

FROM DATA TO GREEN IMAGE: SUSTAINABLE TRANSPORT REPORTING AS A MARKETING TOOL FOR STRENGTHENING COMPETITIVENESS

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Abstract

Sustainable transport is a key link in achieving climate goals and aligning with the Sustainable Development Goals (SDGs), especially in the context of UN General Assembly Resolution A/78/148¹ establishing the framework for the Decade of Sustainable Transport (2026-2035), aimed at inclusive, resilient systems through global cooperation and resource mobilization. The growing interest in reducing the environmental impact of transport on the environment increases the importance and need for reliable and transparent information in this area. European Union (EU) member states face a number of challenges, such as greenhouse gas emissions. Despite efforts such as increasing the use of electric vehicles and promoting low-carbon fuels, emissions from transport have decreased only marginally since 2005, with a temporary decrease in 2020 due to COVID-19 (EEA, 2025). Estimates for 2024 indicate a small increase in greenhouse gas emissions from transport of 0.7%, compared to 2023 levels (EEA, 2025), which requires the development of infrastructure for electric and hybrid vehicles with a regulatory framework of non-financial reporting.

Quality non-financial reporting, in line with the CSRD 2022/2464 (2022), CSDDD 2024/1760 (2024) and the EU Taxonomy, encourages transparency and accountability, but turns into a powerful marketing tool by building a "green" image of countries and companies, attracting investments and strengthening competitiveness in the global market. The aim of this paper is to review and analyze the trends of CO₂ emissions in road transport of EU countries from the

Eurostat database for the period 2020-2023, identifying their implications for building a "green" image and strategic positioning in the context of sustainable development.

Keywords: sustainable transport, reporting, green marketing, green logistics, CO₂ emissions.

1. INTRODUCTION

Changes in the global business environment, accompanied by increasing pressure on countries to consider the social, environmental, and economic consequences of their activities, have intensified significantly over the past three decades. At the same time, the growing importance of Corporate Social Responsibility (CSR) has led to the realization that traditional financial reports can no longer meet the informational needs of stakeholders (Busco et al., 2013). This paradigm shift has resulted in the development of sustainability reporting, which became increasingly prominent during the 20th century as a response to the demand for greater transparency and accountability of business entities.

The United Nations Resolution A/RES/78/148, adopted on 19 December 2023, titled *Strengthening Connections Between All Modes of Transport to Achieve the Sustainable Development Goals*, represents a key strategic framework for enhancing sustainable multimodal transport systems that support economic growth, social inclusion, and environmental protection. It emphasizes the importance of safe, accessible, and low-emission transport networks in reducing greenhouse gas emissions, improving connectivity between rural and urban areas, and supporting countries in special situations such as landlocked developing countries and small island developing states, thereby directly contributing to several SDGs, including those related to infrastructure, health, and climate change. A particular significance of the resolution lies in the proclamation of the UN Decade of Sustainable Transport for the period 2026-2035, which will coordinate global efforts through existing structures, mobilize resources, and monitor progress, accompanied by a call for the Third Global Conference on Sustainable Transport.

The transport sector in EU Member States faces multiple challenges: a high dependence on fossil fuels that contribute around 25% of total greenhouse gas emissions (Živojinović, 2023), growing mobility demands driven by urbanization and e-commerce, infrastructural gaps in charging stations for electric and hybrid vehicles, and the need to shift toward sustainable modes such as rail, inland waterway transport, and multimodal systems. These factors necessitate an urgent energy transition toward low-carbon fuels and electromobility. In this context, the establishment of a clear regulatory framework for non-financial reporting such as the Corporate Sustainability Reporting Directive (CSRD 2022/2464 (2022)), the Corporate Sustainability Due Diligence Directive (CSDDD 2024/1760 (2024)), and the European Sustainability Reporting Standards (ESRS) becomes a key mechanism for monitoring emissions, managing risks, and ensuring transparency. This is particularly important in the transport sector, where uniform ESG metrics are required for comparability and decarbonization (EFRAG,

¹Available at: <https://sdgs.un.org/sites/default/files/2025-09/transport%20to%20achieve%20SDGs.pdf>

2023). High-quality and transparent reporting is becoming a powerful marketing tool, enabling governments and companies to integrate ESG information through visual narratives and graphics, thereby building a “green” image, customer loyalty, competitive advantage, and cost reduction, while simultaneously supporting strategic development through the integration of data on sustainable supply chains.

