

# From environmental management to ESG diagnostics of organizations: implementation mechanisms and legal regulation

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**Abstract.** The article examines the theoretical and practical aspects of the transformation of environmental management into a system of ESG diagnostics for organizations within the context of the evolving sustainable development concept. Modern approaches to understanding ESG diagnostics as a tool for the comprehensive assessment of environmental, social, and governance aspects of organizational activities are explored. The place of environmental management within the ESG management system is determined, and its role in ensuring the sustainability and competitiveness of business entities is revealed. The study analyzes the scientific approaches of domestic and foreign researchers to ESG transformation and the integration of sustainable development principles into corporate governance systems. The main types of ESG diagnostics, methods of their implementation, and the entities providing such services are examined. The paper presents the specific features of conducting ESG diagnostics both internally by organizations and with the involvement of external experts. Special attention is given to the analysis of international frameworks, non-financial reporting standards, and the legal regulation of the ESG agenda in the Republic of Belarus. Strategic documents and legislative acts governing environmental, social, and governance aspects of organizational activities are systematized. The authors conclude that ESG diagnostics serves as an important tool for assessing the level of sustainable development of an organization, identifying ESG risks, and developing an effective ESG strategy in the context of modern economic transformation.

## 1 Introduction

In recent years, issues related to sustainable development and ESG transformation have become increasingly significant for organizations. The effectiveness of a company's activities is now assessed not only through financial performance, but also with consideration of environmental, social, and governance factors that influence its sustainability, business reputation, and investment attractiveness.

Environmental management is gradually moving beyond the scope of exclusively environmental protection activities and is becoming an integral part of an organization's ESG management system. At the same time, the importance of ESG diagnostics is increasing as a

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tool for the comprehensive assessment of the extent to which sustainable development principles are integrated into a company's operations.

For the Republic of Belarus, this area is of particular relevance due to the formation of a national regulatory system in the field of sustainable development and the need for organizations to adapt to contemporary international ESG requirements. In this regard, the purpose of this article is to examine the mechanisms for

## **2 Materials and methods**

The methodological basis of the study consists of the scientific works of domestic and foreign authors in the fields of sustainable development, ESG transformation, environmental management, and corporate governance. The research process involved the use of international ESG standards and frameworks, as well as strategic documents and regulatory legal acts of the Republic of Belarus governing environmental, social, and governance aspects of organizational activities.

The information base of the study included materials from international organizations, publications of rating and consulting agencies, data from open analytical platforms, as well as regulatory documents in the field of sustainable development and ESG regulation.

During the study, both general scientific and specialized research methods were applied, including methods of analysis and synthesis, comparative and systems analysis, classification, and generalization of scientific approaches. To examine the mechanisms of ESG diagnostics, a structural-logical method was employed, making it possible to identify the main types, stages, and methods of conducting ESG diagnostics in organizations. In analyzing the legal and regulatory framework, the method of content analysis of strategic documents and legislative acts in the field of sustainable development was applied.

## **3 Results and discussion**

### **3.1 Literature review in the field of environmental management and ESG**

At present, both domestic and foreign scholars emphasize in their studies the emerging stable trend of transforming enterprises' environmental protection activities into the broader concept of ESG (environmental, social, and governance responsibility).

Thus, a group of authors (Wang, Zeng, Zhang, 2025), using the example of Chinese energy enterprises, demonstrate that environmental regulation, particularly within pilot low-carbon city projects, acts as a catalyst for the transition of companies from the formal compliance with environmental standards to the full integration of ESG criteria into corporate strategy [1–5]. Wang and Yang (2025) complement this perspective by showing that green technologies themselves reduce environmental management costs; however, the effect is significantly enhanced in companies with well-developed corporate environmental responsibility and in regions with established institutional frameworks [1].

Particular attention should be paid to the work of Wang, Li, Cui, and Liang (2025), who introduce the concept of “carbon resilience” as the ability of an enterprise to maintain stability under conditions of low-carbon transformation. In their studies, the authors prove that carbon resilience mediates the influence of classical environmental management on integrated ESG indicators [6]. The authors propose an applied mechanism for embedding the ESG component into the product and process quality management system, which ensures the replacement of reactive (responsive) environmental management with proactive ESG diagnostics and predictive analytics [7]. Similar results are observed in the study by Gruznevich, Krayenkova, and Dragun (2026), who found that the adoption of information

technologies significantly improves ESG performance, particularly in the areas of environmental monitoring and corporate governance transparency [8].

