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The Impact of ESG on Green Innovation: The Mediating Roles of Digitalization and Information Disclosure

By Ouyang, YY (Ouyang, Yingying) ; Zhang, YF (Zhang, Yifan) ; Ouyang, RR (Ouyang, Rongrong) ; Ye, X (Ye, Xin) ; Hu, MZ (Hu, Mingzheng)

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Abstract This study examines how ESG performance influences green innovation, focusing on its underlying mechanisms and heterogeneous effects across firms and regions. Using panel data for Chinese A-share listed companies from 2009 to 2023, we employ a two-way fixed effects model and use ESG fund exposure as an instrumental variable to support causal identification. Digital transformation and information disclosure quality are incorporated as mediating factors. The results show that ESG performance significantly enhances green innovation, partly through improvements in digital capabilities and information transparency. These findings are robust to alternative specifications and instrumental variable estimations. The positive effects are more pronounced for high-quality innovation, large firms, state-owned enterprises, firms in the



decline stage, and those operating in high-pollution, less competitive, and non-digital industries, particularly in eastern regions. Overall, this study advances understanding of how ESG engagement promotes sustainability-oriented transformation and provides important implications for firms and policymakers.

Keywords

Author Keywords: digital transformation; ESG; green innovation; information disclosure; instrumental variables
Keywords Plus: FINANCIAL PERFORMANCE; CORPORATE; CAPABILITY

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Conflict of interest statement

The authors declare no conflicts of interest.

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