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**Non-financial reporting as an embodiment
of social responsibility
in transport, forwarding, and logistics sector**

**Raportowanie pozafinansowe jako wyraz
społecznej odpowiedzialności
w branży transportowo-spedycyjno-logistycznej**

Abstract. The article presents the results of an analysis of the implementation of the principles of corporate social responsibility and sustainable development in the context of non-financial reporting by enterprises in the transport, forwarding, and logistics (TSL) sector in Poland. The applied research method was the analysis of secondary data, namely industry reports and non-financial reports of companies operating in the TSL sector. The European Sustainability Reporting Standards (ESRS) were identified as the fundamental guidelines regulating the scope and quality of sustainability-related disclosures by business entities. Subsequently, the reporting obligations imposed on enterprises under current and future legal requirements were outlined. The significance of non-financial reporting in the TSL sector was then defined, including its role in shaping corporate social responsibility and the sustainable development of companies. An analysis was conducted of selected report outcomes according to environmental, social responsibility, and governance (ESG) criteria within the TSL industry, and key responsibility aspects in the sector were identified based on best practices implemented by transport and logistics firms in the ESG area. The non-financial reports were subjected to a detailed examination for compliance with ESRS requirements, and a comparison was carried out of the non-financial reports of a transport, a forwarding, and a logistics company, making it possible to identify differences in non-financial reporting approaches depending on the specific nature of their business operations.

Keywords: non-financial reporting, corporate social responsibility, sustainable development, transport, forwarding, and logistics sector, enterprise management

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Synopsis. Artykuł przedstawia wyniki analizy realizacji założeń koncepcji odpowiedzialności społecznej i zrównoważonego rozwoju w kontekście raportowania pozafinansowego w przedsiębiorstwach sektora transportu, spedycji i logistyki (TSL) w Polsce. Zastosowaną metodą badawczą była analiza danych wtórnych: raportów branżowych oraz raportów pozafinansowych przedsiębiorstw z branży TSL. Wskazano na Europejskie Standardy Sprawozdawczości Zrównoważonego Rozwoju (ESRS) jako zasadnicze wytyczne regulujące zakres oraz jakość sprawozdawczości w obszarze zrównoważonego rozwoju podmiotów gospodarczych. Następnie przedstawiono obowiązki sprawozdawcze, jakie ciążą na przedsiębiorstwach zgodnie z aktualnymi i przyszłymi wymaganiami prawnymi. Określono znaczenie raportowania pozafinansowego w branży TSL, w tym jego rolę w kształtowaniu odpowiedzialności społecznej oraz zrównoważonego rozwoju przedsiębiorstw. Przeprowadzono analizę wyników wybranych raportów według kryteriów środowiskowych, społecznej odpowiedzialności i ładu korporacyjnego (ESG) w branży TSL oraz wyodrębniono kluczowe aspekty odpowiedzialności w sektorze na podstawie dobrych praktyk stosowanych przez firmy transportowe i logistyczne w obszarze ESG. Raporty pozafinansowe zostały poddane szczegółowej analizie pod kątem zgodności z wymogami ESRS przeprowadzono również porównanie raportów pozafinansowych firm z branży: transportowej, spedycyjnej i logistycznej, pozwalające na identyfikację różnic w podejściu do raportowania pozafinansowego w zależności od specyfiki działalności gospodarczej.

Słowa kluczowe: raportowanie pozafinansowe, społeczna odpowiedzialność biznesu, zrównoważony rozwój, branża transportowo-spedycyjno-logistyczna, zarządzanie przedsiębiorstwem

JEL codes: M14, Q56, L91

Introduction

Sustainable development is defined, in accordance with the Act of April 27 on Environmental Protection Law, 2001, as “a socio-economic development in which the process of integrating political, social, and citizen activities takes place, involving both the current generation and future economic and social generations, while maintaining environmental balance and the durability of fundamental natural processes, in order to ensure the ability to meet the basic needs of individuals” [DzU 2001 nr 62 poz. 627]. According to this legal act, the concept of sustainable development encompasses three key dimensions: economic, environmental, and social, and its overarching objective is to integrate human activity with the preservation of natural balance, positioning it as an intergenerational initiative with a long-term perspective. In the business context, sustainable development refers to a strategy of action that, while meeting the current needs of the enterprise and its stakeholders, simultaneously protects, sustains, and strengthens both people and the resource bases necessary for future generations [Du Pisani 2006, Jonker et al. 2011]. The sustainable development strategy is closely aligned with the model of Corporate Social Responsibility (CSR), which assumes that long-term business success is built upon the balanced integration of social, economic, and environmental dimensions [Mihalic 2016, Przychoźień 2013]. A similar perspective on the concept of CSR is adopted by the European

Commission, which defines CSR as “*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with stakeholders on a voluntary basis*” [European Commission 2001]. CSR is also considered to be the second sector’s response to the challenges posed by the principles of sustainable development [Misztal 2023].

As part of corporate efforts to implement the principles of sustainable development and corporate social responsibility, non-financial reporting is becoming an increasingly important means of conveying the outcomes of these initiatives. This form of reporting involves the regular and systematic publication of information concerning a company’s operations, including aspects related to social engagement, environmental impact, and organizational governance [Kotonen 2009]. The term non-financial reporting is often equated with “the process of communicating the social and environmental effects of an organization’s economic activities” [Gray et al. 1987], providing various stakeholder groups and the general public with a multidimensional picture of the organization’s performance [Aluchna & Roszkowska-Menkes 2018]. In the European Union Directive [European Parliament 2014], non-financial reporting is defined through a scope that encompasses social matters, employee-related issues, environmental concerns, respect for human rights, and anti-corruption efforts. Furthermore, enterprises are expected to include a description of their business model, the policies implemented in relation to these issues, the outcomes of such policies, as well as the principal risks and key non-financial performance indicators [Jastrzębska 2017, Wójcik-Jurkiewicz & Sadowska 2018, Ziolo et al. 2023]. Within academic discourse, the Directive [European Parliament 2014] is regarded as a pivotal step toward establishing a new standard for non-financial reporting by outlining clear reporting frameworks, elevating the status of non-financial disclosures, and signaling that non-financial factors should contribute to enhanced corporate governance, fostering trust and growth [Hąbek 2015, Mućko et al. 2019]. Historically, non-financial information was largely considered a supplementary component to financial statements. However, with the increasing demand from stakeholders for broader disclosures, such information began to be presented as distinct sections within integrated reports or as standalone reports. According to researchers such as Dziawgo [2016], Nita [2016], and Zyznarska-Dworczak [2016], non-financial statements are addressed to a broader stakeholder audience and are oriented toward active engagement and interaction with them.