Special attention should also be given to the works of Russian researchers studying ESG transformation. The journal *EcoStandard* (2025) highlights the transition from the use of Western rating systems to national ESG assessment standards [9]. Tsisselskaya and Zenchenko (2024), in the *European Science Journal*, demonstrate that the implementation of environmental management systems in accordance with the ISO 14001 standard constitutes the foundational stage of an organization's ESG transformation [10].

Thus, the conducted analysis of publications makes it possible to conclude that the transition from environmental management to ESG diagnostics of organizations represents a multidimensional process and constitutes a contemporary necessity within the framework of implementing the sustainable development concept at the micro level.

### **3.2 Environmental management in the system of sustainable development of an organization**

Today, the role of environmental management is increasing as a system for managing the environmental aspects of an organization's activities and as a practical instrument for implementing the environmental component of ESG.

Environmental management is a system for managing natural resource use and environmental protection based on a combination of regulatory principles and economic methods of influence, in which the primary responsibility for solving environmental problems is transferred to the level of business entities.

The development of the environmental management concept is largely associated with the dissemination of sustainable development ideas that gained international recognition following the United Nations Conference on Environment and Development held in Rio de Janeiro in 1992.

According to the ISO 14001 standard, an environmental management system is part of an organization's overall management system used to develop and implement policy concepts, environmental objectives, and procedures for managing the environmental aspects of activities.

The foundation of the approach underlying the environmental management system is the "Plan-Do-Check-Act" (PDCA) concept. This model represents an iterative process used by organizations to achieve continuous improvement. It may be applied both to the environmental management system as a whole and to each of its individual elements, including:

- Planning: establishing environmental objectives and processes necessary to achieve results in accordance with the organization's environmental policy;
- Do: implementing processes in accordance with the plan;
- Check: monitoring and evaluating processes for compliance with environmental policy, including its commitments, environmental objectives, and performance criteria, as well as documenting the results;
- Act: taking actions and making decisions aimed at continuous improvement.

The effectiveness of an environmental management system depends on the involvement of personnel at all levels and the initiative of top management. By integrating environmental aspects into business strategy and day-to-day operations, a company gains the opportunity not only to minimize its negative impact on the environment, but also to derive strategic benefits, thereby strengthening its competitive position. Effective risk management is achieved through the integration of the environmental agenda into the overall corporate governance and decision-making system alongside other business priorities. At the same time, the depth of elaboration and complexity of such a system are individual in nature: they

are adapted to the scale of the organization, the specifics of its activities, the scope of its obligations, and the actual degree of environmental impact.

The environmental management regulatory system in the Republic of Belarus represents a multi-level mechanism that combines administrative and supervisory methods of public administration with market-based incentives and voluntary international standardization instruments. The foundation of this system is the Law of the Republic of Belarus “On Environmental Protection,” which establishes requirements for regulating anthropogenic impact, including limits on pollutant emissions into atmospheric air, discharges into water bodies, and standards for industrial waste generation. Within the framework of state regulation, a key role is assigned to the Ministry of Natural Resources and Environmental Protection, which monitors compliance with environmental legislation and implements the principle of paid natural resource use through the environmental tax system.

An essential element of management at the micro level is the national standard STB ISO 14001, harmonized with international requirements and aimed at integrating environmental priorities into the overall business strategy of organizations. The implementation of certified environmental management systems enables business entities to ensure compliance with established technical regulations, minimize the risks of environmental incidents, and enhance the competitiveness of products in foreign markets under conditions of global ESG transformation.

Thus, the current stage of regulatory development in the Republic of Belarus is characterized by a transition toward the principles of a circular economy and the digitalization of environmental monitoring. This transition is enshrined in the National Sustainable Development Strategy, which предусматривает the implementation of best available technical methods and the automation of environmental performance monitoring processes at industrial enterprises.

