

# Info-sheet

SECURE-BIO-SUPPLY

Nr 6: January 2026

## Sustainability Certification and Reporting in the Forest Sector

### Forests Play an Important Role in Combating Climate Change

How we manage forests affects the climate, biodiversity, and local communities. Forests also play a key role in Finland's climate efforts, where their ability to absorb carbon and function as a carbon sink is crucial for reaching the national goal of carbon neutrality by 2035.

With updated calculation models, the Natural Resources Institute Finland (Luke, 12/2025) has determined that Finland's forests still constitute a net carbon sink, absorbing approximately  $-0.15$  million tons of  $\text{CO}_2$  equivalents in 2024. However, this represents a dramatic decrease compared to the early 2010s, when the sink ranged from  $-30$  to  $-40$  million tons. Several factors contribute to this: increased felling, reduced growth, higher natural loss, a weakened sink in mineral soils, and increasing emissions from peatlands. Altogether, forest soil emissions today almost equal the carbon uptake. [1] Finding ways to strengthen the forest carbon sink is therefore highly important.

### Sustainable and Certified Forestry

Sustainable forestry means managing and using forests in a way that preserves their vitality, productivity, and biodiversity while combating climate change and enabling adaptation. The goal is to ensure that both

present and future generations can benefit from forest resources. [2]

Forest certification is an important tool for demonstrating that forestry practices meet established sustainability standards — ecological, social, economic, and cultural. Certification ensures that timber comes from responsibly managed forests and that materials are traceable, which increases transparency in the supply chain. [3]

In Finland, the applied certification systems are PEFC and FSC. Today, 90% of Finnish commercial forests are certified under the national PEFC system, while 10% are certified through FSC. [2] In addition to these forests can also receive organic certification, demonstrating the purity and origin of natural products. [4]

### Sustainability Reporting

As part of the EU's work to implement the European Green Deal, several regulations and tools have been introduced to strengthen transparency and steer capital toward more sustainable activities. Key components of this framework include the EU Taxonomy and the expanded sustainability reporting requirements under the CSRD (Corporate Sustainability Directive).



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Figure 1. Schematic illustration of the European sustainability reporting standards (ESRS), based on a figure by Jonsson, H. 2025 [6].

Sustainability reporting has become mandatory for companies that meet certain established size and turnover criteria and requires companies to annually disclose the impact their operations have on the environment and society. The reporting follows a standardized format, ESRS (European Sustainability Reporting Standards), which increases comparability, transparency, and the quality of companies' sustainability information. [5]

Under ESRS, the principle of double materiality is applied. This means that company must consider both how its operations impact the external environment and how sustainability

issues impact the company financially. This determines which sustainability topics and data points must be included in the reporting (see Figure 1). [6]

Certification can support sustainability reporting by providing structured, verifiable, and traceable information that improves the quality of disclosures.

### Read more (sources):

- 1 Naturresursinstitutet Luke, 2025. <https://www.luke.fi/sv/nyheterna/markanvandningssektor-n-ar-fortfarande-en-stor-utslappskalla-men-skogarna-utgor-en-liten-sanka-enligt-preliminara-uppgifter-for-vaxthusgasinventeringen-2024>
- 2 Jord- och skogsbruksministeriet, 2025. Hållbart skogsbruk. <https://mmm.fi/sv/skogar/skogsbruk/hallbart-skogsbruk>
- 3 PEFC, 2024. Skogscertifiering – Ett starkt tecken på ansvar. <https://www.pefc.fi/svenska>
- 4 Skogscentralen, 2025. Skogscertifiering. <https://www.metsakeskus.fi/sv/aga-och-anvanda-skog/rattigheter-och-skyldigheter/skogscertifiering>
- 5 Ramboll, n.d. The Corporate Sustainability Reporting Directive (CSRD). <https://www.ramboll.com/fi-fi/vastuullisuuskonsultointi-ja-esg/ev-faksonomia-ja-csrd>
- 6 Jonsson, H. 2025. Presentation vid Skogforsk Webbinarium om hållbarhetsrapportering i skogsbranschen 3.9.2025 <https://www.skogforsk.se/kurs--event/webbinarier/hallbarhetsrapportering/>

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**SECURE-BIO-SUPPLY** Development of long duration storage of solid biofuels to enable a sustainable energy

#### Contact us:

[abo.fi/secure-bio-supply](http://abo.fi/secure-bio-supply)



#### Project information:

**Duration:** 1.3.2024–28.2.2026

**Project owner:** Åbo Akademi University

**Partners:** Novia University of Applied Sciences, Finnish Forest Centre

**Financier:** EU-FRO Just Transition Fund (Ostrobothnia's FRO (JTF) call 2/2023.) The Regional Council of Ostrobothnia

The goal of the **SECURE-BIO-SUPPLY** project is to analyse the challenges and opportunities that changes in long-term fuel storage can create in Ostrobothnia.



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