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INTEGRATING SUSTAINABILITY OBJECTIVES INTO CORPORATE SOCIAL RESPONSIBILITY PRACTICES

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Abstract: *The main purpose of this paper is to analyze how the Sustainable Development Goals (SDGs), elaborated by the United Nations (UN), are mainstreamed into the corporate social responsibility (CSR) strategies of modern companies. Specifically, the paper explores the conceptual and operational links between the two dimensions, highlighting their common points. It provides an overview of current practices and the social, economic and environmental impacts generated through coherent implementation. The research methodology is qualitative, based on literature review, case studies from specific Romanian companies and non-financial reporting documents. The research objectives include: O1: to investigate the conceptual and strategic synergies between the SDGs and CSR; O2: to analyze the involvement of three Romanian companies in order to achieve the SDGs; O3: to formulate strategic recommendations for the private sector and governmental actors. The conclusions emphasize the importance of strategic alignment, multi-sectoral collaboration and the use of standardized measurement tools for achieving the SDGs by 2030. The contribution of the paper is to strengthen the theoretical and practical framework for mainstreaming sustainability in corporate governance. It provides recommendations for the private sector, policy makers and civil society on mainstreaming sustainability into corporate strategy.*

Keywords: *sustainable development; corporate social responsibility; SDGs; sustainability; corporate governance.*

JEL Classification: *M14; L21; D64; O16.*

1. Introduction

The paper starts by explaining the basics of the concepts of CSR and the SDGs, outlining the essential directions that each of them follow. It also briefly describes the relevance of aligning CSR activities with the Sustainable Development Goals set by the 2030 Agenda in 2015. Due to the synergy between the two concepts, they can easily be integrated into the business strategies of both multinational firms and businesses.
The proposed objectives of this paper are O1: to investigate the conceptual and strategic synergies between the SDGs and CSR. This first objective captures the underlying similarities between CSR activities and the Sustainable Development Goals. These similarities also explain how CSRs and SDGs can be linked. By acting locally and engaging in CSR activities, global goals set by the 2030 Agenda can be achieved. O2: analyzing the commitment of three Romanian companies towards achieving the

SDGs. In order to be able to observe how the SDGs can be achieved three companies with Romanian capital that are actively involved and have a well-defined sustainability strategy are analyzed. They are companies from different industries, aiming especially to highlight the versatility of the 17 Sustainable Development Goals and how companies from any industry can contribute to achieving them. O3: formulating policy recommendations for private sector and government actors. The third objective of the paper is to provide policy recommendations to help integrate global objectives into local CSR practices. The article closes with some conclusions on the analyzed topic.

1.1. Corporate Social Responsibility (CSR)

The concept of Corporate Social Responsibility has a lengthy and also dynamic evolution. It has been at the center of international academic and professional and corporate literature during a good period of time (Golob et al., 2013).
The formal literature focused on social responsibility, however, is largely the result of the 20th century, especially the recent 50 years. As such, it is debatable to establish how far we need to delve into the literature in order to begin discussing the conceptualization of CSR (Carroll, 1999). Considering the numerous research on the concept, there is a wide range of definitions related to it.
The World Business Council for Sustainable Development (2020) defines CSR as "the ongoing engagement of business to act ethically and continuously contribute to economic development while improving the quality of life of the workforce and their families, as well as the local community and society at large" (FuturAbility, 2022).
According to the new definition given by the European Commission (2011), CSR is: "corporate responsibility for the impact of companies on society". This responsibility involves the integration of social, environmental, ethical, human rights, human rights and consumer issues into business operations and core strategy in close cooperation with stakeholders.
Corporate social responsibility has never been more important. In recent years, the impact of corporations on the world has become undoubted (Chaffee, 2017). Most large, and increasingly small, companies have CSR departments, reports, teams or at least projects, and the topic is increasingly promoted as a core area of management alongside marketing, accounting and finance. In the context of such a steady rise in the importance of CSR, the literature is also booming (Crane et al., 2013).
Frederick, 2008, argues that CSR happens when a company, deliberately acts to improve the social well-being of those whose lives are impacted by the company's economic operations through the decisions and actions of its managers. As such, CSR blends and harmonizes economic activities with the social systems and institutions of a community, creating an organic link between business and society. The objective of this relationship is to strike a balance between the economic activities of companies and the aspirations and needs of society with respect to community well-being (Frederick, 2008, (pp. 3–38).
Porter and Kramer, 2006, argue that in order to make progress on CSR, we need to ground it in a comprehensive understanding of the relationship between business and society, while at the same time firmly anchoring it in companies' specific strategies and activities. Broadly saying that business and society need each other may sound like a

