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Compliance First, ESG Second: Regulatory Entry Requirements as the Foundation of ESG Governance for Chinese Fragrance and Cosmetics Exporters in Kazakhstan

Siqiang An

Farabi International Business School, Al-Farabi Kazakh National University, Almaty 050040, Kazakhstan;

Email: siqiangan@gmail.com

Abstract: Purpose: Chinese fragrance and cosmetics firms seeking entry into Kazakhstan face mounting expectations regarding environmental, social and governance (ESG) performance, yet commercial ESG ratings frequently contradict one another and few small and medium-sized exporters are rated at all. This article contends that mandatory market-entry regulation, rather than voluntary ESG reporting, constitutes the most observable and the most consequential layer of ESG governance for such firms. Design/methodology/approach: The study adopts a documentary policy analysis. It examines the Eurasian Economic Union (EAEU) technical regulation TR CU 009/2011 on the safety of perfumery and cosmetic products, together with Kazakhstan's extended producer responsibility (EPR) regime for packaging, and interprets both through institutional theory and the literature on legitimacy, ESG rating divergence and greenwashing. The regulatory corpus was rebuilt from consolidated texts of the instruments currently in force, including all amendments to September 2026; the corpus and the coding protocol are documented in Appendices A and B. Each requirement is coded to an ESG dimension and to the type of evidence it generates. Findings: The analysis produces a three-tier compliance ladder: a licence to sell (product safety, labelling and conformity assessment), a licence to operate (packaging-waste accountability and other host-country obligations), and a licence to lead (voluntary disclosure and certification). Mandatory instruments address several of the matters ESG frameworks ask firms to demonstrate, and they generate documents whose meaning is fixed by law. Their focus, however, remains on the product and its end of life, with little attention to upstream sourcing or supply-chain labour conditions. Voluntary schemes exhibit the opposite pattern, which suggests that the two layers are complementary rather than substitutable. A third finding emerges from the rebuilt corpus: both instruments were amended repeatedly between 2021 and 2026, so the compliance base is not a fixed threshold but a moving one, and the currency of a firm's documentation becomes part of what compliance means. Originality/value: The article reframes ESG for emerging-market cross-border firms as a sequenced compliance problem, offers four propositions for future testing, and derives a six-step roadmap for exporters and their local partners.

Keywords: ESG Governance, Cross-Border Enterprises, Cosmetics and Fragrance, Regulatory Compliance, Institutional Theory, Kazakhstan, Eurasian Economic Union

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1. Introduction

Over the past decade, environmental, social and governance (ESG) considerations have moved from the periphery of corporate reporting to the centre of strategic management. For firms operating across borders the shift is especially demanding, since they must satisfy investors and consumers at home while meeting the legal and social requirements of each host country. That burden weighs more heavily on firms from emerging economies entering other emerging economies, where regulation evolves rapidly, enforcement is uneven, and the tools developed-market firms use to communicate ESG credentials—commercial ESG ratings above all—are only patchily available.

The fragrance and cosmetics sector illustrates the problem clearly. Its products are applied to the human body, so safety and transparency are inseparable from consumer trust; its supply chains draw on agricultural and chemical raw materials, so sourcing decisions carry environmental and social consequences; its packaging is small-format, multi-material and short-lived, so the end-

of-life burden is significant; and its marketing relies heavily on claims about naturalness, safety and ethics, which makes it a natural setting for greenwashing. Chinese brands in the sector have increasingly looked beyond their large domestic market, and Central Asia—geographically close, linked by established trade and predominantly Russian-speaking—is an attractive but under-researched destination. Kazakhstan, the largest economy in the region and a member of the Eurasian Economic Union (EAEU), is the natural entry point.

Existing scholarship on ESG rarely addresses this situation. Most empirical work concerns listed firms in developed markets and relies on commercial ESG ratings as its measure of performance. Yet these ratings are known to diverge substantially across providers (Berg et al., 2022), and more disclosure does not necessarily produce more agreement (Christensen et al., 2022). For a small or mid-sized Chinese exporter that is not covered by any rating agency, the practical question is therefore not how to improve a score, but what, concretely, it must do and be able to show in order to be regarded as a responsible market participant in Kazakhstan.

This article proposes that the most useful starting point for answering that question is not voluntary ESG reporting but mandatory market-entry regulation. Before a cosmetic product can lawfully be placed on the Kazakh market, it must satisfy the safety, labelling and conformity requirements of the EAEU technical regulation TR CU 009/2011. Once it is on the market, its packaging brings the importer or producer within Kazakhstan's extended producer responsibility (EPR) regime. These obligations are legally binding, produce documentary evidence, and are enforced by state authorities. They therefore constitute an observable and verifiable core of ESG governance, one that exists whether or not the firm ever publishes a sustainability report.

The claim is deliberately bounded. It is not that compliance is ESG, nor that it is a sufficient basis for an ESG strategy; the instruments examined below are silent on several matters ESG frameworks treat as central. It is narrower: where ratings are absent and voluntary signals weak, the compliance layer is the part of a firm's ESG position that can actually be evidenced, and is therefore the rational place to begin. Section 2.4 sets out what distinguishes this framing from existing work.

The article makes three contributions: it maps the mandatory requirements such exporters face onto the environmental, social and governance dimensions, showing where regulation already does ESG work and where it does not; it develops a three-tier compliance ladder and four propositions linking mandatory compliance to voluntary practice; and it derives practical implications for exporters and their local partners. The argument is conceptual and documentary; it does not test hypotheses with firm-level data, and its limitations are discussed in Section 7.

The remainder of the article is organised as follows. Section 2 reviews the theoretical background and positions the argument against prior work. Section 3 describes the research design, the regulatory corpus and the coding protocol. Section 4 summarises the regulatory environment as currently in force. Section 5 presents the analysis and propositions. Section 6 discusses managerial implications, Section 7 sets out limitations and directions for future research, and Section 8 concludes.

2. Theoretical Background

2.1. Institutional Pressures and Legitimacy for Foreign Entrants

Institutional theory holds that organisations survive not only by being efficient but by conforming to the rules, norms and beliefs of their environments. DiMaggio and Powell (1983) distinguished three mechanisms through which institutions shape behaviour: coercive pressures from laws and from dependence on powerful actors, normative pressures from professional standards and shared expectations, and mimetic pressures to imitate others under uncertainty. Scott (2014) recast this as three institutional pillars—regulative, normative and cultural-cognitive—differing in the basis of legitimacy they confer: legal sanction, moral obligation and shared understanding.