Within the transition to a sustainable development model, environmental management is no longer viewed solely as an independent area of environmental protection activity and acquires the significance of one of the most important elements of the ESG approach, which integrates environmental, social, and governance aspects of organizational functioning. The formation of a sustainable business model requires consideration not only of the environmental consequences of production and economic activities, but also of the level of corporate social responsibility, the effectiveness of corporate governance, the transparency of managerial decision-making, and the quality of interaction between the organization and its stakeholders. Thus, the environmental management system serves as an important instrument for implementing ESG transformation by ensuring the integration of sustainable development principles into the strategy and current activities of the enterprise.

It should be noted that the application of the ESG approach contributes to strengthening the long-term sustainability of an organization through the formation of competitive advantages, minimization of environmental and reputational risks, enhancement of investment attractiveness, and adaptation of business entities to the growing demands of the state, society, and the international business community. As a result, environmental management is evolving from a tool for compliance with mandatory environmental protection requirements into one of the most important factors for ensuring sustainability and improving the overall efficiency of organizational activities in the long term.

With the expansion of the ESG agenda, there is a growing objective need for ESG diagnostics of organizations as a tool for the comprehensive assessment of their level of sustainable development. Conducting ESG diagnostics makes it possible to determine the degree of integration of environmental, social, and governance principles into the corporate governance system, identify existing risks, limitations, and problem areas, as well as assess the effectiveness of implemented sustainable development practices. The obtained results form an analytical basis for developing measures to improve the management system,

enhance the environmental and social responsibility of the organization, and ensure its compliance with contemporary international standards and the requirements of ESG transformation of the economy.

### 3.3 The concept of ESG diagnostics of an organization and methods of its implementation

In the new reality of the business landscape, there is an urgent need for an objective, comprehensive, and methodologically grounded assessment of an organization's ESG profile, i.e., for conducting ESG diagnostics.

ESG diagnostics is a comprehensive process for evaluating an organization's activities according to three key sustainable development criteria. It is positioned as a process that enables organizations to assess their current environmental, social responsibility, and corporate governance performance, as well as to develop a strategy for improving these indicators.

The main objective of ESG diagnostics is to obtain an objective picture of a company's compliance with sustainable development principles and to create a foundation for the development and integration of an ESG strategy into the business model.

However, despite the growing interest in the significance of ESG, the diagnostic process itself remains an area of methodological uncertainty and is associated with a number of challenges related to determining measurement objects, selecting relevant and comparable metrics for different industries, integrating ESG diagnostic results into traditional management systems and value chains, as well as the absence of a universal approach to conducting ESG diagnostics.

By its nature, ESG diagnostics can be classified according to various criteria (Table 1).

**Table 1.** Types of ESG Diagnostics of organizations.

Classification criterion	Type of diagnostics
By level of diagnostics	Microdiagnostics Macrodiagnostics
By methods of implementation	Comprehensive diagnostics
By frequency	One-time diagnostics Periodic diagnostics Continuous monitoring
By depth of analysis	Express analysis In-depth diagnostics
By initiator of implementation	Internal diagnostics External diagnostics

*Compiled by the authors*

For example, microdiagnostics includes a detailed analysis of documentation reflecting an organization's ESG practices: key documents such as corporate policies, sustainable development strategies, environmental protection reports, social programs and initiatives, as well as corporate governance standards are examined. Macrodiagnostics covers the public dimension of an organization's activities, including the analysis of websites, social media, public reporting, and policies available to society.

Comprehensive diagnostics involves the study of organizational activities, including the assessment of both qualitative and quantitative indicators. At the initial stages of implementing ESG practices in a company's operations, a one-time diagnostic assessment is necessarily conducted to determine the organization's readiness to embark on the path of sustainable development; subsequently, ESG diagnostics should become an ongoing process.

Depending on the objectives of the assessment, diagnostics may be either rapid (express)

or in-depth.

The initiators of diagnostics are most often company owners and top managers, as well as potential investors.

ESG diagnostics provides organizations with:

- identification of strengths and weaknesses from the perspective of ESG development;
- a foundation for developing an ESG strategy;
- a roadmap for transforming the organization into a more sustainable model;
- integration of the organization into the ESG agenda, ESG ratings, ESG rankings, and other initiatives;
- the first step toward obtaining “green” financing.