The aim of this paper is to analyze the potential of non-financial sustainability reporting in the transport sector as a strategic marketing instrument for differentiation and strengthening competitiveness in EU countries, using the Eurostat CO₂ emissions indicator. This indicator will be used to identify decarbonization trends among member states, quantifying the contribution of a “green” image to market valorization through increased investment attractiveness and customer loyalty.

In this regard, the paper is structured as follows. The first part examines the regulatory framework for non-financial reporting. The second part is dedicated to the analysis of CO₂ emissions in transport. The final part focuses on the importance of non-financial reporting as a marketing tool and its impact on competitiveness.

2. REGULATORY FRAMEWORK FOR SUSTAINABILITY REPORTING IN THE EUROPEAN UNION – THE BASIS FOR REPORTING IN THE TRANSPORT SECTOR

The EU regulatory framework aimed at improving sustainability reporting includes a set of directives, regulations, and standards that together form the institutional basis for transparent and accountable corporate operations. In the transport sector one of the largest emitters of greenhouse gases in the EU these regulations have particular importance, as they encourage companies to integrate environmental indicators into their sustainability reports.

Traditional financial reports, based primarily on numerical indicators, are no longer sufficient to meet the needs of modern investors, creditors, and other stakeholders. Therefore, in recent decades, the practice of non-financial reporting has developed, complementing financial information with sustainability data and becoming an indispensable part of corporate disclosure (Spasić, 2020). Numerous international organizations shape guidelines and recommendations for transparent sustainability reporting, with an increasing emphasis on climate disclosures. Key actors include GRI, TCFD, SASB, CDSB, WEF, SEC, the EC, and others. A significant milestone occurred in 2021 when the IFRS Foundation established the International Sustainability Standards Board (ISSB), linking the sustainability field with international financial reporting standards.

The Global Reporting Initiative (GRI), founded in 1997, holds a special place in the development of sustainability reporting. The adopted GRI Standards cover universal, thematic, and sector-specific areas, including standards for the oil, gas, mining, and agricultural sectors. The GRI Standards have become a globally accepted framework for preparing sustainability reports. In parallel, the concept of integrated reporting developed through the work of the IIRC.

In 2024, the ISSB introduced the first mandatory global standards IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures) marking a new phase in the alignment of financial and non-financial information.

Over the past decade, the European Union has built a comprehensive system of rules for non-financial reporting. The process began with Directive 2014/95/EU (NFRD), which, starting from 2018, required large public-interest entities with more than 500 employees to disclose non-financial business information. To support the implementation of this directive, the European Commission issued guidelines in 2017 and 2019, with the latter providing additional precision concerning climate-related disclosures.

Following the adoption of the European Green Deal in 2019, the revision of existing rules began, leading to the adoption of the CSRD Directive (2022/2064). The CSRD represents an expanded and modernized version of the NFRD and introduces several key innovations: it covers a significantly wider range of companies (around 50,000), introduces mandatory assurance of sustainability reports, integrates financial and sustainability information, and requires digital publication.

To support the implementation of the CSRD, the European Sustainability Reporting Standards (ESRS) were developed. The first set of standards was adopted in 2023 and applies to reports for the 2024 reporting year, while the second set from 2024 will take effect for reports published in 2026. The ESRS include three levels: sector-agnostic, sector-specific, and entity-specific standards.

In 2024, the Corporate Sustainability Due Diligence Directive (CSDDD 2024/1760) was also adopted, requiring companies to manage negative impacts on human rights and the environment throughout the entire value chain. In line with OECD guidelines, the due diligence process includes six steps: policy integration, risk identification, prevention of adverse impacts, monitoring, reporting, and remediation. The directive applies to the largest companies in the EU and certain large entities from third countries operating on the EU market. In February 2025, the European Commission presented proposals to reduce regulatory burdens (Omnibus COM (2025) 80–81).

