demands reach smaller firms through procurement, lending, and supply-chain reporting. The challenge is made harder by unclear reporting expectations, overlapping standards, and different interpretations from auditors and service providers.



Simplified view of the two reporting lanes through which regulation reaches companies and supply chains.

## WHAT THIS PROJECT DELIVERS

**A clearer picture of costs, benefits and bottlenecks.**

The research combines literature and Finnish stakeholder interviews to explain where the burden really comes from, why costs are felt immediately while benefits remain uncertain, and why smaller firms are hit relatively harder. It also highlights the need for simpler tools and clearer minimum requirements.

## WHO IT IS FOR

**Built for companies, policymakers and support actors.**

This work is relevant for Finnish SMEs, larger companies, financiers, industry associations, auditors, and public actors trying to make reporting more workable. It is especially useful in sectors like transport and e-mobility, where reporting demands trickle down fast but practical resources and know-how remain limited.

## PROJECT SNAPSHOT

## Lead

Mikael Collan

## Method

Literature review + interviews

## Focus

Finnish firms + logistics

## Partner

Kempower

## Primary output

SME tools