

**Pázmány Péter Catholic University**  
**Faculty of Law and Political Science**  
**Doctoral School**

**Sustainability and ESG: Legal and Environment-Focused Management Opportunities in  
the Context of Non-Corporate Organisations**

**Theses**

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**Budapest**

**2026**

1. It can be concluded that the personal scope of environmental management is increasingly expanding; confirmation of this hypothesis could provide a promising basis for the integration of non-corporate organisations as well.
2. It should be emphasised that the operations of non-corporate organisations—whether related to ESG or other aspects of sustainability—also “require” similar considerations from the organisation involved, and in this regard, the implementation of the EMAS system can serve as a good initiative.
3. It can be stated that, in the EMAS system, the environmental declaration must be reviewed at regular intervals (every 3 or 4 years) by an independent environmental auditor, whereas there is no specific requirement for this under the ISO standards, and in the case of ESG, the report is audited annually. At this point, it can be concluded that the ESG system has stricter rules compared to EMAS, which was developed and implemented within a self-regulatory system.
4. I would like to illustrate one of the main conclusions of my doctoral dissertation with the words of Professor Gyula BÁNDI: organisations must be supported in the implementation of environmental regulations through the establishment of simpler procedural rules, and the introduction of effective legal regulations must be encouraged.<sup>1</sup> I agree with the professor that deregulation and the institution of “support” are of extraordinary importance in relation to these efforts.
5. It is important to note that, in the different systems I have examined, an organisation has its activities reviewed by an auditor (external or internal) with whom it has a contractual relationship. The auditor can provide effective recommendations and advice, whether regarding the implementation of a standard, the integration of the EMAS system, or the performance of ESG-related tasks. Defining the auditor as a person under EMAS, as described above, may reveal a close connection to the rules and legitimacy of ESG contributors (such as the ESG consultant or ESG certifier).
6. It should be mentioned that the non-binding CSR guidelines established by the European Union were not as effective as the comprehensive legal and sustainability framework that ESG represents today. This argument clearly demonstrates that the rationale for the transition from “voluntary to mandatory” is unquestionable.
7. Having reviewed the structure of the doctoral dissertation, it can be stated that, based on an analysis of the legal aspects of self-regulation and CSR in the organisations I examined, these appear to be most developed in terms of labor law regulations. Given that participation on the board of supervisors also encompasses the “participation” of employee representatives, I recommend “incorporating” the legal institution of the current Hungarian Civil Code<sup>2</sup> regarding the “election and recall of employee representatives” into the articles of incorporation of companies willing to join EMAS, which, in my opinion, would help avoid future legal debates and unclear situations.
8. In connection with the previous statement, I would also like to note that employees—that is, the people who belong to the organisation—play a significant role in environment-focused

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<sup>1</sup> Gyula BÁNDI: On the Right to Sustainable Development. Pro Futuro, The Rights of Future Generations, 2013/1, Vol. 3, 2013, p. 17.

<sup>2</sup> Paragraph 3:125(1) of Act V of 2013 on the Civil Code

management systems and ESG regulations, and that there is a strong emphasis on forming the perspective of this group of stakeholders.

9. It can be clearly stated that the sacred nature of legal entities in canon law distinguishes these organisations from their non-religious counterparts; however, this does not preclude the implementation of an environmental management system—such as the EMAS system or the ISO international standard—or the adoption of ESG-compliant practices within a self-regulatory framework. We can also associate the voluntary adoption of ESG standards with this conclusion.

10. A significant feature of religious communities operating in our country is that, in parallel with their religious activities, they also participate in public service, including environmental protection activities. I continue to consider relevant the hypothesis that the nature of these organisations, which are legal entities under ecclesiastical law, provides them with the theoretical possibility of participating in a self-regulatory system and introducing an environment-focused management system.

11. I consider it important to note that the “good practices” analysed in the case of church organizations, and the “collaborations” presented can also enrich the “life” of the church community, encourage the faithful to take collective action, and increase their environmental awareness if a church organisation operates according to an environmentally focused management system.

12. Considering the dissertation as a whole, I do not believe it is an overstatement to confirm the hypothesis that the Church—by examining the possibilities for legal and regulatory implementation—may adopt documents and norms with binding force regarding sustainability for its organisations.

13. It can be stated that one of the greatest benefits of the ISO 14001 standard is that a common language is beginning to develop in the field of environmental management, which is reflected not only in national legislation and other regulatory frameworks but has also led to the integration of different standards into regulations across numerous continents. This assertion is supported by the fact that standards played a prominent role in all non-corporate organisations examined in the dissertation, as well as in all systems analyzed.