The transport sector, which traditionally has a significant environmental footprint, is particularly affected by changes in the European and international sustainability reporting framework. As part of global supply chains, transport companies especially logistics, maritime, aviation, and road transport are faced with increasing requirements regarding the disclosure of emissions, energy efficiency, fuel usage, risk management, and community impacts.

The European Union’s regulatory framework for the decarbonization of transport encompasses a set of interconnected measures that address various modes of movement such as maritime, air, road, and rail transport while strengthening the infrastructure for alternative fuels and improving emissions reporting (European Commission, 2023a).

For the maritime sector, key obligations stem from the EU MRV Regulation (Regulation 2015/757), which introduces mandatory monitoring and verification of greenhouse gas emissions for ships over 5,000 GT, as well as the extension

of the EU ETS system from 2024 (Directive 2023/959), which includes maritime transport emissions within carbon allowance trading. Additionally, FuelEU Maritime (Regulation 2023/1805) sets requirements for reducing the carbon intensity of marine fuels and introduces the obligation to use zero-emission technologies in ports in the coming years, while ReFuelEU Aviation (2023/2405) mandates a gradual increase in the share of sustainable aviation fuel (SAF), starting from 2% in 2025 (European Commission, 2023b; European Commission, 2023c).

In parallel, the AFIR Regulation (Regulation 2023/1804) obliges Member States to develop infrastructure for alternative fuels, enabling wider deployment of electric, hydrogen, and other low-carbon technologies across all modes of transport (European Commission, 2023d).

A broader strategic foundation is provided by the Sustainable and Smart Mobility Strategy (2020), which sets the target of reducing transport emissions by 90% by 2050 through the development of multimodality, digitalization, expansion of the alternative fuels network, and the transition to zero-emission vehicles. This is complemented by the TEN-T revision (Regulation 2024/2239), which directs the standardization of corridors to facilitate the shift of freight from road to rail and maritime transport (European Commission, 2020; European Commission, 2024).

The introduction of the ESRS standards directly affects these companies through:

- the obligation to monitor emissions in detail across Scope 1, 2, and 3 categories (particularly significant in logistics and aviation),
- the requirement to develop transition plans toward low-carbon solutions,
- expectations to analyze climate-related risks that affect long-term business operations (such as climate hazards and changes in the regulatory environment),
- the obligation to manage impacts on the health and safety of employees and service users.

Although the latest European Commission proposal from the Omnibus package (March 2025) narrowed the scope of CSRD obligations by excluding SMEs and providing temporary relief for certain sectors, the largest transport companies (with over 250 employees or >€40 million in revenue) remain subject to reporting requirements from 2025 for the 2024 reporting year, with the first reports due in 2026 (CSRDDD 2024/1760). Given that transport is one of the most regulated and highest-emitting sectors (accounting for 25% of EU emissions), pressure on the sector is expected to increase, both through reporting obligations and through demands from investors, banking institutions, and supply chain partners for ESRS-compliant data.

Based on the above, it can be concluded that the EU legislative framework encompasses a wide range of regulations linking the CSRD with practical aspects of the transport sector. The Non-Financial Reporting Directive (2014/95/EU) and the new Corporate Sustainability Reporting Directive (CSRD, 2022/2464) introduce the obligation to disclose detailed ESG information, while Regulation (EU) 2019/631 on CO₂ emission reductions for new vehicles and Regulation (EU) 2021/1119 on the

European Climate Law set concrete decarbonization targets for transport by 2050 (target: –90% emissions). This integrated approach not only enables the monitoring of progress toward climate goals but also increases the transparency and accountability of companies operating in the transport sector.

3. ANALYSIS OF CO₂ EMISSIONS IN ROAD TRANSPORT IN EU MEMBER STATES

Monitoring non-financial performance reporting in the transport sector relies on a combination of statistical databases (Eurostat) and emissions and impact assessments published by agencies such as the European Environment Agency (EEA). For the purposes of this study, the following data will be used: CO₂ emissions, the share of renewable fuels, and energy consumption intensity.