In practice, ESG diagnostics is usually carried out by specialized companies, consulting agencies, or analytical organizations engaged in the assessment of environmental, social, and governance aspects of corporate activities. However, large companies may establish specialized departments, including ESG diagnostic specialists.

Table 2 presents the main categories of service providers operating in the international ESG diagnostics market.

**Table 2.** Categories of entities providing ESG diagnostics services.

Category of entities	Examples in foreign countries
Consulting organizations	McKinsey BCG PwC
Specialized ESG consultants	Sustainalytics MSCI ISS ESG
Rating agencies	S&P Global Moody’s ESG Solutions Fitch Ratings
Analytical platforms and tools	Bloomberg ESG Refinitiv
Non-profit organizations and initiatives	CDP GRI SASB

*Compiled by the authors*

Thus, consulting companies specializing in ESG practices and ESG consultants include ESG diagnostics among their range of services. Rating agencies that assess companies, countries, or regions according to sustainable development and social responsibility criteria analyze the extent to which an organization’s activities comply with the principles of environmental, social, and governance responsibility, including through ESG diagnostics.

Analytical platforms serve as auxiliary tools and provide data for assessing ESG indicators. Non-profit organizations develop standards and methodologies for ESG assessment.

Large corporations, when establishing their own sustainability and ESG departments, often employ specialists responsible for conducting ESG diagnostics.

The Republic of Belarus is currently at the initial stage of developing ESG practices. Each of the organizations presented has its own methodology and designated stages of assessment, which can be reviewed on their official websites. ESG diagnostics in Belarus may be carried out by external organizations, including:

- ASB Consult – a leading audit and consulting company of the largest systemically important bank of the Republic of Belarus, JSC “ASB Belarusbank”;
- ASER – an international investment and consulting company providing a full range of

- services in the field of strategic and investment consulting;
- BIK Ratings – a rating agency accredited by the National Bank of the Republic of Belarus.
  - Organizations may also conduct ESG diagnostics independently:
  - with the involvement of the organization’s own specialists;
  - through the ESG calculator developed with the support of JSC “Belinvestbank.”
  - The choice between independent diagnostics and the involvement of external experts depends on the size of the company, the maturity of its ESG processes, and its strategic objectives.

Table 3 presents reference data for making decisions regarding the method of conducting ESG diagnostics.

**Table 3.** Summary table for choosing the method of conducting ESG diagnostics.

Criterion	Conducted Internally	Outsourced to Experts
Company size	Small and medium-sized businesses	Large businesses, corporations
ESG maturity stage	Initial stage	Growing or mature stage
Industry	Low-risk (IT, services)	High-risk (energy, extractive industries, finance)
Objective	Self-assessment, initial understanding	Attracting investments, compliance with regulatory requirements
Budget	Limited	Sufficient
Need for an objective external perspective	Not critical	Critically important
Need for ready-made solutions	No	Yes

*Compiled by the authors*

Thus, when making a decision regarding the method of conducting diagnostics, a number of factors should be taken into account, such as company size, ESG maturity stage, objectives, budget, and others.

ESG diagnostics of an organization represents an in-depth analytical study designed to:

1. Determine the current level of maturity and effectiveness of ESG practices;
2. Identify key risks and opportunities related to sustainable development;
3. Assess compliance with the growing requirements of regulators, investors, and the market;
4. Create a substantiated basis for the development or adjustment of ESG strategy and operational transformations.

Therefore, ESG diagnostics serves not only as a tool for assessing the current state of an organization in the field of sustainable development, but also as a mechanism for identifying areas for improving internal management systems.

### **3.4 Review of key strategic documents in the field of ESG strategy development**

The implementation of ESG principles in organizational activities is regulated by a number of strategic documents and legislative acts at both the international and national levels. These documents establish frameworks for sustainable development, corporate responsibility, and transparency of activities.

International documents in the field of sustainable development can conventionally be divided into the following groups:

1. Non-financial reporting standards;
2. Standards of activity in the field of sustainable development and ESG: frameworks.

