



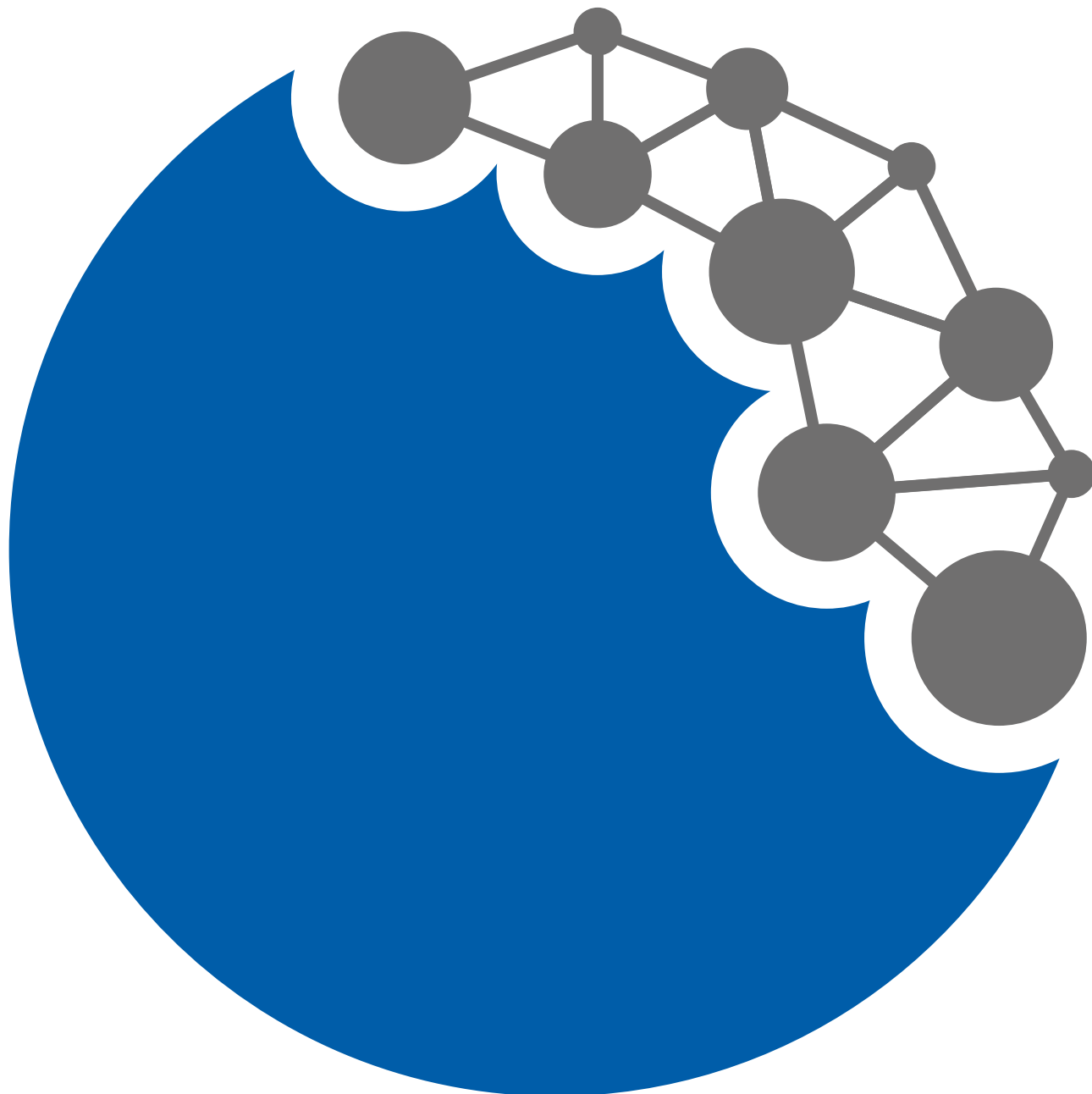
Petr David, Hana Vránová (eds.)

