

ABSTRACT

In 2024 and forward, The European Union directive modernizes and strengthens the rules concerning the social and environmental information that companies must report. It requires a broader set of large companies with over 500 employees to report on sustainability. It still not mandatory for SMEs to report such things. As a result, it is expected that the CSRD will have an effect in supply chains, resulting in SME's incorporating sustainability into their business models to become more sustainable, as well as actively enhancing (positive) environmental and social impact. This research paper aims to analyse the impact of the Corporate Sustainability Reporting Directive (CSRD) on sustainability reporting practices of Small and Medium-sized Enterprises (SMEs) in the electronic industry. This research used electronic industry as an adoption and used as a limitation for the study research. The analysis of this study was conducted using both literature and interviews.

Keywords: Corporate Sustainability Reporting Directive, Corporate Sustainability Reporting, Sustainability Reporting, EU Regulation, Small and Medium-sized Enterprises