For cross-border firms the institutional environment is doubly complex. Kostova and Zaheer (1999) argued that such firms face a legitimacy problem arising from the multiplicity of institutional settings they must satisfy, the difficulty of interpreting unfamiliar host-country expectations, and the capacity of any one unit's actions to affect the whole organisation's reputation. The institution-based view of strategy (Peng et al., 2009) reinforces the point, treating formal and informal institutions as a direct determinant of strategic choice rather than a background condition. Applied to ESG, these perspectives suggest that a cross-border firm's ESG governance is shaped first by the non-negotiable coercive pressures of host-country regulation, and only then by the more discretionary normative and mimetic ones.

This ordering matters for emerging-market entrants. A Chinese cosmetics firm entering Kazakhstan does not initially face the diffuse pressure of investor ESG expectations that dominates the literature on listed multinationals. It faces a concrete regulatory threshold. Legitimacy in the host market begins with the regulative pillar, and it is through this pillar that the firm first demonstrates that it can be trusted with a product intended for use on the body.

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2.2. The ESG Measurement Problem and Its Consequences for Market Entrants

ESG ratings from different providers correlate far less than credit ratings do. Berg et al. (2022) decomposed the divergence into differences in scope, measurement and weighting, finding measurement differences—disagreement over how to quantify the same attribute—the largest component. Christensen et al. (2022) added a counter-intuitive result: greater disclosure is associated with greater, not lower, disagreement among raters, because it creates more room for divergent interpretation.

For small and medium-sized exporters this has a specific implication. Where ratings are unavailable or inconsistent, stakeholders in the host market—distributors, platform operators, retailers, regulators and consumers—lack a shared reference point for judging ESG performance, and evidence produced under a legal regime, standardised and checkable by third parties, acquires disproportionate importance. A certificate of conformity, a test protocol, a contract with a waste-management operator: each is a piece of ESG-relevant information that does not suffer from the measurement problem in the way that a composite ESG score does, because its meaning is fixed by law.

Precision matters here, because the argument depends on it. To say that such a document's meaning is fixed by law is to say that its referent is determinate: a declaration registered under TR CU 009/2011 attests that specified tests were performed against specified limits, and any two observers consulting the instrument will agree on what has been attested. It is not to say that the document measures ESG performance. The referent is narrow, it is silent on everything the instrument does not regulate, and it does not by itself evidence continuing compliance after issue. Throughout this article, describing compliance evidence as more 'reliable' than a voluntary signal is a claim about determinacy of meaning and third-party verifiability within a narrow scope—not about breadth of coverage or overall ESG quality.

2.3. Voluntary Claims, Certification and Greenwashing in Cosmetics

Where mandatory regimes end, voluntary claims begin, and the greenwashing literature warns that such claims are open to abuse. Delmas and Burbano (2011) showed that firms make selective or misleading environmental communications more readily where regulatory pressure is weak, where the market rewards green positioning, and where incentives and information asymmetries favour claim-making over substantive action. Cosmetics is particularly exposed: consumers cannot verify an ingredient's origin or a package's recyclability by inspection, so they rely on labels, logos and brand narratives.

Voluntary certification is the usual response to this information problem, but its credibility varies. Comparing 24 prominent sustainability schemes used in the cosmetics industry, Costa et al. (2026) report three relevant findings: coverage is uneven across the value chain, with upstream phases such as ingredient sourcing addressed well and downstream phases including consumer use, packaging and circularity markedly under-addressed; environmental criteria dominate while social and governance criteria are inconsistently integrated; and many schemes rely on confidential audits or self-declaration, which limits the assurance available to consumers and leaves room for greenwashing. They conclude that certification alone is an insufficient assurance tool.

Taken together, the literatures reviewed in this section lead to a simple analytical stance. For a cross-border cosmetics exporter, mandatory regulation supplies the coercive base of legitimacy and a body of verifiable evidence; voluntary schemes supply normative signals of variable reliability; and commercial ESG ratings, where they exist, supply a summary that is inconsistent by construction. The question for the analysis that follows is how much ESG work the mandatory layer already does, and which gaps it leaves for the voluntary layer to fill.

2.4. Positioning: What a Compliance-First Perspective Adds

Each of these three literatures contains part of the present argument, and it is worth stating which part is not yet there. Institutional theory establishes that coercive pressure is analytically prior to normative and mimetic pressure, but treats regulation as a source of pressure on the firm rather than of evidence about it; the documents compliance generates are rarely part of the analysis. The ESG-measurement literature establishes that composite ratings are unreliable, but responds by seeking better measurement of the same construct, and addresses firms that are rated in the first place. The certification literature compares voluntary schemes with one another, taking the mandatory floor as background.

The contribution is to join these observations for a population the literature largely omits: unrated small and mid-sized exporters entering an emerging host market. For them the regulatory layer is not background but is at once the binding constraint on market access, the principal source of third-party-verifiable information about their conduct, and—as Section 4 shows—a moving target. Treating it so yields a sequencing claim rather than a measurement claim: not how to score a firm's ESG performance, but in what order it should build a position that can be evidenced at all. The framework thus extends the institutional view rather than applying it, and is offered as a conceptual contribution to be tested, not a validated finding.

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3. Research Design

3.1. Approach and Units of Analysis

The study is a documentary policy analysis with a conceptual orientation. Its aim is theory-building rather than theory-testing: to derive, from an examination of the regulatory instruments that govern market entry, a set of propositions about how mandatory compliance and voluntary ESG practice relate to one another for Chinese fragrance and cosmetics exporters in Kazakhstan.

The units of analysis are regulatory instruments, not firms. Two instruments were selected because they apply to virtually every exporter of packaged cosmetic products, regardless of size or ownership. The first is the technical regulation of the Customs Union TR CU 009/2011 "On the safety of perfumery and cosmetic products", which applies throughout the EAEU and therefore in Kazakhstan. The second is Kazakhstan's extended producer responsibility regime for packaging, established under the Environmental Code and the government rules on the extended obligations of producers and importers. Other layers of host-country regulation, such as consumer-protection law and the rules of online marketplaces, are acknowledged in Section 4.4 but are not analysed in detail.

3.2. The Regulatory Corpus and the Verification Procedure

Because the analytical claims of this article rest on what the instruments actually require, the corpus was assembled and verified as a distinct step rather than assumed. Each instrument was first identified by its official title, adopting act, number and date. Its amendment history was then traced to establish which consolidated version is currently in force, since both instruments have been amended repeatedly and a superseded version would misdescribe the obligation. The consolidated text in force was consulted, together with the subordinate acts that give it operative content—for the EPR regime, the resolution approving the Rules and the ministerial orders on own-collection-system requirements and on calculation of the recycling payment. Finally, each substantive statement in Section 4 was traced to a specific instrument and, where the provision is identified in the consolidated text, to a specific article, appendix or paragraph.