PEFnet 2025

29th European Scientific Conference
of Doctoral Students

November 20, 2025
Extended Abstracts

- MENDELU
- Faculty
- of Business
- and Economics



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PEFnet 2025

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ESG INTEGRATION STRATEGIES AS GREEN FINANCE VEHICLES IN AGRI-FOOD INDUSTRY

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KEY WORDS

ESG reporting, green finance, ESRS standards, agri-food industry

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1 INTRODUCTION

The growing global population and rising living standards are driving demand that significantly affects the scope of agricultural production. Permanent grasslands and forests are being converted into arable land, which reduces the soil's ability to sequester carbon and negatively impacts the provision of ecosystem services. There is a high potential for further development of investments in agriculture, where financial returns for investors can be combined with positive social and environmental impacts. Finding a balance between the ongoing changes in Europe, the interests of stakeholders, and broader societal objectives remains a major challenge.

In recent years, the European Union has been developing approaches focused precisely on this crucial issue of sustainability as a “green pathway” for companies in the agri-food industry. These transformations, together with the growing interest

in investments with positive environmental and social impacts, are fostering the expansion of green finance. Investors can play a key role in addressing global challenges, supporting sustainability, and reducing the negative effects of climate change. Their active engagement in the agricultural and food supply sectors can contribute to a more efficient and sustainable food production system while enabling them to achieve their financial objectives.

This study builds upon the theoretical foundations of ESG reporting in EU member states and analyses its current implementation, with particular attention to the new legislative package Omnibus I and its challenges. Special focus is devoted to sectors related to the food supply chain, relevant legislation, and the communication of EU institutions with professional chambers and enterprises obliged to implement ESG reporting.

2 MATERIAL AND METHODS

This paper adopts a descriptive and analytical approach based on a review of current European Union legislation and policy documents related to ESG reporting. The analysis focuses on the recent “quick fix” adopted by the European Commission to the first set of European Sustainability Reporting

Standards (ESRS), which aims to reduce administrative burdens and increase reporting certainty for companies starting in the 2024 accounting period [1]. The study particularly examines how these legislative adjustments, including transitional exemptions and simplified disclosure requirements, affect companies

in the agri-food industry. The analysis builds on secondary data and recent European Commission communications, emphasizing the implications of the

Omnibus I legislative package for enterprises in the food supply chain.

3 RESULTS

In 2025, the Stop-the-Clock Directive was proposed, aiming to postpone the mandatory ESG reporting obligations under the ESRS framework for companies in the second and third reporting waves to the financial years 2027 and 2028. The Omnibus I package introduced a set of technical adjustments across the CSRD, CSDDD, EU Taxonomy, and CBAM frameworks. These changes generally increase the reporting thresholds and reduce the number of required data points. The overall goal of Omnibus I aligns with the EU Competitiveness Compass strategy, which aims to simplify regulations, enhance competitiveness, and stimulate investment. In October 2025, the European Parliament rejected the mandate to begin negotiations on the Omnibus I proposal, which aimed to simplify ESG reporting and due diligence rules for companies, amid concerns that such reforms could weaken sustainability standards. The Parliament announced that it will vote on a revised version on November 13, 2025, delaying the

legislative process and prolonging uncertainty surrounding the EU's sustainability regulatory framework [2].

In parallel with these legislative developments, the Net-Zero Banking Alliance (NZBA) announced its dissolution following the withdrawal of several major global banks. The main reasons behind these exits include shifting political environments and changing global motivations regarding climate commitments. The retreat of such a major voluntary financial coalition underscores the growing importance of EU regulatory frameworks (CSRD, ESRS) in ensuring credible green finance and transition funding within the food value chain. For the agri-food sector, which relies on transition finance aimed at sustainable production, resource efficiency, and emission reduction, this development highlights the need for reliable ESG data and a stable regulatory environment to attract and maintain sustainable investment flows [3].

4 CONCLUSIONS

The current developments in EU sustainability legislation and global financial commitments highlight uncertainty in the transition toward credible green finance. For the agri-food industry, the postponement

of ESG reporting obligations and the dissolution of voluntary climate alliances emphasize the need for robust regulatory frameworks, transparent data, and consistent implementation.

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