The diversity of approaches to reporting on social and environmental activities by companies across different countries has led to the emergence of numerous documents addressing the subject of non-financial reporting. In response to this situation, the European Union (EU) recognized the need to standardize the principles for companies’ non-financial data disclosure. As a result, on October 22, 2014, the Non-Financial Reporting Directive (NFRD) was adopted, imposing an obligation on certain enterprises to publish non-financial information [European Parliament 2014]. This enables all EU Member States to apply uniform regulations regarding reporting practices. This solution benefits both international companies, which no longer have to comply with varying requirements in different countries, and consumers, who can more easily verify the operations of foreign enterprises based on harmonized national legislation [Krzysztofek 2016]. Enterprises operating in EU Member States that meet the criteria set out in the NFRD are required to publish non-financial reports. These documents are also referred to as ESG reports,

which encompass three main components [Arvidsson & Dumay 2022]: Environmental (E), Social (S), and Governance (G). Each of these components should be described in detail within a given non-financial report, whose primary objective is to provide stakeholders with transparent information about the company's impact on its surroundings [Luo & Tang 2022].

Over time, the NFRD directive proved insufficient in meeting the growing demands of non-financial reporting. Consequently, it was replaced by the Corporate Sustainability Reporting Directive (CSRD), which was published in December 2022 as part of the European Green Deal. The CSRD introduces more ambitious and detailed rules, imposing the obligation for companies to publicly disclose information [European Parliament 2022]. One of the key components of the CSRD is the European Sustainability Reporting Standards (ESRS), developed by the European Financial Reporting Advisory Group (EFRAG). These standards serve as a set of guidelines aimed at harmonizing ESG reporting principles for companies subject to the directive [Fornasari & Traversi 2024]. The objective of the European sustainability reporting standards is to define the sustainability-related information that entities are required to disclose under Directive 2013/34 of the European Parliament and Council [European Parliament 2013], as amended by Directive 2022/2464 [European Parliament 2022]. Reporting in accordance with the ESRS does not exempt entities from other obligations under EU law. The ESRS specify the data that an entity must disclose regarding its impacts, the materiality of risks, and opportunities related to sustainability issues in the areas of environmental protection, social policy, and governance. The first set of ESRS standards, covering 12 thematic areas related to the environment, social responsibility, and corporate governance, was published by the European Commission in July 2023 [European Parliament 2023] (Table 1).

Table 1. Set of European Sustainability Reporting Standards developed by the European Financial Reporting Advisory Group on behalf of the European Commission

Tabela 1. Europejskie Standardy Sprawozdawczości Zrównoważonego Rozwoju opracowane przez Europejską Grupę Doradczą ds. Sprawozdawczości Finansowej na zlecenie Komisji Europejskiej

ESRS standard	Scope of the standard
ESRS 1	General requirements
ESRS 2	General disclosures
ESRS E1	Climate change
ESRS E2	Pollution
ESRS E3	Water and marine resources
ESRS E4	Biodiversity and ecosystems
ESRS E5	Resource use and circular economy
ESRS S1	Own workforce
ESRS S2	Staff in the value chain
ESRS S3	Affected communities
ESRS S4	Consumers and end-users
ESRS G1	Business conduct

Source: [European Parliament 2023]

Źródło: [Parlament Europejski 2023]

The introduction of new reporting standards by the European Union makes the issue of non-financial reporting particularly significant. Companies should pay special attention to this aspect, as it entails a reporting obligation that requires compliance with new regulations and the implementation of appropriate mechanisms for non-financial data disclosure. These changes are crucial both for ensuring corporate transparency and for shaping long-term sustainable development strategies [Elidrisy 2024]. According to the provisions of Directive 2013/34/EU [European Parliament 2013] and its amendment set out in Directive 2014/95/EU [European Parliament 2014], the obligation to include non-financial information in the management report currently applies to:

- large public-interest entities which, as of the balance sheet date, exceed an average number of 500 employees during the financial year,
- public-interest entities acting as parent undertakings of large groups which, on a consolidated basis, also exceed 500 employees as of the balance sheet date during the financial year,

where “public-interest entities” are understood as “entities governed by the law of a Member State whose transferable securities are admitted to trading on a regulated market in any Member State, credit institutions, insurance undertakings, and other entities designated by Member States as public-interest entities due to the nature of their business, their size, or the number of their employees” [European Parliament 2013].

Following the adoption of the CSRD Directive by the European Parliament and the Council of the European Union on December 14, 2022 [European Parliament 2022], the obligation to report on ESG will be implemented gradually, depending on the size of the enterprise. Initially, the new regulations will apply to the largest entities and will then be progressively extended to other groups of organizations [Baumüller & Grbenic 2021]. Ultimately, sustainability reporting will apply to [European Parliament 2022]:

- all large undertakings and parent companies of large groups that, as of the balance sheet date, meet at least two of the following three criteria: a balance sheet total exceeding EUR 20 million, net turnover exceeding EUR 40 million, and an average number of employees during the financial year exceeding 250,
- small and medium-sized undertakings that are public-interest entities (excluding micro-undertakings),
- small and non-complex institutions as defined in Regulation (EU) No. 575/2013, provided they meet the relevant conditions,
- subsidiaries and branches of third-country undertakings generating a net turnover in excess of EUR 150 million within the EU.

The list of entities required to carry out sustainability reporting, along with the financial years in which the reporting obligation will commence, is presented in Table 2.