In the EU, reporting on non-financial performance in the transport sector has become a key element in assessing the sustainability and climate responsibility of member states. Transport is one of the most significant sources of greenhouse gas emissions, particularly in road transport, which traditionally generates the largest share of total emissions in this sector. As a result, the EU has established clear frameworks through regulatory reforms including mandatory reporting under climate standards, strengthening of monitoring and verification systems, and expansion of infrastructure requirements within which member states must transparently demonstrate their progress in reducing the carbon footprint of transport.

In this context, reporting practices cover not only the quantification of CO₂ emissions but also accompanying indicators such as energy efficiency, fleet composition, the use of alternative fuels, and progress toward EU climate targets. The analysis presented in this paper focuses exclusively on EU member states, based on available CO₂ emissions data in the transport sector.

The analysis of road transport emissions is particularly significant, as this segment dominantly affects the overall climate balance of transport in the EU. Road transport largely determines the sector's carbon footprint (10,974 PJ of energy consumption in 2023, +64% gas oil), allowing for an assessment of the effectiveness of national policies on electrification, renewable fuels, and modal shifts (Eurostat, 2025). Data on CO₂ emissions from road transport enable an evaluation of the extent to which individual member states implement sustainable transport policies, adopt low-carbon technologies, and carry out measures for the transition to cleaner mobility. Below is an overview of greenhouse gas emissions in road transport across EU member states, which allows for the comparison of practices, identification of trends, and understanding of varying levels of success in reducing the negative environmental impacts of the transport sector.

Table 1 CO₂ Emissions in Road Transport in EU Countries
(in Million tonnes)

Country	2020	2021	2022	2023
Belgium	20,64	22,84	23,02	23,47
Bulgaria	8,99	9,64	9,58	9,78
Czechia	17,19	18,43	18,91	19,44
Denmark	11,06	11,20	11,06	10,97
Germany	141,29	139,86	142,89	140,31
Estonia	2,16	2,28	2,35	2,34
Ireland	9,69	10,33	11,03	11,08
Greece	13,14	14,26	15,21	14,75
Spain	68,77	79,25	82,60	80,35
France	103,80	117,01	120,37	115,66
Croatia	5,55	5,98	6,44	7,29
Italy	77,84	94,63	99,43	99,91
Cyprus	1,89	1,92	1,97	2,14
Latvia	2,98	3,08	3,01	3,02
Lithuania	5,85	5,84	5,80	5,93
Luxembourg	4,56	4,86	4,16	4,01
Hungary	12,20	13,60	14,71	13,65
Malta	0,52	0,55	0,66	0,68
Netherlands	24,24	24,29	24,07	25,07
Austria	20,27	21,14	20,18	19,39
Poland	61,29	66,46	67,89	67,12
Portugal	14,20	15,17	16,17	17,24
Romania	17,51	18,56	20,18	21,23
Slovenia	4,50	5,12	5,71	5,28
Slovakia	6,74	7,23	7,58	7,54
Finland	9,86	9,40	9,20	8,85
Sweden	14,37	14,37	12,70	12,59
Iceland	0,82	0,85	0,92	0,91
Norway	8,23	8,58	8,58	7,89

Source: Eurostat. Available at:

https://ec.europa.eu/eurostat/databrowser/view/ENV_AIR_GGE_custom_3110073/default/table?lang=en

Analysis of data for EU member states in the period 2020–2023 indicates a gradual increase in emissions following the pandemic year of 2020, which aligns with findings from previous European and international studies suggesting that the reduction in transport emissions during 2020 was the result of extraordinary circumstances rather than structural changes in the mobility system (e.g., EEA, 2022; OECD/ITF, 2023). The return to higher levels of mobility after the easing of restrictive measures led to a renewed rise in emissions, particularly in large European economies such as France, Italy, Spain, and Poland.