Appendix A sets out the corpus in full, giving for each document its type, number, date of adoption, the version consulted, the date of consultation and the source. Two features of it bound what the analysis can claim. The texts consulted were consolidated versions published by national and regional legal-information systems rather than official gazettes, which is ordinary working practice but means the article reports the law as those systems present it. And the instruments are published in Russian and Kazakh; English renderings here are the author's working translations, and the official-language version governs in case of discrepancy.

The procedure produced one correction of substance. The Rules approved by Government Resolution No. 28 of 27 January 2016 were repealed with effect from 7 November 2021 and replaced by those approved by Government Resolution No. 763 of 25 October 2021, itself since amended, most recently by Government Resolution No. 808 of 10 September 2026; the version relied on is the consolidated text in force on 30 September 2026. Section 4.2 is built on the current Rules. It also produced a finding not visible before the amendment histories were traced, reported in Section 4.3.

3.3. Identification of the Scholarly Literature

The theoretical literature was identified through targeted searches of Scopus, Web of Science and Google Scholar between June and September 2026, combining the terms "ESG rating divergence", "ESG rating disagreement", "institutional theory" with "legitimacy" and "multinational", "greenwashing", and "sustainability certification" with "cosmetics". The search was deliberately narrow and is not offered as a systematic review: the aim was to establish the three theoretical anchors of Section 2, not to map a field. Works were retained if peer-reviewed, if they addressed an anchor directly, and if they were either foundational for the construct used or among its most recent treatments; sector- and region-specific material was identified by citation tracking from those works. The reference base is small by design, and Section 7 notes the corresponding limitation.

3.4. Coding Procedure

The analysis proceeded in three steps. First, each requirement was extracted from the instruments and described in terms of what it demands of the firm and what documentary evidence it generates. Second, each requirement was coded to the ESG dimension or dimensions it principally serves: environmental (E), social (S) or governance (G). Third, the coded requirements were compared with the coverage pattern of voluntary schemes reported by Costa et al. (2026) in order to identify areas of overlap and gaps. The resulting mapping is presented in Section 5.1, and the propositions derived from it are stated in Section 5.4.

Three coding rules were applied, stated here so that the mapping can be reproduced or contested. Under the assignment rule, a requirement is assigned to a dimension only where the instrument's stated purpose, or the requirement's direct practical effect, falls within it; requirements with a defensible claim on more than one dimension are assigned to each, with no weighting between them. Under the evidence rule, a requirement is recorded as generating evidence only where the instrument, or a subordinate act

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made under it, requires a document to be created, registered or retained; documents a firm might produce voluntarily are excluded. Under the scope rule, only requirements falling on the exporter, or on the local party whose performance the exporter must contractually secure, are included; obligations of state bodies and of the EPR operator are described in Section 4 as context but not coded.

Appendix B applies these rules item by item, linking each coded requirement to its instrument and, where identified, its provision, and recording the basis of assignment. The coding was performed by a single author without independent duplication, a limitation acknowledged in Section 7; Appendix B is offered so that the judgements are at least transparent and separately contestable.

Three kinds of statement are kept distinct throughout, because conflating them is the principal interpretive risk in work of this type. Statements about what an instrument requires are legal facts, traceable through Appendix A. Statements about which ESG dimension a requirement serves, and about the evidentiary quality of the documents it generates, are interpretations made under the rules above. Statements about how compliance relates to voluntary ESG practice are propositions, advanced for testing and not established here. The mapping in Section 5.1 marks the boundary explicitly and the propositions are labelled as such.

4. The Regulatory Environment

This section describes the two instruments as they stand in September 2026. Because both have been amended repeatedly, each subsection states the version relied on; Appendix A gives the full corpus.

4.1. The EAEU Technical Regulation on Perfumery and Cosmetic Products

Kazakhstan has applied common technical regulation to cosmetics since it joined the Customs Union with Belarus and Russia, and it has done so within the EAEU since the Treaty on the Eurasian Economic Union entered into force on 1 January 2015. The regulation of central relevance is TR CU 009/2011 “On the safety of perfumery and cosmetic products”, adopted by the Customs Union Commission by Decision No. 799 of 23 September 2011 and in force since 1 July 2012. It applies to perfumery and cosmetic products in consumer packaging released into circulation in the territory of the member states, and it excludes categories such as products intended for ingestion, inhalation, injection, implantation or tattooing.

The instrument has been amended five times by decisions of the Council of the Eurasian Economic Commission; Table A1 gives the full chain. Two of them matter here, and they stand in different positions. Decision No. 114 of 29 November 2024 entered into force on 24 December 2025 and is part of the law as it stands, save for one element—the assessment of toxicological indicators by analysis of ingredients—deferred from 1 July 2026 to 1 July 2027 by Council Decision No. 85 of 9 July 2026. Decision No. 74 of 12 September 2025 has not yet entered into force: it takes effect on 28 October 2026, and the formaldehyde labelling requirement it introduces applies from 1 January 2027. Collegium Decision No. 31 of 10 March 2026 governs the transition, preserving declarations accepted and registration certificates issued before 28 October 2026 until their own expiry; certificates issued before 24 December 2025 remain valid until 24 December 2030 under Collegium Decision No. 24 of 4 March 2025. Below, requirements in force as at 30 September 2026 are stated in the present tense, and forthcoming ones are identified by commencement date.

The regulation has three functional components. The first is a set of safety requirements: products must meet specified microbiological indicators, physico-chemical parameters such as acidity for relevant categories, and toxicological limits, including heavy-metal limits for products containing natural plant or mineral raw materials above a minimal proportion. Permitted, restricted and prohibited substances are set out in appendices, and it is these that the recent amendments chiefly revise. Decision No. 114, in force since December 2025, admits validated in vitro methods as an alternative to animal testing for certain toxicological endpoints. Decision No. 74 will, from 28 October 2026, add fourteen substances to the prohibited list and revise the lists of permitted substances, preservatives and ultraviolet filters; the threshold at which formaldehyde must be declared on the label will fall from 0.05 per cent to a theoretical concentration exceeding 0.001 per cent from 1 January 2027. An exporter preparing a launch in the coming months is therefore working against two sets of limits at once. The regulation therefore translates consumer safety into measurable, testable criteria whose content is periodically revised.

