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ESG TRANSFORMATION IN CORPORATE GROUPS: INTEGRATION CHALLENGES AND IMPLEMENTATION GAPS

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Purpose: The purpose of this article is to analyze the transformation of ESG practices in corporate groups, with a particular focus on integration challenges and implementation gaps in the EU regulatory context (CSRD/ESRS). Parent companies are becoming the central nodes for implementation and reporting, while the complexity of value chains exposes tensions between regulatory requirements and organizations' actual capacities.
Design/methodology/approach: An analytical and conceptual approach is applied, combining a critical analysis of regulatory frameworks (CSRD, ESRS, CSDDD), institutional and industry reports, as well as a literature review and findings from empirical studies. The implementation gap is identified along three dimensions: regulatory–institutional, methodological–informational (definitions, metrics, data quality and availability), and operational–organizational (group governance, processes, systems, assurance readiness).
Findings: ESG integration within corporate groups is fragmented and uneven. Key difficulties include: harmonizing non-financial data across subsidiaries, ensuring consistency of governance and accountability at the group level, low assurance maturity, and methodological and data gaps (especially in the S and G pillars). The gap is systemic, rooted both in regulatory and rating divergences and in technological and operational limitations.
Research limitations/implications: The article is conceptual in nature; it does not include empirical analysis based on a sample of groups. Further comparative studies of ESG implementation models in groups (EU/CEE) and tests of data standardization tools across value chains are needed.
Practical implications: The findings highlight the need to centralize ESG governance and roles within groups, harmonize policies and metrics, digitalize data collection across value chains, and strengthen internal controls and audit trails to support assurance. The expected outcomes include greater transparency, lower regulatory risk, and improved access to capital.
Social implications: A coherent ESG transformation in corporate groups enhances stakeholder transparency, reduces negative impacts along the value chain, and supports sustainable development at both local and systemic levels.
Originality/value: This article integrates regulatory, methodological, and managerial perspectives for corporate groups, pinpointing concrete sources of the implementation gap and priorities for closing it. It is addressed to the academic community, corporate group management practitioners, and regulators.
Keywords: ESG; corporate groups; implementation gap; CSRD; sustainability reporting.
Category of the paper: Research paper.

Introduction

The transformation of sustainability reporting in the European Union is accelerating at an unprecedented pace and scale. In recent years, a coherent, multi-layered regulatory system has emerged, reshaping the way companies identify, measure, and communicate non-financial information. The Corporate Sustainability Reporting Directive (CSRD) introduced mandatory disclosures based on the principle of double materiality, integrated into the management report and subject to assurance requirements (European Union, 2022). These new regulations aim to enhance transparency, comparability, and data reliability, and they apply in particular to parent companies within corporate groups, which are responsible for consolidating non-financial information at the group level. The Delegated Regulation on ESRS extends reporting boundaries across the entire value chain—both upstream and downstream—requiring disclosures structured around impacts, risks, and opportunities (IRO) as well as related policies, actions, and targets (PAT) (European Commission, 2023; EFRAG, 2024a). In practice, this entails mapping relationships and collecting data beyond the traditional consolidation perimeter, often using estimates and proxy indicators, while maintaining adequate oversight and quality control.

At the same time, new assurance standards have been introduced. The CSRD framework requires at least limited assurance, with a longer-term shift toward reasonable assurance. CEAOB guidelines and IAASB ISSA 5000 set out the foundations for assurance engagements, audit trails, and quality control, bringing sustainability reporting closer to the rigor of financial reporting (CEAOB, 2024; IAASB, 2025).

The ESG transformation within corporate groups unfolds across three interrelated dimensions: regulatory-institutional, methodological-informational, and operational-organizational. The first involves adapting to the new requirements stemming from CSRD, ESRS, and the CSDDD Directive, which complements the regulatory landscape by introducing mandatory due diligence across the entire value chain. The second concerns definitions, metrics, data quality and availability, including the ability to trace data along the value chain. The third dimension is tied to the reorganization of ESG governance, processes, systems, and assurance mechanisms. The OECD stresses that due diligence should be risk-based across the value chain, shifting the emphasis from formal regulatory compliance toward identifying and mitigating actual adverse impacts (OECD, 2023).

Empirical evidence confirms that the scale of these changes generates significant tensions. EFRAG's report *Implementation of ESRS: Initial Observed Practices from Selected Companies (State of Play as of Q2 2024)* shows that most analyzed groups face challenges in data collection and need to further refine their value chain maps. The report also highlights serious tool gaps, the need to modernize IT infrastructure, and the importance of strengthening non-financial data quality control (EFRAG, 2024b). Methodologically, additional friction arises from inconsistencies among ESG ratings and scores, well documented in the literature. Berg et al. (2022) demonstrate that these discrepancies stem mainly from differences in measurement and aggregation methods, reducing comparability and complicating the consolidation of indicators at the group level.