In the context of the growing emphasis on sustainable development and corporate responsibility, non-financial reporting holds particular significance in the transport, forwarding, and logistics (TSL) sector. In Poland, this sector constitutes one of the key areas of the economy, encompassing services related to the physical movement of goods using various modes of transport, the organization and management of transport processes, as well as the management of the flow of goods, information, and resources [Jeszka 2013], [Rydzkowski 2011]. Due to its technological advancement and sig-

Table 2. Entities subject to the sustainability reporting obligation

Tabela 2. Podmioty podlegające obowiązкови raportowania w zakresie zrównoważonego rozwoju

Time frame	Entities subject to the obligation within a given time frame
on or after January 1, 2024 (first reporting in 2025)	– large undertakings that are public-interest entities, exceeding an average number of 500 employees during the financial year as of the balance sheet date – public-interest entities that are parent undertakings of a large group, which, on a consolidated basis, exceeds an average number of 500 employees during the financial year as of the balance sheet date
on or after January 1, 2025 (first reporting in 2026)	– other large undertakings – other parent undertakings of a large group
on or after January 1, 2026 (first reporting in 2027)	– small and medium-sized undertakings that are public-interest entities and are not micro-undertakings – small and non-complex institutions as defined in EU Regulation No. 575/2013, provided they are either large undertakings or small and medium-sized undertakings that are public-interest entities and not micro-undertakings – internal insurance undertakings and internal reinsurance undertakings as defined in EU directives, provided they are either large undertakings or small and medium-sized undertakings that are public-interest entities and not micro-undertakings

Source: own elaboration based on [European Parliament 2022]

Źródło: opracowanie własne na podstawie [Parlament Europejski 2022]

nificant environmental impact, this sector should assume responsibility for mitigating its negative effects on the environment [Gupta et al. 2022, Lukoszová et al. 2023, Michałowska 2016]. The introduction of mandatory ESG reports also applies to companies operating within this industry. Systematic non-financial reporting by logistics firms enables better assessment of actions related to energy efficiency, CO₂ emissions, responsible supply chain management, and corporate social responsibility. In the era of sustainable development, every enterprise is expected to assess its environmental impact; however, the transport sector is responsible for a significant share of global greenhouse gas emissions [Domagała & Kadłubek 2022]. All efforts aimed at reducing this impact are therefore of great importance from a global perspective. Another factor is the growing awareness among stakeholders. Customers, employees, investors, and regulators increasingly expect transport companies to prioritize sustainable development and corporate social responsibility in their operations. It is also important to note that implementing a strong ESG strategy can enhance a company's brand reputation and attract environmentally conscious customers. Another dimension of the growing relevance of ESG in the TSL sector is cost savings. Measures such as route optimization, the use of alternative energy sources, and waste reduction can contribute to lowering costs and improving operational efficiency. According to analyses conducted by Cao et al. [2023], non-financial reporting within the TSL sector holds particular significance, as it enables firms to adopt a proactive stance in identifying and managing the risks and opportunities associated with environmental, social, and governance dimensions. As emphasized by Wei et al. [2023] and Zhang et al. [2025], a strategic focus on ESG-related issues equips TSL enterprises with enhanced resilience and adaptability in the face of future challenges, including dynamic market transformations and evolving regulatory landscapes. Transparency in the domain of sustainability-related practices,

as argued by Galant and Černe [2017] and Petrova-Kirova and Yosifova [2024], may therefore become a critical determinant of sustained competitiveness and long-term profitability also within the TSL industry.

The substance of these arguments, selectively and fragmentarily reflected in the foregoing literature review, constitutes a compelling rationale for undertaking a more in-depth investigation into the complexities of non-financial reporting in the TSL sector. Given the relatively limited number of published studies addressing this issue, particularly in the context of enterprises operating in Poland, the identified research gap provides the conceptual foundation for delineating the primary objective of this article.

The purpose of the paper is to analyze the concept of corporate social responsibility and sustainable development in the context of non-financial reporting by enterprises in the transport, forwarding, and logistics sector in Poland. Particular emphasis is placed on the applicable legal regulations and reporting standards, with special attention given to the European Sustainability Reporting Standards. The first part of the paper discusses the essence of non-financial reporting and its significance for TSL sector enterprises. The ESRS standards are analyzed as key guidelines regulating the scope and quality of sustainability-related disclosures. The reporting obligations imposed on companies under current and future legal requirements are then presented. The next section focuses on the importance of non-financial reporting in the TSL industry, highlighting its role in shaping corporate social responsibility and sustainable development. An analysis of ESG reporting results in the TSL sector was conducted, and key areas of responsibility were identified based on best practices implemented by transport and logistics companies within the ESG framework. The non-financial reports were analyzed for compliance with ESRS requirements, and a comparison was made of non-financial reports from transport, forwarding, and logistics companies, through which it was possible to identify differences in non-financial reporting approaches depending on the specific nature of each business activity.

Materials and methods

The research method applied in the study was the analysis of secondary data: industry reports and non-financial reports of enterprises from the TSL sector. In the first part of the paper, an analysis was conducted of the specific characteristics of the TSL sector in the context of sustainable development and ESG reporting, based on the report “ESG in TSL. Are We Ready?”, published in 2024 by the GSI organization in cooperation with the Polish Road Transport Institute [Polski Instytut Transportu Drogowego 2024]. This was followed by a presentation of the key responsibility aspects in the TSL industry, based on selected best practices implemented by transport, forwarding, and logistics companies during the years 2021–2023, as compiled from data provided by the Responsible Business Forum [Forum Odpowiedzialnego Biznesu 2025b]. Based on this analysis, the key areas of responsibility within the TSL sector were identified.

The final stage of the study involved an analysis of non-financial reports from companies operating in the TSL sector. An assessment was made of the share of non-financial reports from the TSL sector in the total number of reports published between 2015 and

2024, based on data available in the Sustainable Development Reports Library of the Responsible Business Forum. This was followed by a detailed analysis of three non-financial reports based on ESRS standards. The selection of reports for analysis was carried out in three stages:

- in the first stage, an overview was conducted of the available non-financial reports published by companies from the TSL sector in the years 2023–2024. This analysis was based on the Sustainable Development Reports database maintained by the Responsible Business Forum and other publicly available sources containing ESG reports. The reports were verified in terms of their completeness and compliance with guidelines for sustainability reporting;
- in the second stage, selection criteria were applied, which included: (1) the availability of detailed data concerning environmental, social, and governance (ESG) aspects, and (2) representation of one of the three main categories of the TSL sector – transport, forwarding, or logistics. As a result of this selection, a group of reports meeting the above criteria was identified;
- in the third stage, three reports were selected – one for each of the business categories. The final selection was based on ensuring maximum diversity in terms of reporting approach, scope of disclosed data, and company size. This enabled the analysis to cover representative examples of reporting within the TSL sector, allowing conclusions to be drawn regarding the differences and similarities in non-financial reporting across specific segments of the sector.