The most widely applied non-financial reporting standards include:

- the system of international standards developed by the Global Reporting Initiative (GRI);
- international industry-specific non-financial reporting standards in the field of sustainable development developed by the Sustainability Accounting Standards Board (SASB);
- the integrated reporting standard, which includes both financial and non-financial information, developed by the International Integrated Reporting Council (IIRC);
- standards for the disclosure of non-financial information on greenhouse gas emissions developed by the Carbon Disclosure Project (CDP);
- the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The listed non-financial disclosure standards are not mandatory. Mandatory requirements for the disclosure of non-financial information are developed and approved at the national or supranational levels.

Standards of activity in the field of sustainable development and ESG include documents, initiatives, or frameworks. They establish principles of activity in the field of sustainable development that imply voluntary compliance. These frameworks do not contain mandatory requirements and allow flexibility in determining the direction of sustainable development and ESG activities.

All frameworks are classified into several groups, which are presented in Table 4.

**Table 4.** Classification of frameworks in the field of sustainable development, ESG, and environmental management.

Type of Framework	Name of Organization / Framework
Climate and environmental frameworks	TCFD (Task Force on Climate-related Financial Disclosures) – recommendations for the disclosure of information on climate-related risks and opportunities
	Science Based Targets initiative (SBTi) – an initiative helping companies set emission reduction targets in line with the Paris Agreement
	ISO 14000 Standards – a family of international standards developed by the International Organization for Standardization (ISO) to assist organizations in managing the environmental aspects of their activities
Social and governance frameworks	UN Global Compact – a UN initiative aimed at compliance with 10 principles in the areas of human rights, labor, environment, and anti-corruption
	ISO 26000 (Guidance on Social Responsibility) – an international standard providing recommendations for the implementation of social responsibility
	SDGs (UN Sustainable Development Goals) – 17 goals serving as guidelines for companies in the field of sustainable development
Investment and financial frameworks	PRI (Principles for Responsible Investment) – 6 principles of responsible investment supported by the United Nations
	GRESB (Global Real Estate Sustainability Benchmark) – a framework for assessing ESG indicators in the real estate and infrastructure sectors
	EU Taxonomy – a classification of economic activities aligned with sustainable development objectives
Corporate governance frameworks	OECD Principles of Corporate Governance – guidelines on corporate governance, including ESG aspects
	ICGN (International Corporate Governance Network) – a global organization developing corporate governance standards
Industry-specific frameworks	Equator Principles – standards for assessing environmental and social risks in projects, particularly in the financial sector
	IRMA (Initiative for Responsible Mining Assurance) – standards for responsible mining practices

*Compiled by the authors.*

Climate and environmental frameworks have been developed to address issues related to climate change and environmental challenges. They are used to coordinate efforts at the global, national, and local levels in order to minimize negative environmental impacts and adapt to changing climate conditions.

Thus, climate and environmental frameworks play a key role in coordinating efforts aimed at preserving the planet and ensuring a sustainable future for all.

Social and governance frameworks play a crucial role in ensuring the sustainable development of organizations, compliance with ethical standards, and the creation of long-term value for all stakeholders. They help organizations integrate sustainability principles into their strategy, operations, and corporate culture.

Investment and financial frameworks have been developed to integrate sustainable development principles into investment and financial decision-making processes. They help investors, financial institutions, and companies take ESG factors into account when assessing risks, opportunities, and the long-term value of assets.

Corporate frameworks represent structured approaches, standards, and tools that companies use to integrate sustainable development principles into their strategy, operations, and governance. These frameworks help organizations consider ESG factors, manage related risks and opportunities, and demonstrate accountability to stakeholders.

Industry-specific frameworks take into account the unique risks, opportunities, and requirements characteristic of each sector and help companies implement ESG practices that are most effective within their specific context.

The choice of an appropriate framework depends on the company's objectives, industry, and regulatory requirements.

In Belarus, ESG issues are gradually being integrated into national policy and legislation. Although the country does not yet have a comprehensive ESG strategy comparable to those adopted in some other countries, there are a number of strategic documents and legislative acts addressing environmental, social, and governance aspects.

All environmental documents can be divided into strategic documents and legislative acts. The strategic documents are presented in Table 5.