In this context, the parent company becomes the central hub of transformation. It sets ESG governance principles, standardizes policies and metrics, designs the data architecture, and coordinates group-wide reporting processes. Translating ESRS logic into diverse subsidiaries operating under varying regulatory and operational contexts requires proportionality, phased implementation, and prioritization of key “hotspots” along the value chain (Dunfjäll, 2025; EFRAG, 2024a).

The objective of this article is to identify and structure the sources of the ESG implementation gap in corporate groups across three interconnected dimensions, and to propose a sequence of actions to bridge that gap: from value chain mapping, through metric standardization and strengthening data quality controls, to building audit trails and testing assurance readiness. The contribution lies in integrating regulatory, methodological, and organizational perspectives into a coherent diagnostic framework that differs from existing approaches by emphasizing the *sequence of actions and evidence required by the assurance process*, rather than merely listing reporting obligations. This approach lays the groundwork for further comparative research (EU vs. CEE) and for testing data standardization tools within corporate groups.

1. Methods: analytical and regulatory approach

The article adopts an analytical–conceptual approach and its aim is to systematically identify and structure the key sources of the ESG implementation gap in corporate groups in light of the European Union’s new regulatory framework, as well as existing academic research and institutional reports. The analysis was conducted across three interconnected dimensions: regulatory–institutional, methodological–informational, and operational–organizational. This structure makes it possible to capture both the formal requirements set by regulations (CSRD, ESRS, CSDDD) and the practical barriers related to data quality, organizational processes, and the maturity of management systems within corporate groups.

The empirical and regulatory foundation of the study consists of official EU legal acts and standards, including the CSRD Directive (EU, 2022), the Delegated Regulation on ESRS (European Commission, 2023), and the CSDDD Directive (EU, 2024). It also draws on key guidelines and reports issued by regulatory and standard-setting bodies: EFRAG (e.g., IG 2: Value Chain – Implementation Guidance, 2024; Implementation of ESRS: Initial Observed Practices, 2024), OECD (Guidelines for Multinational Enterprises, 2023), IAASB (ISSA 5000, 2025), and CEAOB (2024). These documents were subjected to critical content analysis from the perspective of their application in the context of corporate groups, with particular attention to the consolidation of non-financial data, reporting boundaries, and assurance pathways.

The second pillar of the analysis is the academic and industry literature, including publications indexed in Scopus and Google Scholar. The review focused on research related to: ESG regulation implementation in corporate groups, measurement methods and standardization of non-financial disclosures, discrepancies in ESG ratings, and corporate governance systems in the context of sustainable development (e.g., Berg et al., 2022; Dunfjäll, 2025). The literature was purposefully selected to highlight key tensions between regulatory requirements and the actual capacity of corporate groups to implement them.

The analytical procedure involved three stages. First, regulatory requirements and ESRS disclosure areas were identified and classified, taking into account their relationship to group structures (value chain mapping, consolidation boundaries, assurance mechanisms). Second, a critical review of literature and reports was conducted to identify recurring barriers and misalignments between regulatory frameworks and organizational practice. Third, the results were structured according to the three-dimensional analytical framework (regulatory–institutional, methodological–informational, operational–organizational), which made it possible to isolate the key dimensions of the ESG implementation gap in corporate groups and to formulate a high-level sequence of actions aimed at closing this gap.

2. Results: ESG implementation gap in corporate groups

2.1.Regulatory and institutional dimensionables

The ESG transformation of corporate groups in the European Union is unfolding in close alignment with a new regulatory architecture, whose central pillars are the CSRD Directive, the Delegated Regulation establishing the ESRS, and the CSDDD Directive. These frameworks assign parent companies the role of the central hub for non-financial reporting, covering both the consolidated area and the entire value chain. As a result, corporate groups face the challenge of reconciling formal regulatory requirements with their actual capacity to coordinate data and processes across subsidiaries and business segments.

The CSRD introduces mandatory disclosures based on the principle of double materiality and requires their consolidation and publication within the parent company's management report (EU, 2022). This means that responsibility for ESG reporting at the group level is now formally centralized—both in terms of the scope of disclosures and the assurance of their reliability. The Delegated Regulation on ESRS (European Commission, 2023) further clarifies reporting boundaries by requiring disclosures to cover the activities of subsidiaries as well as external partners throughout the entire value chain. In practice, this means that parent companies must develop value chain mapping procedures and mechanisms for collecting and consolidating non-financial data from entities outside the standard financial consolidation perimeter (EFRAG, 2024a). This is where the first source of the implementation gap emerges: a lack of transparency and consistent data from business segments that were not previously subject to uniform reporting requirements.