Research results and discussion

Specific characteristics of the TSL sector in the context of sustainable development and ESG reporting

Management in the TSL sector in the context of sustainable development is based on implementing strategies, methods, and tools that help incorporate social, environmental, and corporate aspects into business operations. These processes contribute, at varying rates, to the environmental and social transformation of modern enterprises, resulting in a reduction of their negative environmental impact and the reconciliation of economic goals with social responsibility [Goswami et al. 2020]. These actions may continuously affect any area of an entity's operations. The goal of sustainable logistics within business activities includes, among other things, reducing energy consumption, pollution, and the amount of waste generated in business processes [Grzybowska & Awasthi 2020]. Among the key areas of third-party logistics that generate significant negative impacts on both the natural environment and the social structure are transport processes, warehouse operations, and packaging management systems [Wang et al. 2023]. These activities contribute to greenhouse gas emissions, excessive consumption of energy and raw materials, and waste generation, which in the long term adversely affect the quality of life of local communities, public health, and ecosystem balance [Płaczek 2011]. Therefore, the introduction of sustainable development principles should involve the use of methods, tools, and technologies that eliminate the harmful

impact of logistics operations, including in the TSL sector. The way a company communicates its sustainability-related actions to stakeholders helps promote best practices that influence its image within the business environment.

The GS1 Poland Foundation, in cooperation with the Social Economy Support Center, conducted a study involving 248 companies from the small and medium-sized enterprises (SME) sector to assess their level of knowledge and attitudes toward ESG. The results of the report [Polski Instytut Transportu Drogowego 2024] revealed a low level of awareness of legal regulations related to sustainability reporting among the surveyed company representatives. As many as 62% of the surveyed firms are not familiar with current ESG regulations, 49% are unaware of the obligations stemming from the CSRD directive, and 87% do not measure their carbon footprint.

In December 2024, the Polish Road Transport Institute also conducted a similar study involving 176 representatives of companies from the TSL sector [Polski Instytut Transportu Drogowego 2024]. The services provided by the surveyed companies were mainly related to road transport (64%), road forwarding (53%), logistics services (36%), and warehousing services (30%). Among the respondents, the dominant area of operation was the European market; 28% of respondents operated exclusively in Poland, while one in ten operated globally. In the report “ESG in TSL. Are We Ready?”, the percentage of enterprises that do not currently include non-financial data or even define their environmental and social impact was identified. It was found that 43% of companies in the TSL sector have not developed a sustainable development strategy, and only 36% are working on defining this area. Do the gaps in knowledge and preparedness actually affect how companies manage corporate social responsibility? 51% of enterprises receive actual inquiries from business partners regarding the inclusion of ESG issues in their operations. This indicates significant interest in sustainable development within the TSL sector. Unfortunately, companies in the TSL industry are still not sufficiently aware of sustainable development, let alone non-financial reporting.

Table 3 presents five terms related to sustainable development: the CSRD regulation outlining reporting requirements for non-financial disclosures; the CSDD directive establishing the corporate due diligence obligation; ESRS, meaning the unified framework for creating non-financial reports; taxonomy related to sustainable investments; and the term greenwashing, referring to misleading consumers when communicating environmental performance. The analysis of the report “ESG in TSL. Are We Ready?” [Polski Instytut Transportu Drogowego 2024] revealed that companies in the TSL sector are unfamiliar with, or only slightly familiar with, terms related to sustainable development. The term greenwashing had the highest level of awareness, as it is known to 51% of respondents. The lowest percentage of respondents is familiar with the concept of CSDDD, at only 30%. Awareness of taxonomy stands at 43%, while the term ESRS is recognized by 41% of respondents. However, name recognition does not equate to understanding – 66% of respondents lack knowledge about the scope of the European Sustainability Reporting Standards. The survey results indicate that companies in the TSL sector are currently half-way through the process of understanding ESG and at the very beginning of implementing this methodology. It is also worth noting the question of whether support is needed to adapt business operations to ESG regulations – 44% of companies indicated a need for educational support, 23% reported a need for financial support, and 24% stated they

require human resources support. The representatives of these entities therefore appear partially aware that preparing for ESG reporting requires an interdisciplinary approach, involvement of management staff, and investment in activities, data, and analytical tools to process that data.

Table 3. Familiarity with sustainable development terminology in enterprises from the TSL sector
Tabela 3. Znajomość terminologii zrównoważonego rozwoju w przedsiębiorstwach branży TSL

Term	Explanation	Awareness	Lack of awareness
CSRD	An EU regulation that extends reporting requirements and introduces more detailed criteria enabling companies to disclose sustainability-related information. Its aim is to enhance corporate transparency regarding their environmental and social impact, as well as governance matters	49%	51%
CSDDD	A European Union directive establishing a corporate due diligence obligation. The core elements of this obligation include identifying and considering both potential and actual adverse impacts on human rights and the environment within a company's own operations, its subsidiaries, and the activities of business partners across global value chains. The directive requires large companies to adopt and implement a climate transition plan aligned with the objective of achieving climate neutrality by 2050, as outlined in the Paris Agreement, as well as with interim targets set in European climate law. The new regulations extend to companies in such a way that they will be required to identify and eliminate adverse impacts of their activities on human rights and the environment both within and outside Europe	30%	70%
ESRS	A unified framework of non-financial disclosure requirements applicable to all companies (these are sector-agnostic standards), and to companies operating in one or more specific sectors (sector-specific standards)	41%	59%
Taxonomy	It was described in Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment as a classification system that defines which economic activities can be considered environmentally sustainable. The taxonomy is also intended to contribute to achieving one of the main sustainable development objectives of the Union: "redirecting capital flows towards sustainable investments"	43%	57%
Greenwashing	Greenwashing is "the act of misleading consumers regarding a company's environmental practices or environmental performance, while simultaneously communicating positively about its environmental effectiveness"	51%	49%

Source: own elaboration based on [European Parliament 2020, European Parliament 2023, European Parliament 2024, Polski Instytut Transportu Drogowego 2024]

Źródło: opracowanie własne na podstawie [Parlament Europejski 2020, Parlament Europejski 2023, Parlament Europejski 2024, Polski Instytut Transportu Drogowego 2024]

Essential aspects of environmental, social, and governance responsibility in the TSL sector

Non-financial data reporting within the framework of environmental, social, and governance responsibility in the TSL sector enables companies to document their commitment to responsible business practices. In this sector, core best practices include, among others, reducing CO₂ emissions through route optimization and the use of low-emission vehicles, applying ecodriving principles, implementing green solutions in warehouse logistics, ensuring safe and decent working conditions, promoting employee development, conducting ethical and transparent management, complying with regulations, acting responsibly throughout the supply chain, and actively involving company leadership in sustainable development efforts [Tsang et al. 2023]. By reliably presenting their activities, TSL companies enhance their reputation, building trust among customers and business partners [Moreira & Rodrigues 2023]. To create a non-financial report, it is worth considering what information should be included for a TSL company to produce a report that is valuable to its stakeholders. For this purpose, it is necessary to look at best practices implemented by companies in the transport, forwarding, and logistics industry, as presented in Table 4 with reference to selected companies from the years 2021–2023.