**Table 5.** Strategic documents and legislative acts regulating the environmental aspect of organizational functioning.

	Document title	Description
Strategic documents	National Strategy for Sustainable Socio-Economic Development of the Republic of Belarus until 2035	Includes goals for reducing greenhouse gas emissions, developing a green economy, and improving energy efficiency.
	State Program "Environmental Protection and Sustainable Use of Natural Resources" for 2021–2025	Aimed at improving the environmental situation, reducing pollution, and ensuring the rational use of resources.
	Action Plan for the Implementation of the Paris Agreement	Belarus ratified the Paris Agreement in 2016 and developed a plan for reducing greenhouse gas emissions.
	National Action Plan for the Development of the Green Economy in the Republic of Belarus for 2021–2025	The strategic objective of the plan is the development of an inclusive, smart, and digital green economy contributing to economic growth.
	Strategy for the Development of the Circular Economy of the Republic of Belarus until 2035	Aimed at ensuring economic growth through the transition from depleting to regenerative use of natural resources.
	UN Global Compact	Focused on the implementation of Principles 7, 8, and 9 regulating environmental aspects.

Continuation of Table 5.

Strategic documents	Transforming Our World: The 2030 Agenda for Sustainable Development	An action plan including 17 Sustainable Development Goals; Goals 6, 7, 12, 13, 14, and 15 are aimed at environmental sustainability and awareness.
	UNEP Project “Strengthening National Capacity for the Implementation and Sustainable Application in the Republic of Belarus of the Globally Harmonized System of Classification and Labelling of Chemicals”	The project aims to strengthen national capacity and create sustainable national infrastructure, including legislative, informational, and institutional frameworks for the implementation of the Globally Harmonized System of Classification and Labelling of Chemicals in Belarus.
	ISO 14000 Standards	A family of international standards developed by the International Organization for Standardization (ISO) to help organizations manage the environmental aspects of their activities.
Legislative acts of the Republic of Belarus	Law of the Republic of Belarus “On Environmental Protection” (November 26, 1992, No. 1982-XII)	Establishes the foundations of environmental policy, including standards for pollution reduction and protection of natural resources.
	Law of the Republic of Belarus “On Renewable Energy Sources” (December 27, 2010, No. 204-Z)	Stimulates the development of alternative energy sources, including solar, wind, and biomass energy.
	Law of the Republic of Belarus “On Waste Management” (July 20, 2007, No. 271-Z)	Regulates the processes of waste collection, recycling, and disposal.
	Decree of the President of the Republic of Belarus “On Improving the Procedure for the Management of Waste from Goods and Packaging” (January 17, 2020, No. 16)	Requires manufacturers and suppliers to ensure the collection, neutralization, or utilization of waste.
	Law of the Republic of Belarus “On Energy Saving” (January 8, 2015, No. 239-Z)	Establishes specific obligations for business entities in the field of energy conservation.

*Compiled by the authors.*

As can be seen, the relevant strategic documents have been adopted both at the international level and at the level of the Republic of Belarus. At the same time, the Republic has a sufficient number of legislative acts regulating the environmental activities of organizations.

The most important document regulating the social aspects of activities is the Constitution of the Republic of Belarus. It establishes the foundations of the legal, political, and economic system of the state. The Basic Law enshrines fundamental human rights and guarantees their implementation, defines the mutual obligations of citizens and the state, and regulates the procedure for the formation and functioning of public authorities.

Let us examine the strategic documents and legislative acts of the Republic of Belarus regulating the social aspects of organizational activities (Table 6).