A second key regulatory aspect is the integration of due diligence obligations under the CSDDD Directive with the disclosures required by CSRD and ESRS. CSDDD extends group-level responsibility across the entire value chain, including suppliers and business partners, mandating the identification and management of actual and potential environmental and social adverse impacts (EU, 2024). The OECD (2023) emphasizes that due diligence should be risk-based and cover both the upstream and downstream value chain. In practice, this requires linking due diligence processes with ESG reporting in a systematic way—something that many corporate groups have not yet achieved. The regulatory gap here manifests mainly in the separation of compliance and reporting responsibilities, which hampers the development of a unified ESG governance model at the group level.

Another important element is the requirement to ensure the reliability of ESG data, stemming from assurance obligations. Under CSRD, "limited assurance" will initially be required, with a subsequent transition to "reasonable assurance" in the coming years (CEAOB, 2024; IAASB, 2025). This means that corporate groups will need to gradually build audit trails, internal control systems, and oversight mechanisms for ESG data quality, similar to those used in financial reporting. For many organizations, this poses a systemic challenge, as non-financial reporting has so far often been fragmented, voluntary, and inconsistent. The new regulatory requirements now force the standardization, centralization, and formalization of these processes, creating organizational tensions—particularly in large, diversified, multinational groups (EFRAG, 2024b).

From an institutional perspective, the ESG implementation gap is therefore systemic. It reflects both the complexity and breadth of the regulatory content itself and the misalignment of existing governance and reporting structures within groups. The CSRD, ESRS, and CSDDD requirements form an integrated yet demanding ecosystem that presupposes close cooperation between the parent company and all entities in the value chain, as well as among ESG, finance, compliance, and audit functions. It is precisely in this area that the gap between regulatory "ought to be" and practical "as is" becomes most apparent—providing the foundation for subsequent methodological and organizational analysis.

2.2.Methodological and Informational Dimension

The second key area of the ESG implementation gap in corporate groups concerns the methodological and informational dimension, which encompasses challenges related to definitions, metrics, data quality, and data availability within complex organizational structures and value chains. This gap becomes particularly visible at the intersection of new reporting requirements and existing measurement practices, where non-financial data have often been collected in a fragmented and inconsistent manner, without the internal control rigor typical of financial information.

One of the core sources of these challenges is definitional ambiguity and the diversity of measurement approaches. The ESRS introduce a unified set of concepts and indicators, but their practical application within corporate groups faces significant difficulties. First, many thematic indicators—especially in the social and governance domains—require data that subsidiaries have not previously collected in a systematic way. Second, the ESRS allow the use of proxy indicators and estimates in cases where complete data are unavailable, provided that due diligence is applied and the underlying assumptions are properly documented (European Commission, 2023). In practice, this leads to considerable qualitative and comparative differences between subsidiaries within the same group, as well as across groups operating in different sectors and jurisdictions (EFRAG, 2024b).

Another major issue is the incompleteness and fragmentation of data along the value chain. Value chain mapping, required by the ESRS and supported by EFRAG IG 2, often reveals information gaps from external entities (suppliers, distributors, partners), particularly in upstream segments. In many cases, subsidiaries rely on local reporting systems that are neither integrated with the group's central databases nor adapted to ESRS-compliant reporting (EFRAG, 2024a). This lack of technological and methodological interoperability forces companies to rely on simplifications, extrapolations, or proxy data, which undermines the precision and reliability of non-financial reports.

A particularly salient manifestation of methodological problems is the divergence of external ESG ratings. Berg (Berg et al., 2022) demonstrate that rating discrepancies are mainly driven by differences in indicator coverage, aggregation methods, and definitions. For corporate groups comprising multiple entities and industries, these divergences further complicate efforts to build coherent and comparable datasets. Such discrepancies are structural in nature and cannot be resolved by merely adjusting individual indicators—they require deep harmonization of definitions and methodologies at the group level.

As a result, the methodological and informational dimension of the ESG gap extends beyond technical issues to include epistemic and organizational challenges. Inconsistent definitions, incomplete data, and a lack of integrated reporting systems undermine the ability to achieve full compliance with CSRD and ESRS requirements, while also complicating the assurance process, which depends on audit trails and evidence based on reliable, verifiable information. This dimension thus exposes a clear tension between the normative ideal of transparency and comparability, and the practical limitations of data collection, standardization, and control within complex corporate groups.

