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Developing a Unified Sustainability Reporting Framework for the Bicycle Sector

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Introduction

Sustainability reporting has become a central component of corporate governance, driven by growing regulatory requirements and stakeholder expectations regarding environmental, social, and governance performance. Although established standards such as the Global Reporting Initiative and the European Sustainability Reporting Standards have improved transparency and comparability, their simultaneous application can create overlapping requirements, inconsistent terminology, and substantial reporting burdens. These challenges are particularly relevant to the bicycle sector, which comprises diverse organisations operating across complex and globally dispersed supply chains. Moreover, generic reporting frameworks do not always capture sector-specific priorities, including material traceability, labour conditions, product durability and reparability, circular economy practices, and contributions to sustainable mobility. The absence of a harmonised and sector-adapted reference therefore limits consistent and decision-useful reporting. This study addresses this gap by developing a unified sustainability reporting framework that aligns international standards with the specific environmental, social, and governance realities of the bicycle sector.

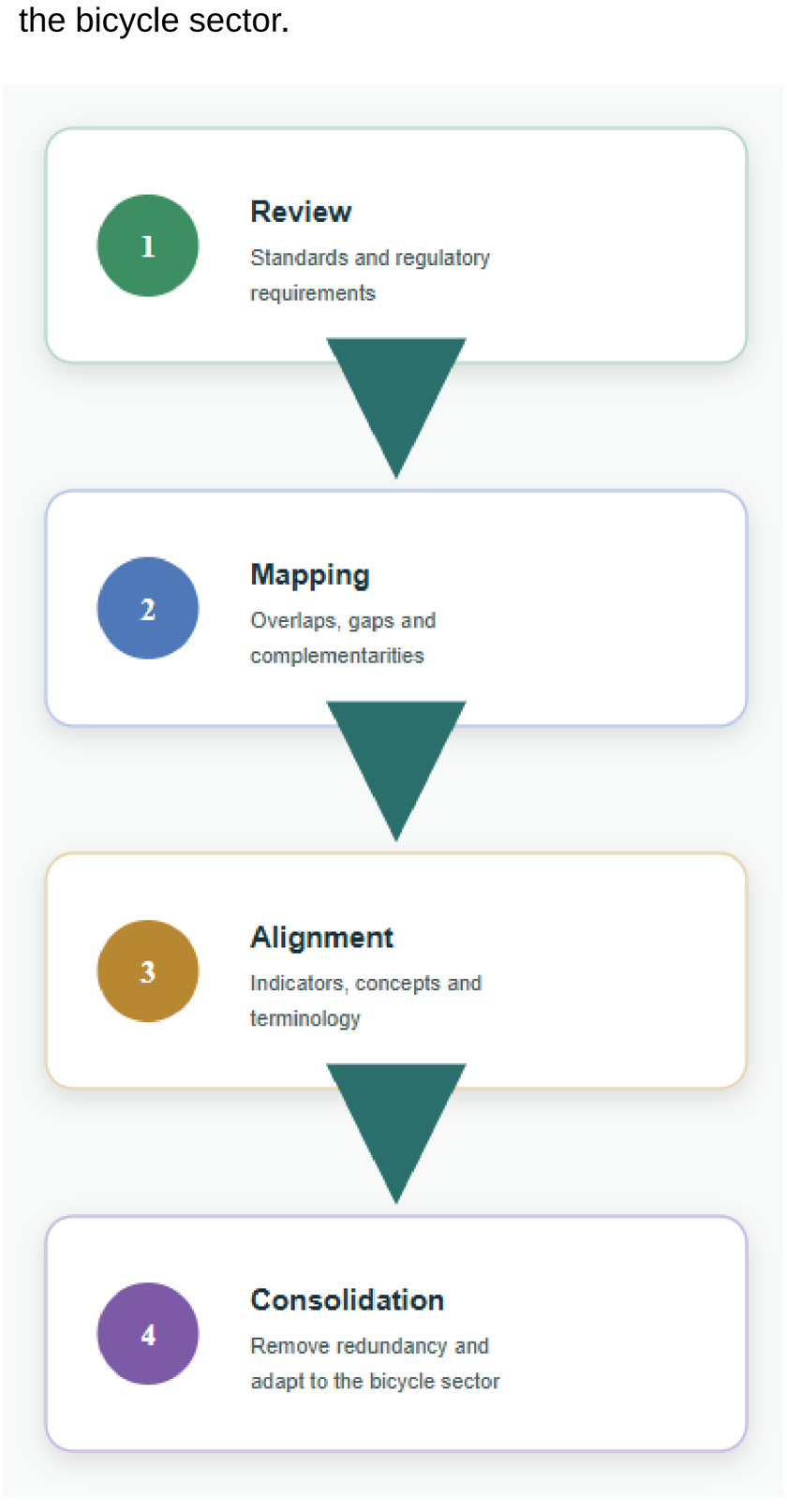

Figure 1 – Development process.

Abstract

Sustainability reporting increasingly relies on multiple standards, including GRI and ESRS, whose coexistence can create complexity, duplication, and limited sector relevance. These challenges are particularly significant in the bicycle sector, given its diverse organizations, global supply chains, and growing regulatory scrutiny. This paper develops a unified sustainability reference framework tailored to the sector through systematic analysis, mapping, and consolidation of international standards. Overlapping and complementary ESG indicators were aligned and synthesized into a structure. The framework improves consistency, comparability, and usability while supporting compliance with regulatory and voluntary requirements, reducing reporting burdens, and enabling informed decision-making across the bicycle industry.

Keywords: Sustainability Reporting, Bicycle Sector, Reporting Frameworks

References

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Results