The data reveal significant differences between countries, reflecting the specifics of national transport systems, fleet composition, the volume of international road transport, and the level of implementation of sustainable mobility policies. The largest emitters are Germany, France, Italy, and Poland, which is consistent with research findings confirming that market size and high levels of motorization directly affect emission levels. In contrast, Nordic countries such as Finland and Sweden show a gradual decline in emissions, linked to

their long-standing investments in transport electrification, stricter emission standards, and incentives for alternatives to fossil fuels a trend also confirmed by studies from the European Environment Agency on the transition to low-carbon transport.

The noticeable increase in emissions in countries such as Romania, Portugal, and Croatia reflects growth in road transport activity, but also slower development of alternative fuel infrastructure. Lithuania, Latvia, and Estonia maintain lower absolute emission levels, but available data indicate relatively stable or slightly increasing emissions, corresponding to research findings highlighting the growth of international transport in Central and Eastern Europe. An interesting case is Luxembourg, which, despite its small geographical area, records high per capita emissions a phenomenon widely documented in the literature as a result of cross-border fuel consumption and intensive transit traffic.

The analyzed data confirm that road transport remains the greatest challenge for EU climate targets (–90% emissions by 2050 under the European Green Deal), with an average increase in emissions of +8.2% in 2020–2023 despite progress in vehicle energy efficiency (EEA, 2025). The rise in emissions, particularly in EU member states (+21% on average), is the result of increased transport volumes and slower electrification, as confirmed by EEA reports on the rebound effect after the pandemic (EEA, 2025; Eurostat, 2025).

Transition models up to 2050 consistently show that rapid electrification of passenger and light freight transport is the most effective strategy for achieving a carbon-neutral transport system, whereas reliance on synthetic fuels requires significantly more energy and entails higher costs. The analyzed studies emphasize that delaying the transformation of road transport increases the burden on other sectors, as the required emission reductions spill over to industry, energy, and construction, significantly raising the overall costs of the transition (Kalweit et al., 2025).

In addition to technological measures, urban mobility studies indicate that modal shifts that is, moving from individual car transport to public transport, cycling, and walking are necessary to achieve long-term emission reductions (Ribeiro et al., 2024). Therefore, the analysis of CO₂ emissions in EU road transport based on available data represents not only an assessment of the current situation but also a key foundation for the future alignment of national mobility policies with European climate and energy goals.

4. MARKETING AND SUSTAINABILITY IN TRANSPORT: CO₂ EMISSIONS REPORTING AS A SOURCE OF COMPETITIVE ADVANTAGE

Green marketing in transport companies focuses on promoting environmentally friendly practices and products to reduce CO₂ emissions and meet growing consumer expectations regarding sustainability. Companies adopt green marketing strategies by investing in green technologies, reducing emissions, and promoting sustainable travel options, which enhances corporate image and market competitiveness. The integration of green marketing is not

only an ecological necessity but also a business imperative, as it aligns with regulatory frameworks such as emissions trading systems and fosters innovation in the sector, including green electric vehicles and efficient logistics processes (Koleva, 2014; Vukmirović & Jelić, 2018).

In addition, green marketing promotes operational improvements by introducing advanced digital technologies to optimize transport routes, reduce fuel consumption, and manage waste through recycling and reuse. These practices contribute to environmental protection and cost reduction, demonstrating that sustainable strategies can simultaneously enhance business performance and customer satisfaction. Transport companies that effectively implement green marketing communicate their environmental responsibility, thereby building trust and loyalty among customers who are increasingly concerned about climate change and sustainability (Vukmirović & Jelić, 2018).

Therefore, reporting on CO₂ emissions and other non-financial parameters in the transport sector goes beyond regulatory compliance and becomes a central component of modern sustainable marketing. Numerous studies confirm that transparent disclosure of environmental impact data serves as a signal of quality, ecological responsibility, and long-term business sustainability (Karaman et al., 2020; Lambrechts et al., 2019; Testa et al., 2020). Companies and countries that regularly disclose information on CO₂ emissions, energy consumption, the use of alternative fuels, and the implementation of ecological innovations not only meet regulatory requirements but also actively build a “green” image and differentiate themselves in the market (German et al., 2023; Lyon & Montgomery, 2015). In this sense, non-financial reporting becomes a marketing tool that links sustainability, reputation, and competitive position, particularly in sectors with high environmental visibility such as transport.