2.3.Operational and Organizational Dimension

The third key dimension of the ESG implementation gap in corporate groups concerns operational and organizational factors. It is at this level that the ambitious regulatory frameworks collide most directly with the practical realities of complex capital structures. The CSRD and ESRS requirements assume the existence of centralized ESG governance mechanisms, efficient data exchange, and consistent quality control and assurance procedures. In practice, however, many corporate groups still lack sufficiently developed processes, systems, and organizational structures to meet these expectations.

First, a significant proportion of group entities operate in a highly decentralized manner, with considerable operational autonomy. In many cases, responsibility for ESG matters has been dispersed among various departments (compliance, HR, environmental, communications), with no clearly defined roles or coordination mechanisms. Introducing group-level reporting obligations therefore requires a shift from a decentralized model to a more centralized one, where the parent company plays a coordinating and supervisory role, and data and processes are progressively harmonized across the value chain (EFRAG, 2024b).

Second, technological infrastructure remains underdeveloped. IT systems in many groups are fragmented, non-interoperable, and tailored to local subsidiary needs rather than to group-level consolidation of ESRS-compliant non-financial data. As a result, ESG data collection is often manual, time-consuming, and prone to error. The lack of centralized ESG data repositories and automated quality control procedures complicates both data consolidation and the creation of reliable audit trails (European Commission, 2023; EFRAG, 2024a). In practice, many groups are forced to modernize IT systems and build new organizational processes simultaneously, increasing both costs and adjustment time.

Third, ensuring adequate oversight and data quality in view of assurance requirements is a major organizational challenge. Both the CEAOB Guidelines (CEAOB Guidelines, 2024) and IAASB ISSA 5000 (IAASB ISSA 5000, 2025) emphasize the need for consistent internal control mechanisms, documentation procedures, and evidence to support external assurance of ESG information. In many corporate groups, non-financial reporting processes are not yet integrated with internal control systems to the same extent as financial reporting. There is often a lack of dedicated policies, responsibility matrices, and clear escalation channels for non-compliance. Addressing this gap requires not only technological investment but also cultural and managerial change in how information is governed.

Finally, varying levels of ESG maturity across subsidiaries represent another source of the organizational gap. Entities operating in highly regulated or international sectors often already have mature reporting procedures, while local subsidiaries—especially SMEs—are only beginning to develop them. Parent companies must therefore adopt a phased approach, prioritizing key areas and gradually expanding the scope of activities. EFRAG (EFRAG, 2024b) notes that the absence of such planning leads to data gaps, uneven information quality, and difficulties in meeting reporting and assurance requirements.

In sum, the operational and organizational dimension of the ESG gap concerns fundamental managerial and infrastructural capacities. Without well-designed processes, IT systems, and oversight mechanisms, even the most precisely defined indicators and regulations remain declarative. This is the dimension that ultimately reveals whether a corporate group can translate regulatory requirements into effective, integrated reporting practices.

2.4.Integrated Analytical Framework

The analysis of the three dimensions of the ESG implementation gap in corporate groups demonstrates that this phenomenon is systemic and multi-layered. The gap cannot be reduced to isolated data deficiencies or regulatory loopholes; rather, it stems from the simultaneous interaction of regulatory requirements, methodological and informational challenges, and organizational constraints. To fully understand these interdependencies, it is necessary to synthesize them within a single, coherent analytical framework.

Table 1 presents a summary of the three key dimensions of the ESG implementation gap, highlighting their main components and typical manifestations in the practice of corporate groups.

Table 1.
Three Dimensions of the ESG Implementation Gap in Corporate Groups

Dimension	Key elements	Manifestations of the implementation Gap
Regulatory–Institutional	CSRD, ESRS, CSDDD; mandatory consolidation of disclosures; reporting boundaries covering the entire value chain	Misalignment between regulatory requirements and group capacity to coordinate data and processes; difficulties in centralizing ESG governance
Methodological–informational	Definitions, metrics, proxy data, rating divergence; lack of system interoperability	Data inconsistencies, information gaps across the value chain, differing measurement approaches and data quality levels
Operational–organizational	Management processes, IT systems, internal control mechanisms, oversight and audit trails	Fragmented systems and procedures, immature ESG processes, varying levels of readiness across subsidiaries

Source: own elaboration based on EU (2022, 2024); European Commission (2023); EFRAG (2024a, 2024b); OECD (2023); CEAOB (2024); IAASB (2025); Berg et al. (2022).

