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## Plan Overview

*A Data Management Plan created using DMPonline*

**Title:** The Impact of the CSRD on Logistics: Scope 3 Emissions Reporting and Compliance Challenges

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**Data Manager:** Hsin-Hua Tsai

**Project Administrator:** Hsin-Hua Tsai

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**Template:** DCC Template

### **Project abstract:**

The Corporate Sustainability Reporting Directive (CSRD) introduces extensive disclosure requirements, with Scope 3 emissions posing major challenges for firms. This study explores the CSRD's impact on the logistics sector, focusing on compliance strategies, implementation challenges, and the role of logistics firms. Using a qualitative approach with insights from logistics companies and experts, the research finds that firms pursue early alignment, digital tool adoption, and supplier collaboration, yet still face data fragmentation, resource constraints, and coordination issues. Logistics firms act as data providers and partners in emission reduction. The study advances CSRD literature and offers practical insights for scalable, collaborative solutions.

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### **Copyright information:**

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# The Impact of the CSRD on Logistics: Scope 3 Emissions Reporting and Compliance Challenges

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## Data Collection

### What data will you collect or create?

The project will collect qualitative data, including audio recordings of semi-structured interviews, verbatim transcripts, coding tables, and NVivo project files. All data will be anonymised and organised for analysis.

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## Documentation and Metadata

### What documentation and metadata will accompany the data?

Each transcript will be anonymised and labelled with a participant code (e.g., L1,L2, L3,L4,E1, E2). Coding tables will include clear references to themes, sub-themes, and supporting quotes.

## Ethics and Legal Compliance

### How will you manage any ethical issues?

All participants provided informed consent, either orally or in written form. Data are anonymised to ensure compliance with GDPR and university ethics guidelines. No personally identifiable or sensitive business information will be disclosed in the thesis.

### How will you manage copyright and Intellectual Property Rights (IPR) issues?

The project does not involve the creation of patentable or commercially sensitive material. All interview data will be anonymised and used only with participants' consent. Any published materials, such as academic articles or reports, will be properly cited following Harvard referencing. Ownership of the research outputs remains with the researcher and the university in line with institutional policy.

## **Storage and Backup**

### **How will the data be stored and backed up during the research?**

All data will be stored on the university's secure OneDrive account and an encrypted external hard drive. Regular backups will be made to ensure that no information is lost.

### **How will you manage access and security?**

Access to the data will be strictly limited to the researcher and the supervisor. Files will be password-protected, anonymised, and handled in compliance with GDPR and institutional data protection policies.

## **Selection and Preservation**

### **Which data are of long-term value and should be retained, shared, and/or preserved?**

Only anonymised transcripts and coding tables are of long-term value and will be retained for academic purposes. Audio recordings and raw notes will be deleted by September 2025, after the completion of the thesis.

### **What is the long-term preservation plan for the dataset?**

Data will only be kept for the duration of the study and will be deleted from OneDrive once the analysis and write-up have been completed (projected end September 2025). No long-term preservation is planned beyond this date, as all data are anonymised and not required for future reuse.

## **Data Sharing**

### **How will you share the data?**

Only anonymised excerpts from the transcripts will be shared in the thesis to illustrate the findings.

### **Are any restrictions on data sharing required?**

Yes, access is restricted to the supervisor only; full transcripts and audio recordings will not be publicly shared due to confidentiality and participant agreements.

## **Responsibilities and Resources**

### **Who will be responsible for data management?**

Hsin-Hua Tsai, the researcher, will be responsible for data management.

### **What resources will you require to deliver your plan?**

NVivo software and OneDrive storage, both no cost to researchers as utilising UoP subscription.