The second component is a labelling regime. Information must appear in the state language or languages of the member state in which the product is sold, although the manufacturer’s name and certain quantities may be in Latin characters. Mandatory content includes the product name and purpose, the manufacturer’s name and location, the nominal quantity, the expiry date or period after opening, the ingredient list, and any required warnings. In Kazakhstan market practice is to label in both Kazakh and Russian, commonly through a localised label or a sticker applied before customs clearance. Decision No. 114 of 2024 tightened this component in ways bearing directly on the categories such an exporter is likely to sell: products intended for children must be identified as such in the product name or designation of purpose; a new category of “family” cosmetics, intended for several age groups, must state the minimum age of the user and, where marketed for children under fourteen, must satisfy the requirements for children’s cosmetics; names identical or confusingly similar to those of registered medicines or medical devices are prohibited; ingredient functions must be specified; and packaging imitating food or pharmaceutical products is prohibited.

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The third component is conformity assessment. Most products are placed on the market on the basis of a declaration of conformity, drawn up under one of the declaration schemes provided by the regulation, which the applicant draws up on the basis of test reports and technical documentation and registers in the EAEU system. Products listed in Appendix 12 to the regulation must instead undergo state registration under the corresponding registration schemes—a more demanding procedure that involves a formulation dossier, test protocols and evidence of manufacturing compliance. That list covers, among other categories, children's cosmetics, products for skin whitening, hair dyes and perming preparations, depilatory products, chemical peels, artificial-tanning preparations, and products containing nanomaterials or fluoride compounds above stated thresholds; Decision No. 114 of 2024 added "family" cosmetics marketed for children under fourteen to it. Products that comply are marked with the single mark of circulation on the market of the Union, commonly called the EAC mark.

Two features matter for the analysis. First, the regulation is built around a responsible person within the Union: conformity assessment is generally initiated by an applicant registered in a member state, which for a foreign manufacturer means a local importer, distributor or authorised representative. Second, it generates a durable body of documentation—test protocols, declarations or registration certificates, technical files and compliant labels—open to checking by the authorities and by commercial counterparties.

4.2. Extended Producer Responsibility for Packaging in Kazakhstan

The second instrument concerns what happens to the product's packaging once it is sold. The regime rests on the Environmental Code of the Republic of Kazakhstan, Code No. 400-VI of 2 January 2021, whose Articles 386 to 392 govern the extended obligations of producers and importers and the status, powers, liability and transparency of the operator. The operative rules are those approved by Government Resolution No. 763 of 25 October 2021, in force from 7 November 2021 and amended since, the version relied on here being the consolidated text in force on 30 September 2026, which incorporates the amendments made by Government Resolution No. 808 of 10 September 2026 discussed below. That resolution repealed the earlier Rules approved by Government Resolution No. 28 of 27 January 2016 and the amendment made to them by Resolution No. 377 of 20 June 2020.

So far as a cosmetics exporter is concerned, the scope of the regime is packaging: polymer, glass, paper, cardboard and metal packaging, and packaging of combined materials, alongside other product groups such as vehicles, batteries and electrical equipment that lie outside the present subject matter. The obligation falls on the producer of goods in Kazakhstan and on the importer of goods into Kazakhstan; it arises for a producer when the finished product is recorded in its accounts, and for an importer when the goods cross the state border—so that for an imported cosmetic product it attaches at the point of import, and to the importing party.

It may be discharged in one of two ways. The obligated party may operate its own system for the collection, transport, preparation for re-use, sorting, treatment, recycling, neutralisation or disposal of the waste arising from its products and packaging, in which case that system must satisfy requirements approved by ministerial order and the party must document what it has actually collected and processed under the Rules approved by Order of the Minister of Ecology, Geology and Natural Resources No. 690 of 9 November 2022. Alternatively it may contract with the operator of extended obligations and make the recycling payment (утилизационный платеж), calculated under the Methodology approved by Order No. 448 of 2 November 2021, the operator then assuming the organisation of collection and recovery. The second route is in practice the one taken by importers of packaged consumer goods, since operating a compliant collection system for small-format cosmetic packaging is not realistic for such a firm. The Code and the Rules also provide exemptions, including for exported goods.

The documentary form of the second route changed while this article was under review, in a way that bears directly on its argument. Government Resolution No. 808 of 10 September 2026, in force from 22 September 2026, amended the Rules to introduce a certificate of payment of the recycling payment as the instrument confirming fulfilment of the extended obligation. The procedure is prescribed: the obligated party applies through the operator's portal or on paper, the operator invoices within three working days, payment falls due within three working days, and the certificate issues in electronic form under digital signature within three working days of payment in full. The host state has thus done for packaging recovery what the technical regulation had already done for product safety—attached a standardised, state-administered document to the obligation—so that the second tier of the ladder now generates evidence of the same formal character as the first.

One institutional change also deserves note, because it is invisible in the pre-2022 commentary on which foreign exporters often rely. Until January 2022 the operator was a private company, LLP "Operator ROP". Following a government decision of January 2022 on the subordinate organisations of the then Ministry of Ecology, Geology and Natural Resources, its functions passed to a state joint-stock company, JSC "Zhasyl Damu", which now administers the recycling payment and the disbursement of the corresponding funds. For the exporter what matters is not the identity of the counterparty but that administration of the payment, and therefore the documentation an importer receives, is now a matter of state administration rather than private contract alone.

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Three structural features matter for the analysis. The obligation attaches to the importer, so a Chinese exporter selling through a local distributor will typically find that the distributor carries the formal obligation while the exporter's packaging design determines the cost and practical difficulty of discharging it—the asymmetry taken up in Proposition 4. The obligation is material rather than declaratory: what is regulated is a flow of waste and its recovery, not a statement of intention. And discharge generates documentation—on the payment route, the operator contract, the payment record and the certificate; on the own-system route, records of what was actually collected and processed—open to examination by the authorities and by commercial counterparties. The two routes do not evidence the same thing. A certificate of payment establishes that the obligation has been discharged in law and that funds have passed to the operator for the organisation of recovery; it does not establish that any particular quantity of the firm's packaging was collected or recycled, since recovery is performed by the operator across all obligated parties and is not traced to the individual consignment. Only the own-system route evidences actual recovery by the firm. Where this article treats EPR documentation as environmental evidence, it should be read as evidence of accountability for end-of-life costs rather than of an environmental outcome achieved.

4.3. The Compliance Base as a Moving Target

Rebuilding the corpus produced an observation the analysis had not anticipated, and one that qualifies the argument usefully. Between 2021 and 2026 both instruments changed repeatedly: the EPR Rules were replaced outright in 2021 and amended thereafter, the operator was replaced by a state company in 2022, and TR CU 009/2011 was amended in 2022, 2024 and 2025, with Decision No. 74 commencing on 28 October 2026, its formaldehyde provision on 1 January 2027, and one element of Decision No. 114 deferred to 1 July 2027 after the Council postponed it in July 2026. The point is not merely historical: the documentary regime for packaging changed again on 22 September 2026, while this article was under review, when Resolution No. 808 introduced the certificate described in Section 4.2. Over a five-year window the mandatory floor for a cosmetics exporter in this market has been redrawn several times, and at any given moment part of the regime in force has a commencement date still in the future.