Table 4. Selected good practices of environmental, social, and governance responsibility implemented by enterprises from the transport, forwarding, and logistics sector in the years 2021–2023
Tabela 4. Wybrane dobre praktyki odpowiedzialności środowiskowej, społecznej i zarządczej realizowane przez przedsiębiorstwa z branży transportu, spedycji i logistyki w latach 2021–2023

Year	Category: Environment (E), Social (S), Governance (G) and selected actions
2023	E – DB Schenker: Sent potted tree saplings to 280 key clients along with information about the role of plants in the ecosystem. – DSV Solutions: Tested solutions aimed at reducing the use of LDPE stretch film for goods protection. – Pharmalink: Undertook actions to improve energy-efficient infrastructure. – ROHLIG SUUS Logistics: Implemented eco-friendly solutions in warehouses, including a photovoltaic installation (350 kWp), LED lighting, DALI system, roof skylights (covering 12.5% of the roof), glass façade, and 8 electric vehicle charging stations. – Nextbike: Introduced electric vehicles into the mobile service fleet of Veturilo in Warsaw. S – ROHLIG SUUS Logistics (Wrocław): Supported the Care and Treatment Center for Children in Jaskotle by donating computer equipment, renovating the facility, and organizing collections and transport of household appliances. – Pharmalink: Implemented the Mindgram platform, providing employees with access to specialists and support in developing soft skills. – PKP CARGO: Launched the “Legal Advice” initiative, offering employees free legal and administrative assistance. – Alstom Polska: In cooperation with the “Mamo Pracuj” foundation, organized online mentoring for women returning to the job market. G – DB Cargo Polska: With financial support, carried out 10 initiatives for 10 social partners with the involvement of 60 volunteers. – ROHLIG SUUS Logistics: Expanded the “Your Voice” system to all countries of operation, making it available in local languages. – Kraków-Balice Airport: Established an ESG Team to structure its social, environmental, and governance-related activities. – ROHLIG SUUS Logistics: Introduced the SUUSustainability strategy based on three pillars: decarbonization, community support, and ethical logistics.

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2022	E	– DB Schenker: Organized the “Time for Forest!” initiative in the Lipusz Forest District, where participants planted nearly 15,000 trees, helping to restore a damaged ecosystem. – Kuehne+Nagel: Participated in reforestation projects by planting 60 trees in Kampinos National Park as part of the “a tree for customer feedback” campaign. – Kuehne+Nagel: On its 30th anniversary, the company promoted biodiversity by publishing an e-book about flower meadows, creating a podcast with Karol Podyma, and sowing wildflower meadows at several contract logistics locations.
		- S – ROHLIG SUUS Logistics: Following Russia’s invasion of Ukraine in 2022, declared financial and professional support for Ukraine. – DB Cargo Polska: Carried out the #różnorodni initiative, educating employees about diversity and equal treatment. – Kraków-Balice Airport: A therapy dog named Zen works in the departures area, helping passengers reduce stress before their flight (#PROSTOzKRAKOWA). – Kraków-Balice Airport: Implemented the Hidden Disabilities Sunflower program, creating a more inclusive space for people with disabilities. - G – ROHLIG SUUS Logistics: Since March 2022, has been producing the “Compliance Break” podcast to raise employee awareness about compliance and human rights. – ROHLIG SUUS Logistics: Through the Work & Care Academy, runs the “Hear Me” and “Hybrid-Powered Work” projects to support employees’ physical and mental well-being. – VGL Solid Group: Conducts a six-month program called Leader Academy 2.0 for managers, preceded by a 360° assessment. – DB Cargo Polska: Launched the #zaKOLEju się z nami – LEON project to recruit and train new railway professionals. – GXO: Equipped all its logistics centers in Poland with AED defibrillators and trained employees in their use and in providing first aid.
		2021 E – DCT Gdańsk: Installed three beehives on the office rooftop as part of the Baltic Hive initiative to mark World Bee Day in May 2021. – Kuehne+Nagel: In 2021, 44% of the company’s facilities were powered by renewable energy sourced from wind and water turbines. – DCT Gdańsk: Carried out an upcycling project, transforming advertising banners into shopping bags in line with the slow fashion concept. – VGL Solid Group: Promoted cycling to work by participating in the “I Ride My Bike to Work” project and organizing prize-based cycling challenges. - S – VGL Solid Group: Carried out the “Together to Work” carpooling project, promoting shared commuting through a dedicated app and rewards for participants. – Metropolitan Transport Authority: Collaborated with the Regional Road Transport Inspectorate to prevent accidents and ensure passenger safety. – GXO: Launched the #PoznajmySię campaign to promote diversity and respect, encouraging employees to share their passions via posters and the Workplace platform. – DCT Gdańsk: As part of the “Meal for a Senior & Meal for Effort” initiative, delivered 5,500 meals to seniors and medical workers and donated PLN 10,000 to the Polish Red Cross. - G – Kuehne+Nagel: Carried out activities in the field of compliance and business ethics, basing the Ethics and Compliance Program on the company’s Code of Conduct. – Metropolitan Transport Authority: Published its first CSR report in 2021, aligning its CSR activities with sustainable development goals and involving employees in their implementation. – Holding 1: Ran an employee volunteering program called “Positively Engaged”, offering financial support of up to PLN 5,000 for social initiatives.

