

Mapping Green Human Resource Management Practices in Latvian Enterprises: Insights for Sustainable Governance and ESG Reporting

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Achieving sustainability goals has become a key priority in today's business environment, encouraging companies to reassess their internal governance mechanisms and develop new functions that support long-term value creation. One increasingly emphasized aspect of sustainable governance is Green Human Resource Management (GHRM), which refers to the strategic integration of environmental and sustainability principles into human resource practices. At the same time, the European Union's new regulatory framework for sustainability reporting — particularly the Corporate Sustainability Reporting Directive (CSRD) — calls on companies to systematically disclose their performance in environmental, social, and governance (ESG) areas. As a result, GHRM is being recognized not only as a managerial innovation but also as an essential component in preparing comprehensive sustainability reports.

Although the theoretical foundation and potential benefits of GHRM have been widely discussed in international academic literature, its practical implementation in Latvian enterprises remains underexplored. Existing research tends to focus on higher education institutions or public sector organizations, while the private business sector has received significantly less empirical attention.

The aim of this study is to identify the most common GHRM functions currently implemented in Latvian enterprises and to evaluate their significance in the context of sustainable governance and ESG reporting. The following key questions are addressed: Which GHRM practices are the most prevalent in Latvian companies? What areas do these practices focus on? To what extent do these functions contribute to achieving sustainability goals and aligning with new reporting requirements?

The theoretical framework of the study is based on a review of GHRM models using academic literature and international best practices, particularly from EU member states. Based on this analysis, a methodology was developed to identify and classify GHRM practices. The main empirical method was a structured survey conducted among companies in various sectors of the Latvian economy, including manufacturing, services, and creative industries. The survey identified GHRM-related activities such as environmentally conscious recruitment and training, the use of digital solutions in HR processes, the creation of resource-efficient workplaces, and employee involvement in environmental initiatives. These practices contribute to building an organizational culture rooted in sustainability and serve as a tool for achieving sustainability goals and enhancing the quality of ESG reporting.

The findings show that while awareness of GHRM exists in many organizations, the depth and formalization of these practices vary considerably. The most widespread functions include the implementation of environmentally friendly workplace procedures (such as waste reduction and energy saving), the use of digital HR tools, and employee awareness-raising on environmental responsibility. However, only a small number of companies have incorporated GHRM into their strategic documents or explicitly linked these practices to ESG goals and indicators.

The study reveals a growing but fragmented landscape of GHRM in the Latvian business environment. Some companies demonstrate a high level of GHRM integration, while others implement such practices on an ad hoc or informal basis. This highlights the need for additional support frameworks, guidelines, and incentives to help organizations adopt GHRM more systematically. Furthermore, linking GHRM to sustainability reporting mechanisms can improve transparency and accountability, thereby contributing to a broader transition toward sustainability in the corporate sector.

Keywords

green human resource management, sustainability reporting, ESG, sustainable governance, Latvian enterprises, GHR functions, corporate sustainability