Two consequences follow. Analytically, the claim that compliance evidence has a determinate meaning holds at a point in time and against a stated version of the instrument: a declaration drawn up against the pre-2025 appendices attests conformity with the limits then in force, not those in force now. Reliability is therefore always evidence-of-what-and-when, and a document's currency is part of what it evidences—a qualification carried into Proposition 1. Practically, this cuts against a natural reading of the compliance-first position: treating the first tier as a threshold cleared once at market entry is a misreading, since for the exporter it is a standing obligation to track amendments and re-document where the substance of a requirement has changed. Section 6 builds this into the roadmap.

4.4. Other Layers of Host-Country Regulation

Two further layers are acknowledged but not analysed here. Consumer-protection rules apply to advertising and to the accuracy of product claims, and are therefore directly relevant to greenwashing risk. And the rules that online marketplaces impose on sellers, including documentary requirements for regulated goods, extend the reach of state regulation into a sales channel that is increasingly important for imported cosmetics. Both layers reinforce the general argument, since each turns product information into a matter of legal responsibility, but a systematic treatment of them would require a separate study and, since neither was included in the corpus described in Section 3.2, neither is coded in the analysis that follows.

5. Analysis: From Compliance to ESG

5.1. Mapping Mandatory Requirements to ESG Dimensions

Table 1 presents the result of the coding exercise described in Section 3.4. It lists the mandatory requirements, the instruments from which they derive, the ESG dimension that they principally serve and the evidence that they generate. Voluntary instruments are not part of the mandatory set and are therefore excluded from Table 1; they are placed alongside it for contrast in Table 2, which also records the difference in the basis on which the two kinds of instrument operate. Within Table 1 the boundary between law and interpretation runs down a single column: the requirement, its provision, what it demands and the documents it mandates are legal facts traceable through the appendices, whereas the ESG dimension in column 3 is the author's coding, since none of the instruments classifies itself in ESG terms. The table note repeats this, and the same boundary is observed in the prose that follows.

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Table 1. Mandatory requirements for cosmetics exporters in Kazakhstan mapped to ESG dimensions (voluntary instruments are excluded). Source: Author.

Requirement	Instrument (Provision)	ESG Dimension (Author's Coding)	What It Demands of the Firm	Evidence Generated
Microbiological, physico-chemical and toxicological safety limits	TR CU 009/2011, Art. 4 and Appendices 1–8	S, G	Products meet measurable safety limits; controlled and documented production	Test protocols; technical file
Ingredient and product information; labelling in the state language(s); identification of children's and family products	TR CU 009/2011, Art. 5 (as amended 2024)	S, G	Accurate, complete and localised statements about composition, purpose, age suitability and use	Compliant labels and artwork
Conformity assessment and market marking (declaration, or state registration for Appendix 12 products)	TR CU 009/2011, Art. 6 and Appendix 12	G	A responsible applicant in the Union; traceable documentation; EAC mark	Declaration or registration certificate; applicant record
Packaging-waste accountability (own collection system, or operator contract and recycling payment)	Environmental Code No. 400-VI, Arts. 386–392; Rules approved by Resolution No. 763 (2021), as amended by Resolution No. 808 (2026)	E	Recovery and recycling responsibility for packaging from the point of import	Certificate of payment of the recycling payment (from 22 Sept 2026); operator contract and payment records; on the own-system route, records of waste actually collected and processed
Maintenance of documentation in step with amendments to the instruments	Both instruments (see Section 4.3)	G	Monitoring of amendments; re-testing or re-documentation where requirements change	Dated, current versions of the above

Note: Columns 1, 2, 4 and 5 state what the instruments require and which documents they mandate; these are legal facts, each traceable to a provision through Appendices A and B. Column 3 is the author's coding under the rules in Section 3.4 and is an interpretation, not a statement of law: no instrument classifies itself by ESG dimension. Instruments as in force on 30 September 2026; requirements commencing later are identified in Section 4.1 and are not coded here.

Three observations follow. First, the consumer-safety requirements are best understood as social, since their purpose is to protect the health of users; they also carry a governance dimension, because they can be met only if the firm operates a controlled and documented production and quality system. Second, the labelling requirements operate as a transparency mechanism: not an ESG disclosure in the conventional sense, but an obligation to make specific, checkable statements about the product and its provenance, which is precisely what critics of voluntary ESG reporting say is missing. The 2024 amendments sharpen the point: an obligation to identify children's and family products, to state a minimum age and to specify ingredient functions is, in substance, a mandated product-level disclosure standard, arrived at through consumer-safety regulation rather than through sustainability policy. Third, EPR is the principal environmental instrument in the mandatory set, and it addresses a stage of the life cycle—packaging and end of life—that voluntary schemes tend to neglect.

The table also shows what is absent: nothing in the mandatory set addresses the environmental footprint of ingredient sourcing, the labour conditions of upstream suppliers, manufacturing emissions, or corporate governance in the sense of board oversight and anti-corruption policy. This is not a criticism of instruments designed for product safety and waste management rather than ESG assurance. It does mean that an exporter meeting every mandatory requirement can be fully compliant and still have little to say about several topics ESG frameworks treat as central.

5.2. The Compliance Ladder

The mapping suggests a ladder of three tiers, summarised in Table 2. The tiers are ordered by their legal force, by the evidentiary quality of the documents they generate and by the degree of discretion the firm has in whether to engage with them. The metaphor of a licence is used because each tier corresponds to a distinct kind of permission that the firm must earn from a distinct audience. Following Section 2.2, the column headed evidentiary quality records how far a document's meaning is determinate and independently checkable within its own scope; it says nothing about how much of the ESG field that scope covers, and the third column of Table 1 should be read alongside it.

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Table 2. The compliance ladder for cross-border cosmetics exporters. Source: Author.

Tier	Content	Basis of Legitimacy	Discretion	Evidentiary Quality (within Scope)
1. Licence to sell	Product safety, labelling, conformity assessment	Regulative (legal sanction)	None	High: determinate meaning, state-registered, third-party checkable; narrow scope
2. Licence to operate	Packaging EPR and other host-country obligations after market entry	Regulative (legal sanction)	Low	High to medium: certificate, contract and payment records are determinate and state-issued, but attest discharge of the obligation rather than recovery of the firm's own packaging (Section 4.2)
3. Licence to lead	Voluntary disclosure, certification, sourcing initiatives	Normative and mimetic	High	Variable: third-party audit to self-declaration; broader scope, weaker verification

Note: "Evidentiary quality" refers to how far a document's meaning is determinate and independently checkable within its own scope (Section 2.2); it is not a measure of how much of the ESG field that scope covers. Tiers 1 and 2 are mandatory; tier 3 is voluntary.