**Table 6.** Strategic documents and legislative acts regulating the social aspect of organizational functioning.

	Document title	Description
Strategic documents	National Sustainable Development Strategy until 2035	Includes social goals such as improving quality of life, developing human capital, and ensuring equal opportunities.
	State Program “Public Health and Demographic Security” for 2021–2025	Aimed at improving the healthcare system and enhancing the population’s standard of living.
	State Program “Labor Market and Employment Promotion” for 2021–2025	Includes measures to support vulnerable population groups and create new jobs.
	National Action Plan for Ensuring Gender Equality in the Republic of Belarus for 2021–2025	Aimed at achieving equal rights and opportunities for men and women in all spheres of life.
	UN Global Compact	Focused on the implementation of Principles 1, 2, 3, 4, 5, and 6 regulating the social aspect.
	Transforming Our World: The 2030 Agenda for Sustainable Development	An action plan including 17 Sustainable Development Goals. Goals 1, 2, 3, 4, 5, 8, 10, and 11 are aimed at the social well-being of the population.
Legislative acts of the Republic of Belarus	Labor Code of the Republic of Belarus (July 26, 1999, No. 296-Z)	Regulates labor relations, including issues of occupational safety, equality, and non-discrimination.
	Law of the Republic of Belarus “On Labor Protection” (June 23, 2008, No. 356-Z)	Regulates relations in the field of ensuring safe working conditions and protecting the life and health of employees during labor activity.
	Law “On Trade Unions” (April 22, 1992, No. 1605-XII)	Aimed at creating safe working conditions, preventing occupational injuries, and protecting workers’ rights. Establishes clear obligations for employers and employees, as well as mechanisms of control and liability for violations.
	Law of the Republic of Belarus “On Pension Provision” (April 17, 1992, No. 1596-XII)	Regulates the procedure for assigning, calculating, and paying pensions to citizens. Defines pension rights, conditions for receiving pensions, types of pensions, sources of financing, and rules for calculation.
	Law “On the Rights of Persons with Disabilities and Their Social Integration” (June 30, 2022, No. 183-Z)	Aimed at ensuring the rights, freedoms, and social integration of persons with disabilities.

*Compiled by the authors.*

The presented strategic documents and legislative acts of the Republic of Belarus form a comprehensive system for regulating social sustainability and protecting citizens’ rights. National strategies and state programs are aimed at improving the quality of life of the population, developing healthcare, ensuring employment, promoting gender equality, and supporting the social integration of vulnerable groups. International initiatives, such as the UN Global Compact and the UN 2030 Agenda for Sustainable Development, confirm the country’s commitment to the principles of sustainable development and the achievement of social goals.

In turn, the legislative acts of the Republic of Belarus provide the legal framework for regulating labor relations, occupational safety, pension provision, and the protection of the rights of persons with disabilities. Taken together, these documents are aimed at

strengthening social stability, increasing the level of social protection of the population, and creating conditions for the country's sustainable socio-economic development.

Let us consider the governance aspect of organizational activities in the country. It is reflected in the following strategic documents and legislative acts presented in Table 7.

**Table 7.** Strategic documents and legislative acts regulating the governance aspect of organizational functioning.

	Document Title	Description
Strategic documents	National Sustainable Development Strategy until 2035	Includes goals aimed at improving transparency and the efficiency of public administration.
	State Program "Digital Economy" for 2021–2025	Aimed at digitalizing public services and increasing transparency in governance.
	UN Global Compact	Focused on the implementation of principles regulating the governance aspect.
	Transforming Our World: The 2030 Agenda for Sustainable Development	An action plan including 17 Sustainable Development Goals. Goals 16 and 17 address the governance aspect.
Legislative acts of the Republic of Belarus	Law of the Republic of Belarus "On Combating Corruption" (July 15, 2015, No. 305-Z)	Establishes measures to prevent corruption and enhance transparency in public and corporate governance.
	Law of the Republic of Belarus "On Public Procurement of Goods (Works, Services)" (July 13, 2012, No. 419-Z)	Regulates the procedures for public procurement.

*Compiled by the authors.*

Strategic documents and legislative acts related to ESG, as well as frameworks, help organizations structure their activities, improve transparency, and meet the expectations of stakeholders. It is important for organizations to monitor changes in legislation and standards in order to remain competitive and aligned with stakeholder expectations.

Thus, the regulatory documents that influence ESG diagnostics include international documents, national strategic documents, and legislative acts. Each of these documents is significant for conducting ESG diagnostics of an organization and for shaping an overall sustainable development strategy, as they define the requirements, principles, and directions of activity in the environmental, social, and governance spheres. Taking them into account makes it possible to assess an organization's compliance with modern ESG approaches, identify existing risks, and determine directions for further sustainable development.

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