14. It is clearly verifiable that the introduction and effective implementation of an environment-focused management system—or, potentially, a standard—does not mean the standardisation of religious practices within a church organisation. In this case, certification focuses on how well such a system fits the characteristics of the given organisation, but it cannot extend to the level of religious procedures, as that—in my opinion—would harm the integrity of the church.

15. It should be emphasised that the establishment of a sustainability office—as a separate organisational unit within the organisation—among ecclesiastical legal entities can create a point within that organisation whose authority extends to the collection of risk analysis information.

16. Given the fact that the audit process was of paramount importance in all the systems I analysed, it can be stated that if a country establishes its own environmental management system, its auditors will be better able to comply with national regulations, have a better understanding of them, and thus perform their work more effectively. A clear conclusion can

also be drawn regarding the fact that the audit process of the EMAS system can effectively support an organisation's ESG risk assessment.

17. I also consider it important to validate the statement that reporting is not an ethical choice but a strategic obligation, and that it also creates unique competitive advantages. I believe this principle will underpin the entire ESG regulatory framework in the future, even for organisations that are not currently required to comply with ESG regulations.

18. Aside from avoiding 'greenwashing', the only statement that can be justified is that certain organisations, rather than issuing comprehensive reports, publish the operation of their previously presented environmental management system and the principles of their environmental policy as part of their environmental activities—a practice that I consider an 'incorrect procedure'. —in my opinion—this could serve as an excellent first step for non-corporate organisations in the context of self-regulation.

19. With regard to ESG standards, it is clear to the non-corporate sector that ESG consultants registered with the Supervisory Authority for Regulated Activities may also be involved in the preparation of ESG reports.

20. The publication of an ESG report is an excellent opportunity to communicate ESG activities to the wider public. It should also be noted that this type of public information is related in many ways to both the publication of environmental statements under the EMAS system and the communication of sustainability strategies by church or university organisations to the outside world. It should be emphasized, however, that while the latter takes place within the framework of self-regulation, the publication of ESG reports is already a mandatory, cogent, and normative obligation.

21. Related to the previous thesis is the fact that public information is not only obligatory under the ESG system, but is also extremely important for organisations that voluntarily disclose data; this can be achieved through the publication of reports under the ESG system or through the publication of other documents under different regimes (e.g., EMAS).

22. Analyzing the principle of materiality, it can be concluded that Hungarian ESG regulations have broken with the dual materiality principle, which would make it easier for organisations to comply with ESG principles within the framework of voluntary legal compliance.

23. It can also be concluded from the scope of the ESG principles that they have been defined in the ESG Act with a sufficiently high level of abstraction, such that they do not merely represent an obligation for corporate entities. I also note that the principles mentioned must be implemented into the organisational culture of both types of non-corporate organisations (church and university) that I have examined if these organisations voluntarily commit to operating in compliance with ESG standards.

24. This unfortunately confirms the thesis that legislative processes and administrative structures cannot keep step with the speed of technological innovation, so that regulatory frameworks and the internal operations of government agencies (and, I would argue, non-corporate organisations in many cases as well) often respond to various changes only with a delay. It can also be stated that strategic planning plays a key role, one that must take into account legal, data protection, and ethical aspects.

25. Taking my dissertation as a entirety, my clear opinion is that the concept of corporate social responsibility under the current Hungarian ESG law can, by analogy, be extended to certain non-corporate organisations—and therefore to the operation of a university as well.

26. I believe that all the documents I have examined in the framework of my dissertation are essential for the sustainable operation of a university; however, the sustainability strategy—*primus inter pares*—still stands out from the other regulatory documents. One of the main reasons for this is that while other documents (such as organisational and operational regulations and institutional development plans) indirectly support sustainability, the sustainability strategy allows for the specific sustainability objectives of the institution to be directly defined.

27. It is important to note that a quality management policy shares similarities with a sustainability declaration in several aspects, whether in terms of the target group or the stakeholders involved.

28. It is also necessary to mention the option for a university to establish a complaint-handling system. The system—modeled after the ESG Act—allows students, lecturers, staff, and everyone else to report social responsibility and environmental risks, as well as infringements of these obligations.

29. Finally, one possible direction for the development of legal regulations could be for members of the higher education sector to prepare ESG reports in accordance with Hungarian law, which must include disclosure, (pre-)auditing, and certification.