Without the first tier the product cannot lawfully be placed on the market at all; it is enforced by state authorities and its evidence is standardised. The second tier subjects the firm's conduct over time, and not only its product at the moment of entry, to scrutiny. The third is discretionary and its evidence is of variable reliability, but it is here that firms distinguish themselves from competitors and answer the expectations of investors, platform partners and increasingly aware consumers.

Viewed through the institutional lens of Section 2, the ladder is also a progression from coercive to normative and mimetic pressure: the first two tiers rest on the regulative pillar, where non-compliance is sanctioned by law, while the third rests on normative expectations and, where competitors make similar claims, on mimetic pressure to match them. A firm that begins at the third tier without securing the first two is, in the spirit of Kostova and Zaheer (1999), attempting to build legitimacy on a foundation that is missing its most basic element. The ordering is one of sequence and evidentiary security, not of importance: the upstream matters that only the third tier addresses are not less significant because they are harder to evidence, and a firm that stops at the second tier has secured its position in the host market without having addressed them.

5.3. Complementarity between Mandatory and Voluntary Instruments

A central finding of Costa et al. (2026) is that voluntary sustainability schemes in cosmetics cover the upstream of the value chain, notably ingredient sourcing, far better than the downstream, where consumer use, packaging and circularity are under-addressed. The mapping in Table 1 reveals a mirror image in the mandatory set: the EAEU and Kazakh instruments are concentrated on the product at the point of sale and on its packaging after use, and are silent on upstream sourcing.

The two patterns fit together: mandatory regulation covers the downstream and product-safety end of the value chain with legal force and verifiable evidence, while voluntary schemes cover the upstream end with normative force and evidence of variable quality. The complementarity should not be overstated: the two do not partition the value chain neatly, and matters such as manufacturing emissions and corporate governance fall outside both. What the comparison supports is the weaker and more useful claim that the gaps of each layer fall largely where the other has coverage, so that a firm relying on either alone leaves a predictable part of the ESG field unevidenced. The practical corollary is that a firm making upstream claims through a voluntary scheme is least protected by legal verification precisely where that scheme is weakest—confidential audits or self-declaration—and that is where greenwashing risk concentrates. Claims resting on packaging or product safety are, at least in part, legally verifiable and therefore less exposed.

The complementarity also connects to the measurement problem discussed in Section 2.2. If commercial ESG ratings diverge because they weight and measure the same attributes differently (Berg et al., 2022), and if more voluntary disclosure widens the disagreement (Christensen et al., 2022), then a firm that anchors its ESG narrative in legally defined and documented compliance gives external stakeholders a fixed reference point. Compliance records do not eliminate the measurement problem, but they narrow the space in which it can operate, and they narrow it only over the matters the instruments actually regulate.

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5.4. Propositions

The analysis yields four propositions. They are stated as propositions rather than hypotheses because the article does not test them; they are conjectures derived from a qualitative mapping of two instruments in one market, and they are offered so that they can be tested or refuted on firm-level evidence.

Proposition 1. Within the matters that the mandatory instruments regulate—product safety, product information, conformity, and packaging recovery—the share of ESG-relevant information that can be verified by a third party through state-mandated documents is higher in the first two tiers of the compliance ladder than in the third. For an unrated exporter, current compliance records are therefore a more dependable form of evidence about those matters than voluntary claims, while saying nothing about the matters the instruments do not reach. The qualifier "current" is material: as Section 4.3 shows, a document evidences conformity with the version of the instrument in force when it was issued.

Proposition 2. Firms that manage first-tier and second-tier obligations as integrated, continuously documented management systems, rather than as one-off certificates obtained to clear customs, will find voluntary third-tier disclosure less costly and more credible, because the evidence base for it already exists.

Proposition 3. Because the mandatory regime concentrates on the product and its end of life, substantial residual ESG gaps remain in upstream sourcing and supply-chain labour conditions, alongside others the instruments do not reach, such as manufacturing emissions and corporate governance. Voluntary claims in the upstream zone are the most exposed to greenwashing risk unless independently verified, since it is there that firms most often make claims and least often face legal verification. Which gap is most consequential is not established here; that ranking would require firm-level evidence.

Proposition 4. The allocation of legal responsibility between the foreign manufacturer and the local applicant, importer or distributor is a determinant of the exporter's governance risk. Where contractual arrangements leave the local partner as the sole responsible person while the manufacturer controls formulation and packaging design, the exporter bears risks that it cannot directly manage.

6. Managerial Implications

The analysis has practical implications for Chinese fragrance and cosmetics firms entering, or considering entry into, the Kazakh market, and for the local importers and distributors with which they work. These implications can be summarised as a six-step roadmap, which follows the logic of the compliance ladder.

Two qualifications govern what follows. First, the steps mix two kinds of statement: steps 1 to 4 respond to obligations the instruments impose, and what they describe as necessary is necessary as a matter of law, whereas steps 5 and 6 are managerial recommendations derived from the analysis, which a firm may decline without breaching anything. Second, the roadmap is general guidance drawn from a structural reading of two instruments. It is not legal advice, it does not resolve how a particular product is classified or how responsibility is allocated in a particular contractual chain, and the requirements applicable to a given product depend on its category—children's and family products, hair dyes, whitening and depilatory preparations, peels, and products containing nanomaterials or fluorides follow a more demanding route than ordinary cosmetics. Before acting, a firm should verify the position against the instruments in force at that date and take professional advice qualified in the jurisdiction.

Step 1: Classify the product portfolio. The firm should first determine for each product whether it takes the declaration route or the state-registration route, since the latter requires more documentation and longer lead times and may affect which products are worth launching first. Classification should be made against the current Appendix 12, extended in 2024, not against a list compiled for an earlier launch.

Step 2: Designate and contractually bind the responsible party. Because conformity assessment requires an applicant established in the Union, the firm should choose its local importer or authorised representative carefully and allocate responsibility for testing, documentation, labelling and complaints handling in writing, in line with Proposition 4. The same agreement should address the EPR obligation, which falls on the importer as a matter of law and cannot be transferred by contract, though its commercial burden can be allocated.