The analysis and mapping of the selected sustainability reporting standards resulted in a unified framework adapted to the specific characteristics of the bicycle sector. Overlapping and complementary disclosure requirements were identified, aligned, and consolidated into a coherent structure covering environmental, social, and governance dimensions. The framework reduces duplication while maintaining compatibility with existing regulatory and voluntary reporting requirements. It also incorporates sector-relevant topics, including supply-chain traceability, material use, labour conditions, product durability and reparability, circular economy practices, and contributions to sustainable mobility. Overall, the proposed framework improves the consistency, comparability, and practical usability of sustainability information, helping bicycle-related organisations—particularly small and medium-sized enterprises—to identify material issues and implement more structured reporting practices.

Discussion

The proposed framework demonstrates that harmonisation of sustainability reporting standards can reduce duplication and improve the sectoral relevance of ESG disclosures without departing from established regulatory and voluntary requirements. Its application may be particularly valuable for small and medium-sized enterprises, which often lack the technical and financial resources needed to interpret and implement multiple reporting standards. By clarifying material topics and providing a common reporting structure, the framework can enhance comparability between organisations, support more informed decision-making, and strengthen transparency across the bicycle value chain. Nevertheless, the framework remains a structured reference tool and should be tested with companies of different sizes and activities to assess its practical applicability, data requirements, and ease of use. Future work should therefore involve stakeholder consultation, pilot implementation, and periodic updates to reflect regulatory developments and emerging sustainability priorities within the bicycle sector.

Conclusions

This study presents a unified sustainability reporting framework tailored to the bicycle sector, developed through the systematic alignment and consolidation of existing international standards. By reducing overlap, clarifying sector-specific material topics, and preserving compatibility with regulatory and voluntary requirements, the framework offers a more consistent and practical basis for ESG reporting. Its adoption may support organisations in improving transparency, comparability, and decision-making, while lowering reporting barriers, particularly for small and medium-sized enterprises. The framework can also strengthen stakeholder confidence and contribute to more sustainable practices across the bicycle value chain. Further validation through stakeholder engagement and pilot application is needed to assess its effectiveness in different organisational contexts and to ensure its continued relevance as reporting requirements and sector priorities evolve.

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