Source: own elaboration based on [Forum Odpowiedzialnego Biznesu 2025b]

Źródło: opracowanie własne na podstawie [Forum Odpowiedzialnego Biznesu 2025b]

The activities outlined in Table 4, undertaken by selected leading companies in the TSL sector, such as DB Schenker, Kuehne+Nagel, ROHLIG SUUS Logistics, DCT Gdańsk, VGL Solid Group, and GXO, indicate a declared interest in sustainable development and corporate social responsibility. However, the actual environmental and social impacts of these initiatives often remain difficult to verify. ESG reporting can constitute a significant component of an organization's strategic management framework, facilitating not only enhanced transparency of operational practices and the strengthening of stakeholder trust, but also contributing to the development of a durable and positive corporate image as a responsible, sustainable, and ethically governed business entity. In the long term, this may lead to increased competitiveness and investment attractiveness.

At the same time, the initiatives disclosed in such reports frequently transcend their formal reporting function. They are increasingly employed as integral tools in shaping a company's business model, serving strategic purposes such as brand development [Rubik & Szydełko 2016], consolidation of competitive position, and stakeholder engagement. Through carefully constructed narratives, companies craft an image of a socially responsible organization whose activities extend beyond profit maximization to the creation of social and environmental value. As a result, reported initiatives may also serve a legitimizing function, supporting maintaining or enhancing the company's social license to operate and its broader market presence.

Based on the analysis of 154 best practices implemented by companies in the transport, shipping, and logistics sector between 2020 and 2023, it is possible to identify key target areas of responsibility and sustainable development. Referring to a two-level structure, the micro level pertains to actions undertaken directly within enterprises, where the core areas of responsibility may form the foundation of responsible business conduct. In contrast, the macro level encompasses the broader social context, in which the activities of TSL sector companies can influence the general concept of sustainable development by exerting an impact on society as a whole. Micro-level initiatives undertaken by firms may contribute to achieving sustainable development goals at the macro level, fostering positive changes at both the global and local scales. By adopting responsible approaches to such key domains as environmental sustainability, corporate social responsibility, business ethics and regulatory compliance, and corporate governance, companies may support the development of a more sustainable and ethically grounded economy. Consequently, their actions are intended not only to enhance corporate competitiveness but also to exert a tangible influence on social and economic transformation. However, verifying whether these objectives are genuinely being met requires further empirical investigation.

Analysis of non-financial reports of enterprises in the TSL sector

Social responsibility in Poland is becoming increasingly popular, with a growing number of enterprises engaged, and social reporting can serve as a distinguishing factor for a company. Analyzing data from the "Sustainability Reports" competition organized by the Responsible Business Forum and Deloitte [Forum Odpowiedzialnego Biznesu 2025a], a rise in the number of reports prepared by enterprises in the area of environmental, social, and governance business responsibility can be observed. Table 5 presents the

Table 5. Share of non-financial reports from the TSL sector in the total number of reports published between 2015 and 2024

Tabela 5. Udział raportów pozafinansowych przedsiębiorstw z sektora TSL w ogólnej liczbie raportów opublikowanych w latach 2015–2024

Year	Total number of reports	Number of reports from the TSL sector	Share of TSL sector reports in the total number of reports
2024	87	3	3.448%
2023	87	3	3.448%
2022	76	6	7.895%
2021	54	3	5.556%
2020	54	0	0.000%
2019	45	1	2.222%
2018	49	2	4.082%
2017	43	1	2.326%
2016	31	1	3.226%
2015	37	2	5.405%
Average	56.3	2.2	–

Source: own elaboration based on [Forum Odpowiedzialnego Biznesu 2025a]

Źródło: opracowanie własne na podstawie [Forum Odpowiedzialnego Biznesu 2025a]

total number of social reports submitted to the competition between 2015 and 2024, as well as the number of reports prepared by enterprises from the TSL sector. The share of TSL reports in the total number of analyzed reports is also indicated.

The analysis of the data presented in Table 5 shows that the percentage of reports published by enterprises from the transport, forwarding, and logistics sector is relatively low. The average number of all reports during the analyzed period is 56.3 per year, while the average number of reports from the TSL sector is only 2.2. The highest share of TSL sector reports was recorded in 2022 (7.895%), whereas in 2020, no reports from this sector were submitted. The data may suggest that interest in social reporting within the TSL sector is inconsistent. The analysis indicates a need for further efforts to increase the engagement of TSL enterprises in reporting on sustainability issues. Possible causes of this phenomenon include, first and foremost, low awareness of the importance of ESG reporting – enterprises may not recognize the benefits of transparency in the area of sustainable development. Another reason may lie in the specific nature of the sector – the TSL industry tends to focus on operational efficiency, which may result in lower involvement in social reporting initiatives, as well as a lack of adequate resources – smaller companies may not have dedicated sustainability teams or the appropriate tools for collecting and analyzing ESG data.

In order to increase the prevalence of sustainability reports within the transport, shipping, and logistics sector, various initiatives are being undertaken to encourage enterprises to adopt greater transparency in the field of sustainable development. Regulatory frameworks and financial instruments, such as tax incentives for companies reporting in accordance with ESG standards, can play a pivotal role in driving this transition. Equally important are promoting best practices and educating transport sector enterprises on the strategic benefits of non-financial reporting, which often serve as effective motivational

tools. The standardization of reporting guidelines through the development of sector-specific reporting frameworks could further streamline the reporting process, reducing barriers associated with the current lack of uniform directives. Moreover, technological support, including the implementation of systems for the efficient collection and analysis of environmental and social data, may contribute to a broader adoption of sustainability reporting and facilitate companies' compliance with the growing demands of sustainable development.

To facilitate the identification of best practices demonstrated by companies within the TSL sector, an analysis of three non-financial reports was conducted based on the ESRS. The selected reports were prepared by a transport company, a freight forwarding company, and a logistics firm, and provide detailed information on initiatives undertaken in the areas of environmental responsibility, social impact, and corporate governance, as well as their broader effects on stakeholders and the external environment. The analysis conducted in accordance with ESRS guidelines made it possible to identify key areas of suggested responsibility and the contribution of TSL companies to sustainable development. For the purposes of this analysis, the following three reports were selected:

- Sustainability Report of JAS-FBG S.A. for 2024 – a transport enterprise,
- Sustainability Report of Kuehne+Nagel A.G. for 2023 – a forwarding enterprise,
- Sustainability Report of ROHLIG SUUS Logistics S.A. for 2023/24 – a logistics enterprise.

