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Omnibus I and the Challenges of Sustainability Reporting in the EU

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Introduction and research aim

The Corporate Sustainability Reporting Directive (CSRD, 2022) greatly expanded mandatory ESG disclosure in the EU. On 26 February 2025, as first-wave companies were finalising their first CSRD reports, the European Commission published Omnibus I – a package cutting the number of reporting companies by ~80%, keeping limited assurance and dropping sector-specific standards.

Aim: to explore how market practitioners and academic experts perceive the future of ESG reporting in the EU – and how these perceptions shifted after Omnibus I.

RQ1 What changes in ESG reporting are expected in the EU over the next five years?

RQ2 What challenges, problems and needs will EU enterprises face in ESG reporting?

RQ3 Have new expected changes, challenges and needs emerged after Omnibus I?

Contribution: a real-time, before-and-after view of how one policy event reshapes expectations.

Research methods

Two-round survey with two identical open-ended questions (respondents were asked to list up to three issues per question):

Q1 expected changes in EU ESG reporting (next 5 years)

Q2 main challenges, problems and needs of companies

Round 1 · Oct 2024 CSRD in force → **26 Feb 2025** Omnibus I published → **Round 2 · Apr 2025** after Omnibus I

Respondent group	Round 1 (n)	Round 2 (n)
Practitioners (conference poll)	56	61
ESG experts (academics)	12	11

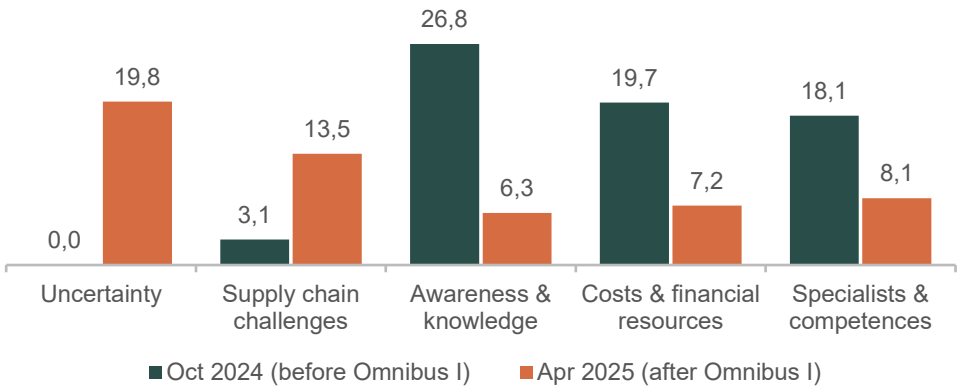
Practitioners: live Mentimeter poll at business conferences (Wrocław, Warsaw). Experts: Polish ESG academics, online form.

Analysis: thematic coding (Saldaña, 2021); AI-assisted initial codes in round 1, verified and revised by the authors; round-1 codebook extended in round 2.

Results and discussion

RQ1: both groups expect further simplification and more standardisation and harmonisation, supported by technology (practitioners: 5.1% → 11.1% of codes). The 2024 expectation of wider data accessibility (10.2%) was replaced in 2025 by expected limitation or even abolition of mandatory reporting (12.2%), while expectations of better report quality and external assurance vanished in both groups. **RQ2:** data collection and reliability – increasingly within supply chains – remain the core challenge, whereas concerns about costs, competences and awareness fell sharply, reflecting first-year reporting experience and the deregulatory signal. **RQ3:** after Omnibus I, regulatory uncertainty became practitioners' top challenge and emerged among experts; automation and tools gained weight; and contradictory expectations (simplification vs. expansion) reveal regulatory disorientation.

Practitioners: largest shifts in challenges (% of responses)



Source: own survey; practitioners n = 56 (2024), n = 61 (2025); uncertainty absent in 2024.

Conclusions

A single deregulatory signal rapidly reshaped expectations on scope, standardisation, quality and costs: EU reporting regulation follows a contingent, reversible rather than linear path.

Theory: reporting capabilities evolve with maturity – knowledge and cost barriers give way to technology and automation concerns.

Practice: regulatory stability may matter more than further simplification; companies should keep CSRD-built data systems; standard setters should safeguard comparability and assurance.

Limitations: small, Poland-based samples; three-item open answers; two time points; AI-assisted initial coding.

References

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