In summary, the ESG implementation gap in corporate groups is neither linear nor one-dimensional. Rather, it results from the overlapping of three interrelated problem areas that reinforce one another and create complex implementation barriers. Viewing these dimensions in an integrated manner provides a foundation for further discussion on regulatory, methodological, and organizational developments, and enables the formulation of more realistic adaptation strategies for corporate groups.

3. Discussion

The analysis reveals that the ESG implementation gap in corporate groups is structural in nature, arising from the interplay of three distinct yet strongly interconnected dimensions: regulatory–institutional, methodological–informational, and operational–organizational. In the literature, these dimensions have typically been examined separately—focusing either on regulatory compliance, data and rating issues, or internal management processes. This paper adds value by integrating these three perspectives into a single, coherent analytical framework.

From a regulatory perspective, the gap reflects a tension between the speed and scope of legislative change and the capacity of corporate groups to operationalize these changes. The CSRD and CSDDD Directives and the ESRS create a complex ecosystem of requirements that presuppose a high level of process, technological, and managerial maturity on the part of reporting entities. In practice, however, many groups remain at an early stage of developing integrated ESG structures, resulting in misalignments between formal obligations and actual organizational capabilities (EU, 2022, 2024; European Commission, 2023; EFRAG, 2024a, 2024b).

In the methodological and informational dimension, differences in the quality, completeness, and comparability of ESG data are especially evident. Berg et al. (2022) show that divergences between external rating agencies are systemic, stemming from variations in indicator coverage as well as differences in weighting and aggregation methods. Within corporate groups, these challenges are compounded by uneven maturity levels across subsidiaries and a lack of interoperable reporting systems (EFRAG, 2024a). As a result, group management faces strategic decisions about harmonizing data and reporting processes, often under resource constraints and regulatory uncertainty.

The operational and organizational dimension shows that ESG implementation in corporate groups is not merely a reporting exercise—it requires deep changes in governance and management practices. Key challenges include building centralized coordination structures, modernizing IT systems, developing consistent internal control procedures, and enhancing capabilities within less mature subsidiaries (CEAOB, 2024; IAASB, 2025). In this context, the parent company's role as an integrator of data, processes, and oversight becomes critical—often extending beyond traditional corporate governance frameworks.

Comparing these findings to existing ESG implementation models reveals two contrasting approaches. The first, *data-driven*, prioritizes rapid development of data infrastructures and indicators, sometimes at the expense of organizational transformation. The second, *governance-driven*, focuses on gradually building decision-making structures and ESG governance before expanding measurement and IT tools. The implementation gap in corporate groups suggests that neither approach is sufficient on its own; instead, a hybrid model is required, simultaneously strengthening both informational and organizational layers. The three-dimensional framework proposed in this article can serve as a diagnostic tool to more precisely identify priority actions based on the maturity level of a given group.

Finally, these findings have important implications for regulators and policymakers. Current regulatory approaches largely assume that corporate groups already possess the necessary organizational and informational infrastructure—an assumption that does not always match reality. A more realistic approach could involve phased implementation of requirements, stronger sector-specific guidance, and mechanisms to facilitate data sharing along value chains. This discussion underscores the need for a more nuanced regulatory strategy that accounts for the structural diversity and maturity levels of corporate groups across the EU.

4. Summary

The aim of this article was to diagnose the key sources of the ESG implementation gap in corporate groups, understood as the discrepancy between growing regulatory requirements and the actual organizational and informational capabilities of entities. The analysis has shown that this gap is systemic in nature and manifests itself across three interconnected dimensions: regulatory–institutional, methodological–informational, and operational–organizational. Understanding it requires taking into account both the EU legislative context (CSRD, ESRS, CSDDD) and the practical constraints stemming from data quality, process immaturity, and fragmented IT infrastructure.

The identified challenges indicate that effective ESG implementation in corporate groups requires an integrated approach that combines regulatory, methodological, and organizational actions in parallel. The parent company plays a central role in this process, acting as an integrator of data, processes, and oversight. At the same time, regulators should take greater account of the structural diversity and maturity levels of groups, supporting implementation through phased obligations and clearer sectoral guidelines.

This article is conceptual in nature and does not include empirical research. Consequently, it does not analyze the actual practices of individual corporate groups; the conclusions are based on critical analysis of regulations, standards, and institutional reports. This limitation, however, opens up avenues for further research. In particular, it would be valuable to conduct comparative studies of ESG implementation models in corporate groups across different sectors and EU countries, to test ESG maturity assessment tools, and to analyze data standardization processes along value chains. Such research would help to better understand practical pathways for closing the implementation gap and to evaluate the effectiveness of the new regulatory frameworks.

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