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Step 3: Localise labelling at source. Producing compliant labels at the factory is cheaper and less error-prone than relabelling after arrival, and reduces the risk of customs delays and of disputes over inaccurate information. Artwork should be checked against the amendments commencing in late 2026 and 2027, in particular the identification of children's and family products and the lowered formaldehyde threshold.

Step 4: Inventory packaging and address EPR at the design stage. The firm should know what materials and formats its products use, agree with its importer how the obligation will be met, and consider redesigning packaging to reduce the volume and complexity of material to be recovered.

Step 5: Build a compliance evidence file, and keep it current. Test protocols, declarations or certificates, technical files, label artwork, EPR contracts, payment records and the certificate of payment should be kept together, current and accessible. Because the instruments are amended frequently, the file needs an owner and a review cycle rather than merely a location: the question is not whether the firm was once compliant but whether what it holds evidences compliance with the requirements in force today. This file is the firm's most readily evidenced ESG asset in the host market, in line with Proposition 1, and it is the foundation for anything the firm subsequently chooses to say publicly.

Step 6: Make voluntary claims selectively. Once the first two tiers are secure, the firm can consider third-tier initiatives, prioritising the upstream gap identified in Proposition 3 and preferring independently verified schemes over self-declaration. Claims that cannot be traced to the evidence file, or to such a scheme, should not be made.

For local importers and distributors, the analysis underlines that they carry legal responsibility for products whose formulation and packaging they do not control; they should require access to the manufacturer's technical documentation and refuse sustainability claims they cannot substantiate. For policymakers and trade-promotion bodies, guidance on the sequencing of compliance, and on the boundary between mandatory obligations and voluntary claims, would help small exporters more than generic exhortations to adopt ESG practices.

The framework's transferability is bounded by the conditions that generate it. It should travel most readily to settings sharing three features: a product category whose market access is conditioned on documented technical conformity, a host country in which post-entry obligations such as end-of-life recovery attach to the importer, and an exporter population that commercial ESG ratings do not cover. Other EAEU members, where the same technical regulation applies, satisfy the first condition directly. The other Central Asian markets do not: Uzbekistan, the Kyrgyz Republic and Tajikistan differ in their regional trade arrangements and in the maturity of their waste legislation, so the second tier would have to be reconstructed rather than assumed. Applied to sectors where market access turns on licensing rather than product conformity, or to firms large enough to be rated, the sequencing claim weakens considerably, because the evidentiary asymmetry that motivates it is much less pronounced.

7. Limitations and Future Research

The study has several limitations. First, it is documentary and conceptual. It does not draw on interviews, surveys or firm-level data, and its propositions have not been tested. Second, although the regulatory corpus has been rebuilt from the consolidated texts currently in force and is documented in Appendix A, those texts were consulted through national and regional legal-information systems rather than official gazettes, and in working translation from Russian and Kazakh. The article reports the structure and operation of the instruments, not an authoritative statement of their content, and it does not constitute legal advice. Provisions whose commencement falls after September 2026 are identified as such, but the regime will have moved on by the time this article is read—which is, as Section 4.3 argues, a property of the object of study rather than merely of the study. Third, the coding of requirements to ESG dimensions is interpretive and was performed by a single author without independent duplication; Appendix B is provided so that each judgement can be inspected and contested, but inter-coder reliability was not established and no claim of it is made. Other researchers might assign some requirements differently, although the main pattern—a concentration of mandatory requirements in the social and governance dimensions and in packaging waste—is unlikely to change. Fourth, the analysis is limited to one host country, one regional regulatory system and one industry, and to two regulatory instruments within that system, selected because they bind every exporter of packaged cosmetics; consumer-protection law, marketplace rules, customs and labelling enforcement practice all bear on the same firms and are excluded, so its generalisability to other sectors or to other Central Asian markets is uncertain and is bounded as set out at the end of Section 6. Fifth, the scholarly literature was identified through the targeted procedure described in Section 3.3 rather than a systematic review, so the theoretical framing rests on a deliberately small reference base and may under-represent competing perspectives.

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Several directions for future research follow. Empirical studies could test Propositions 1 to 4, comparing the documentary evidence held by exporters with differing levels of voluntary disclosure, or examining how distributors and platform operators use compliance records when selecting suppliers. Comparative work could ask whether mandatory-voluntary complementarity holds in other regulatory systems, such as the European Union or China. Case studies could trace how compliance investments made at entry affect later disclosure, and interviews with regulators and advisers could establish how enforcement operates in practice, which a documentary approach cannot capture. The dynamism documented in Section 4.3 suggests a further line of enquiry: if the mandatory floor moves every few years, the capability that distinguishes firms may be less the act of compliance than the organisational routine for detecting and absorbing regulatory change, and how smaller exporters acquire that routine is an open question.

8. Conclusions

This article has argued that, for Chinese fragrance and cosmetics firms entering Kazakhstan, ESG governance begins with regulatory compliance. The EAEU technical regulation on cosmetics and Kazakhstan's extended producer responsibility regime already do part of the work an ESG framework would ask of a firm—in consumer safety, product transparency, accountability for end-of-life costs and the documentation of all three—and they produce evidence that is standardised and verifiable within the matters they regulate. They do not address upstream sourcing, supply-chain labour conditions, emissions or wider corporate governance, and it is there that voluntary schemes, with all their weaknesses, have a role.

Rebuilding the regulatory corpus for this version of the article added a qualification that improves the argument rather than weakening it. The mandatory floor is not stable: the packaging rules were replaced in 2021 and the operator nationalised in 2022, and the technical regulation was amended in 2022, 2024 and 2025, with provisions still commencing in 2026 and 2027. Compliance is therefore a standing capability rather than a threshold crossed once at entry, and the currency of a firm's documentation is part of what that documentation evidences.

The compliance ladder proposed here—from licence to sell, through licence to operate, to licence to lead—gives exporters a way of sequencing their ESG efforts and gives researchers a way of relating mandatory and voluntary practice. The four propositions offer a starting point for empirical testing. The practical message is a modest one but may be useful: before a firm asks how to communicate its ESG credentials, it should ask what it can prove, and in the market-entry setting the most readily verifiable proof is the record of compliance that the host country's law already requires.

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Appendix A. Regulatory Corpus

This appendix records the instruments on which Section 4 rests, the version of each relied on and the source through which it was consulted, in accordance with the procedure described in Section 3.2.

Table A1. Regulatory corpus: instruments consulted and versions relied on. Source: Author.