Data on CO₂ emissions from road transport, presented in Table 1 for EU countries in the period 2020–2023, provide an empirical basis for drawing conclusions about building a “green” image. The largest emitters, such as Germany, Italy, France, and Poland, have the potential to demonstrate strategic commitment to decarbonization through the continuous communication of emission reductions, while countries with stabilized or declining emissions (e.g., Finland and Sweden) highlight the effectiveness of their electrification policies and the use of low-carbon technologies (EEA, 2022; OECD/ITF, 2023). In both cases, the data become a credible resource for brand building and for avoiding the risk of greenwashing through verifiable claims about sustainability performance (Delmas & Burbano, 2011).

The practice of European transport and logistics companies shows that reporting transparency directly affects market relations and competitiveness. The logistics company Santos e Vale reduced its carbon footprint by approximately 20% over a five-year period, using its results in client communications as evidence of ecological performance. Cargo-partner in Austria and Slovakia implements electric trucks in “last mile” distribution, using emissions reduction reporting as part of its strategy to position itself in the “green logistics” segment (Industrija.rs, 2024). Empirical research confirms that companies with better performance in green

logistics statistically publish non-financial reports significantly more often and use them as a signal of responsibility, innovation, and service quality (Karaman et al., 2020; Lambrechts et al., 2019; Centobelli et al., 2017).

Beyond the reputational effect, non-financial reporting has a clear economic and strategic impact. Companies and countries that demonstrate measurable results in emissions reduction gain more favorable access to green financing, ESG investments, customer preferences, and long-term logistics partnerships (Friede et al., 2015; Eccles et al., 2014). In this way, non-financial reporting becomes a mechanism that links regulatory obligations with the communication of corporate value, while simultaneously strengthening the “green” identity of transport systems and market participants through the integration of CO₂ emissions data and the broader ESG reporting framework.

CONCLUSION

The research presented in this paper has shown that sustainable transport and non-financial reporting play a key role in achieving climate and development goals at both national and European levels. Transparent monitoring of CO₂ emissions enables countries to better plan their policies, build a “green” image, and enhance competitiveness in the transport sector. The analysis of available data highlights differences among countries in the success of implementing sustainable practices and underscores the importance of integrated policies and strategies to achieve the objectives of the European Green Deal.

The role of green marketing is becoming increasingly important in promoting sustainable changes in transport. Effective communication of the environmental benefits of sustainable technologies and practices can contribute to greater consumer awareness, strengthen trust, and encourage the transition to “green” modes of transport. Transparent presentation of ecological benefits, along with consistent adherence to sustainability standards, allows companies to differentiate themselves in the market, while enabling governments and regulatory bodies to promote sustainable mobility as a strategic priority. In this way, green marketing becomes an important tool in an integrated approach that connects environmental objectives, development policies, and the needs of the transport sector.

Therefore, the following limitations of the study can be highlighted. First, only aggregated data for a single indicator CO₂ emissions were used, which does not allow for precise differentiation of the impact of individual vehicle types and technologies. Second, the analysis focuses on quantitative indicators, while qualitative aspects, such as the assessment of the effectiveness of specific policies or the institutional capacities of member states, remain unaddressed. Third, the observed time period does not cover a sufficiently long horizon to reliably assess the effects of new EU policies, such as Fit for 55 or the accelerated development of electric vehicle infrastructure.

As suggestions for future research directions, the following can be proposed: the use of econometric models and qualitative policy analyses, with greater emphasis on comparative studies of countries that successfully reduce transport emissions. In addition, a more detailed examination

of the impact of new technologies, such as hydrogen vehicles, smart transport systems, and traffic digitalization, on CO₂ emission reduction is necessary. Special attention should be given to assessing long-term decarbonization scenarios and identifying the optimal set of measures that would enable the achievement of climate neutrality goals by 2050.

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