The analysis of the above-mentioned reports focuses on identifying data related to the declared impact of the companies' activities on the environment, society, and corporate governance. The comparative analysis identified gaps in the reports, concerning both the lack of complete data and insufficient transparency in the area of sustainability management (Table 6).

Table 6 presents a comparison of non-financial reports published by selected enterprises from the TSL sector based on ESRS standards. The structure of the comparison includes four main areas: general requirements, environment, social policy, and governance,

Table 6. Comparison of non-financial reports of transport, forwarding, and logistics enterprises based on ESRS standards

Tabela 6. Porównanie raportów pozafinansowych bazujących na standardach ESRS przedsiębiorstw z sektora transportowego, spedycyjnego i logistycznego

Standard		Non-financial report of the transport enterprise JAS-FBG S.A.	Non-financial report of the forwarding enterprise Kuehne+Nagel A.G.	Non-financial report of the logistics enterprise ROHLIG SUUS Logistics S.A.
GENERAL REQUIREMENTS	ESRS 1	Branches and subsidiaries of JAS-FBG S.A., composition and competencies of the management board, values and objectives, services and performance, quality management systems, stakeholders	Company overview, business model, data-driven asset-light business model, number of locations and employment by region, performance outcomes, scope of services, strategy, achievements, social impact model	Company overview, comprehensive activities, composition and role of the management board, ESG strategy, approach to sustainability management, stakeholders, share of services in total sales, number of completed orders, stakeholder groups
	ESRS 2			

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ENVIRONMENT	ESRS E1	n/a	Climate change issues	Setting decarbonization targets, climate transition plan for mitigation purposes, eco-friendly solutions in the logistics sector
	ESRS E2	CO ₂ emission reduction, waste generated	GHG emissions, energy consumption reduction	Energy consumption and main sources of energy, carbon footprint, greenhouse gas emissions, and carbon footprint reporting
	ESRS E3	Water consumption	Water consumption, protection of marine habitats (insurance offering contributing to ocean conservation)	Water storage system organization
	ESRS E4	Biofuels in road transport	Utilization of low-emission or renewable fuel	n/a
	ESRS E5	Electricity consumption management and energy use reduction, renewable energy sources	Waste reduction and circular economy practices, use of renewable energy sources	Circular economy, 100% reusable packaging
SOCIAL POLICY	ESRS S1	Employees as key stakeholders, internal and external training, intranet as a knowledge base, occupational health and safety	Employee retention, occupational health and safety, human and labor rights, talent acquisition strategy, comprehensive benefits, competitive compensation packages	Employment policies, codes of conduct and ethics, employee opinion surveys, development dialogues, non-wage benefits, employee benefits, work-life balance
	ESRS S2	Community engagement, ensuring diversity and equal opportunities for employees	Sustainable supply chain, use of electric trucks for road transport decarbonization	Logistaż – support for labor market entry, consideration of drivers' and carriers' needs, Code of Conduct for Business Partners, social projects
	ESRS S3	Anti-discrimination measures, diversity of management bodies and employees, ratio of base salary and total compensation between women and men	Diversity, equity, and inclusion, right to association and collective bargaining	Employment structure, whistleblowing system and whistleblower protection, gender equality
	ESRS S4	Customer needs analysis	Customer relations and customer satisfaction, responsible communication	Personal data protection and information security policy, parcel packaging standards, appropriate marketing communication

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GOVERNANCE	ESRS G1	Core policies and procedures, information security, due diligence, anti-corruption policy, violation reporting procedures, risk management and ESG risks, sustainability strategy	Risk management, materiality analysis, innovative products and services, business integrity, disaster resilience and response, digital transformation, environmental management system, audits and reporting	Risk management and risk assessment, occupational health and safety, mission and values, integrated management system, business ethics, anti-corruption policy, due diligence, compliance

Source: own elaboration based on [JAS-FBG S.A. 2024, Kuehne+Nagel 2024, ROHLIG SUUS Logistics S.A. 2024]

Źródło: opracowanie własne na podstawie [JAS-FBG S.A. 2024, Kuehne+Nagel 2024, ROHLIG SUUS Logistics S.A. 2024]

within which detailed reporting aspects are analyzed for three types of business activities: transport, forwarding, and logistics. The analysis of the reports revealed varied approaches by the companies to data reporting across individual areas.

In the domain of general requirements, the transport enterprise JAS-FBG S.A. incorporated into its report a delineation of the organizational structure, detailing its branches, subsidiaries, and the composition and competencies of the management board. Furthermore, it articulated the company's core values and strategic objectives, alongside quality management systems and stakeholder engagement frameworks. The forwarding enterprise Kuehne+Nagel A.G., in contrast, prioritized an in-depth examination of its business model, encompassing the operational structure, service portfolio, and the geographic distribution of its workforce. It also addressed the social ramifications of its operations and reported on key outcomes. The logistics enterprise ROHLIG SUUS Logistics S.A., relative to the other entities, presented the most exhaustive portrayal of its organizational dynamics. Its report featured a comprehensive account of its operations, explicitly integrating the ESG strategy, the company's approach to sustainability governance, and a nuanced characterization of stakeholder relations. Notably, this report provided quantitative metrics related to the volume of services rendered, which may reflect a heightened level of transparency in operational reporting.

Within the realm of environmental policy and the governance of emissions and energy consumption, the JAS-FBG S.A. transport enterprise's report acknowledges efforts toward CO₂ emission mitigation and quantifies waste generation. Nevertheless, it lacks elaboration on decarbonization trajectories or comprehensive carbon footprint accounting. Conversely, the forwarding enterprise Kuehne+Nagel A.G. adopts a more nuanced environmental governance framework, delineating initiatives aimed at curbing greenhouse gas emissions and enhancing energy efficiency. Furthermore, the report encompasses provisions for ecosystem stewardship, including the protection of marine habitats. The logistics enterprise ROHLIG SUUS Logistics S.A., however, offers the most

sophisticated disclosure, furnishing detailed insights into energy sourcing, carbon footprint metrics, and greenhouse gas emission profiles. It has also implemented measures following the principles of a circular economy, such as deploying reusable packaging systems and integrating sustainable water resource management strategies. The heterogeneity in the scope and depth of environmental disclosures underscores a discernible elevation in ecological consciousness across the TSL sector, with logistics enterprises positioning themselves at the forefront of reporting within environmentally proactive governance and exemplary transparency in sustainability.