Instrument	Type/Number	Adopted/In Force	Version Relied on	Source
Technical Regulation of the Customs Union "On the safety of perfumery and cosmetic products" (TR CU 009/2011)	Adopted by Customs Union Commission Decision No. 799	23 Sept 2011; in force 1 July 2012	Consolidated text in force 30 Sept 2026	EEC official site
Amendments to TR CU 009/2011	EEC Council Decision No. 91	2 Dec 2015; in force 25 Jan 2017	As incorporated	EEC official site
Amendments to TR CU 009/2011	EEC Council Decision No. 32	29 Mar 2019; in force 6 May 2020	As incorporated	EEC official site
Amendments to TR CU 009/2011	EEC Council Decision No. 64	15 Apr 2022; in force 18 Apr 2023	As incorporated	EEC official site
Amendments to TR CU 009/2011 (children's and family cosmetics; labelling; Appendix 12; in vitro methods)	EEC Council Decision No. 114	29 Nov 2024; in force 24 Dec 2025	In force; one element deferred (next row)	EEC official site; commercial consolidations
Amendment to Council Decision No. 114 (deferral of the assessment of toxicological indicators by analysis of ingredients from 1 July 2026 to 1 July 2027)	EEC Council Decision No. 85	9 July 2026; applies to relations arising from 1 July 2026	As published	EEC official site; commercial consolidations
Amendments to TR CU 009/2011 (Appendices 1–5: prohibited and permitted substances, preservatives, UV filters; formaldehyde labelling)	EEC Council Decision No. 74	12 Sept 2025; published 28 Oct 2025; enters into force 28 Oct 2026; formaldehyde labelling from 1 Jan 2027	Not yet in force at 30 Sept 2026	EEC official site; commercial consolidations
Order of entry into force of the amendments made by Council Decision No. 74 (transitional validity of declarations and registration certificates)	EEC Collegium Decision No. 31	10 Mar 2026	As published	EEC official site; commercial consolidations
Transitional validity of state registration certificates issued before 24 Dec 2025 (valid to 24 Dec 2030)	EEC Collegium Decision No. 24	4 Mar 2025	As published	Commercial consolidations
Environmental Code of the Republic of Kazakhstan	Code No. 400-VI	2 Jan 2021	Consolidated text in force 30 Sept 2026; Arts. 386–392	Adilet
Rules on the implementation of extended obligations of producers (importers)	Approved by Government Resolution No. 763	25 Oct 2021; in force 7 Nov 2021	Consolidated text in force 30 Sept 2026, incorporating Resolution No. 808	Adilet; commercial consolidations
Amendments to the Rules introducing the certificate of payment of the recycling payment and the application, invoicing and payment procedure	Government Resolution No. 808	10 Sept 2026; in force 22 Sept 2026	As published	Adilet; professional commentary
Methodology for calculating the recycling payment	Order of the acting Minister of Ecology, Geology and Natural Resources No. 448	2 Nov 2021	Consolidated text as amended to 7 May 2026	Adilet; commercial consolidations
Rules on the submission by producers (importers) operating their own collection system of documents confirming fulfilment of the extended obligation	Order of the Minister of Ecology, Geology and Natural Resources No. 690	9 Nov 2022	Consolidated text in force 30 Sept 2026, as amended 2025	Adilet; commercial consolidations
Rules approved by Government Resolution No. 28 (and amending Resolution No. 377)	Superseded instrument	27 Jan 2016; repealed with effect from 7 Nov 2021	Not relied on; recorded to document the correction in Section 3.2	Adilet (repeal note)
Designation of the operator of extended obligations (transfer to JSC "Zhasyl Damu")	Government resolution on subordinate organisations of the Ministry of Ecology, Geology and Natural Resources	January 2022	As reported by ministry press materials and professional commentary; the resolution number could not be established from the sources consulted	Ministry press materials; professional commentary

Note: Consolidated texts were consulted through the legal-information systems indicated, most recently on 30 September 2026. English titles are the author's working translations; the official-language text governs. Instruments marked "not yet in force" are described in Section 4.1 by their commencement dates and are not coded in Table 1.

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Appendix B. Coding of Mandatory Requirements

This appendix applies the coding rules set out in Section 3.4 item by item, linking each coded requirement to the instrument and, where identified, the provision from which it derives, and recording the basis on which the ESG dimension was assigned.

Table B1. Coding of mandatory requirements: instrument, provision and basis of assignment. Source: Author.

Coded Requirement	Instrument and Provision	Code	Basis of Assignment	Evidence Rule Satisfied by
Microbiological and physico-chemical limits	TR CU 009/2011, Art. 4; Appendices 6–7	S	Stated purpose of the provision is protection of the health of the user	Test protocol required for conformity assessment
Toxicological limits and restricted substances	TR CU 009/2011, Art. 4; Appendices 1–5 (as amended 2025)	S	As above; limits are set by reference to human exposure	Test protocol; substance documentation in technical file
Documented and controlled production	TR CU 009/2011, Art. 6 (registration schemes)	G	Direct practical effect is an internal control and record-keeping obligation, not a product attribute	Manufacturing compliance evidence in registration dossier
Mandatory label content and language	TR CU 009/2011, Art. 5	S, G	S: enables safe use by the consumer. G: creates an enforceable, checkable representation by the firm	Label artwork; technical file
Identification of children's and family products; minimum age	TR CU 009/2011, Art. 5 (as amended by Decision No. 114)	S	Provision is directed at a vulnerable user group	Label artwork; registration dossier
Prohibition of names or packaging imitating medicines or food	TR CU 009/2011 (as amended by Decision No. 114)	S, G	S: consumer-safety rationale. G: constrains the firm's marketing representations	Label artwork; product specification
Declaration of conformity or state registration; applicant in the Union	TR CU 009/2011, Art. 6; Appendix 12	G	Allocates legal responsibility to an identified person and creates a registered record	Declaration or registration certificate; applicant record
EAC marking	TR CU 009/2011, Art. 7	G	Marking is an assertion of legal status rather than a product-safety measure in itself	Marked packaging; underlying certificate
Packaging-waste recovery obligation	Environmental Code, Arts. 386, 392; Rules (Resolution No. 763, as amended by Resolution No. 808)	E	Provision governs a physical waste flow and its recovery	Certificate of payment (from 22 Sept 2026), operator contract and payment records; or own-system records under Order No. 690
Own-system requirements where that route is chosen	Ministerial order on own-system requirements	E, G	E: recovery outcome. G: documented system and reporting obligation	System documentation; periodic reports
Currency of documentation across amendments	Both instruments; see Section 4.3	G	Not a discrete provision but the standing effect of amendment; coded G as an internal control obligation	Dated versions of the documents above

Note: Assignment, evidence and scope rules as stated in Section 3.4. "Basis of assignment" records why the requirement was allocated to the dimension(s) shown; where two dimensions are given, no weighting is applied between them.

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