With regard to social policy, the transport enterprise JAS-FBG S.A. placed emphasis on the role of employees as primary stakeholders. The report included information on internal training programs, communication systems, and occupational health and safety protocols. It also highlighted community engagement initiatives and the promotion of equal employment opportunities. The forwarding enterprise Kuehne+Nagel A.G., in addition to addressing occupational health and safety, incorporated its recruitment policy, talent retention strategies, and non-wage benefit schemes. The report also reflected a commitment to sustainable supply chain management, including the use of low-emission vehicles. The logistics enterprise ROHLIG SUUS Logistics S.A. distinguished itself through a more comprehensive and structured approach to social policy. Beyond standard occupational safety measures and diversity practices, the report addressed whistleblower protection mechanisms, employment structure, and codes of conduct for business partners. It further included initiatives facilitating labor market entry for new employees, indicating a more deliberate and strategically anchored approach to social responsibility. The comparative analysis suggests that the greater the operational complexity of the enterprise, the more robust and multidimensional its implementation of corporate social responsibility standards tends to be.

In the area of governance, the transport enterprise JAS-FBG S.A. concentrated on core policies and procedures, including information security, ESG risk management, and compliance with anti-corruption frameworks. The forwarding enterprise Kuehne+Nagel A.G. expanded upon these aspects by incorporating operational risk management, product innovation analysis, and adaptive strategies for disaster scenarios. Additionally, the report addressed digital transformation and environmental management systems. The logistics enterprise ROHLIG SUUS Logistics S.A., in contrast, presented a more integrated governance framework encompassing risk management, business ethics, and comprehensive management systems. The report further elaborated on compliance strategies, anti-corruption policies, and transparency in decision-making processes. These findings suggest that logistics enterprises that operate within complex supply chains appear to be the most advanced in reporting the outcomes of implementing corporate governance standards.

Despite the apparent diversity of initiatives outlined in the reports and their intended function of facilitating the assessment of corporate impact on stakeholders, the content of such disclosures often remains selective, ambiguous, and challenging to evaluate objectively. Emerging trends suggest that the TSL sector is gradually transitioning toward more sustainable and accountable management practices. Logistics companies, which serve as integrative nodes between transport and freight forwarding operations, can play a pivotal role in the implementation of advanced ESG standards. With increasing regulatory pressure and rising expectations from stakeholders, the expansion of transparent and com-

prehensive non-financial reporting across the sector appears likely. In the future, as legal frameworks become more stringent, and societal and investor scrutiny intensifies, the relevance of non-financial reporting is expected to grow. Nevertheless, the field remains in a formative phase, with the overall quality, clarity, and credibility of disclosures still subject to critical examination.

Conclusions

The conducted research made it possible to fulfill the primary objective of this article, which was to present the findings of an analysis concerning the implementation of the principles of corporate social responsibility and sustainable development within the framework of non-financial reporting in enterprises operating in the transport, shipping, and logistics sector in Poland. The study employed secondary data derived from industry-specific reports as well as corporate non-financial disclosures issued by TSL enterprises, which facilitated the identification of key dimensions of corporate responsibility in the sector based on selected best practices. The analysis also encompassed an assessment of the TSL sector's share in the total volume of non-financial reports published between 2015 and 2024, and the study involved a detailed examination of three non-financial reports, representing a transport, a freight forwarding, and a logistics company, prepared in accordance with the European Sustainability Reporting Standards. The analysis of the sectoral and enterprise-level non-financial reports yielded the following key insights:

- Entities within the transport, forwarding, and logistics sector exhibit a generally low and irregular level of engagement in sustainability reporting practices;
- The average proportion of ESG disclosures issued by firms in this sector remains relatively modest, with pronounced fluctuations in publication frequency across the analyzed years;
- The limited awareness among sector participants regarding the significance of non-financial disclosures and the underlying terminology of sustainable development is a central impediment to systematic reporting;
- The comparative assessment of non-financial reports prepared by transport, forwarding, and logistics enterprises revealed considerable heterogeneity in reporting practices. Variations in data scope and granularity appear to be shaped by the absence of standardized industry guidelines, differing organizational scales, and disparate levels of ESG strategy maturity;
- Notwithstanding these challenges, the implementation of robust data collection mechanisms, the articulation of environmental, social, and governance objectives, and adherence to applicable regulatory frameworks render it feasible for any TSL sector enterprise – be it transport-oriented, forwarding-based, or logistics-specialized – to produce a non-financial report. This is attributable to the fact that all such organizations undertake sustainability-oriented actions which, if systematically captured, may constitute the foundation of a transparent and credible disclosure framework.

In order to enhance the prevalence of non-financial reporting within the TSL sector, it appears imperative to undertake coordinated, systemic actions at both the national and industry levels. The introduction of appropriate regulatory frameworks and

support mechanisms, such as tax incentives or grant schemes, would be of fundamental importance in encouraging enterprises to engage in regular ESG data disclosure. Simultaneously, educational efforts should be intensified, aimed at promoting best practices and raising awareness among firms regarding the strategic benefits of increased transparency and sustainable management. A critical component of this process involves the development of standardized reporting frameworks tailored to the specific operational characteristics of the TSL sector, which would serve to simplify and streamline reporting procedures. Lastly, it is essential to provide adequate technological support, enabling enterprises to efficiently collect, process, and analyze environmental, social, and governance-related data.

It should be concurrently emphasized that the analytical methods employed in this study proved insufficient for assessing whether the introduced obligation of non-financial reporting constitutes, for the examined enterprises within the TSL sector, merely a formal regulatory requirement, a stakeholder communication tool, a component of a corporate image strategy, or a genuine manifestation of commitment to sustainable development and CSR principles. It can only be hypothesized that for some of the entities included in the analysis, this obligation is treated instrumentally, as a legally imposed duty fulfilled in a minimalistic manner, primarily aimed at meeting formal compliance criteria. In light of the above, the need for further research emerges, particularly through the application of complementary empirical methodologies that would enable a more comprehensive and robust evaluation of corporate motivations, as well as the actual impact of the new reporting regime on managerial practices. Consequently, at this stage of analysis, it is premature to formulate conclusive findings regarding the implications of mandatory non-financial reporting for the implementation of CSR principles within the investigated organizations, their managerial effectiveness, or their broader socio-economic impact. Many of these dimensions remain unresolved and necessitate further in-depth scholarly inquiry.

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