cliché, but it is also the truism that will get companies out of the mess created by their current thinking on corporate responsibility (Porter and Kramer, 2006).
In a similar way, Joyner and Payne, 2002, find that the way in which companies should engage in social life is an ethically symbiotic one. Business cannot exist without society and that society cannot move forward without business. Therefore, companies must recognize the existence of society and the increasing demand from society for more ethically responsible business behaviour (Joyner and Payne, 2002, p.298).
Arena et al. state that in today's competitive business environment, CSR has become an omnipresent phenomenon: it is a strategic issue for business managers, a policy issue for governments and policy makers, and a popular research topic among academics from various disciplines (Arena et al., 2017).
Thus, research shows that CSR is the voluntary involvement of companies with the aim of improving the quality of life in their communities. Either they choose to invest in projects that provide access and help improve health or education services, or they invest their resources in awareness-raising projects such as reducing food waste or reducing pollution, CSR is the power and force of companies to do good wherever they are.

1.2. Corporate Social Responsibility Dimensions

The CSR dimensions are meant to support both the development of CSR strategies and the integration of CSR into the overall business strategy. Over time, as the concept of CSR has evolved, several dimensions of corporate social responsibility have been proposed.
Carroll's Pyramid Model (1979) is one of the most recognized theoretical frameworks in the field of CSR. Developed by Carroll in 1979, this model describes four fundamental dimensions of Corporate Social Responsibility, arranged in the form of a pyramid (Figure 1).

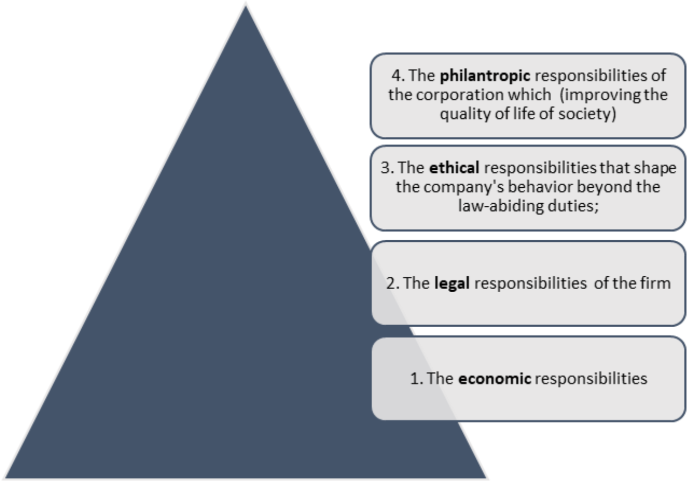

Figure 1: The Pyramid of Corporate Social Responsibility
Source:Adapted by author according to Carroll, 1979; Carroll, 1991

Each dimension represents an obligation that the company has towards society, and they are interlinked and built hierarchically, with companies' economic responsibilities at the bottom of the pyramid and philanthropic responsibilities at the top.

Economic responsibilities are the first and most important social responsibility of a business. Before anything else, business institutions are the basic economic unit in a society. Businesses have a responsibility to produce goods and services that they market for profit (Carroll, 1979).
Companies' legal responsibilities refer to the positive and negative obligations that companies have under the laws and regulations specific to the society in which they operate (Carroll, 2010).
Corporate ethical responsibilities refer to the integration of behaviors and practices that are considered right, fair and morally acceptable, even if they are not legally binding (Carroll, 1979).
Corporate philanthropic responsibilities are placed at the top of the pyramid and involve voluntary contributions made by companies to support social, educational, cultural and community causes. Philanthropy includes corporate actions that meet society's expectation that companies should be good corporate citizens (Carroll, 1991).
Carroll's pyramid model is a powerful framework for understanding how companies can integrate social responsibility into their business. This model helps organizations take a balanced and sustainable approach to all stakeholders, from ensuring economic profitability to actively engaging in philanthropic action.

The Triple Bottom Line (TBL) model developed by John Elkington in 1994 focuses on three fundamental dimensions of sustainability and CSR. In its simplest terms, the TBL agenda refers not only to the economic value added by companies, but also to the social and environmental value they add - or destroy (Elkington, 1997, p.3).
In 1997, Elkington argued that the future market success of companies will often be determined by the ability of an individual company (or the entire value chain) to simultaneously satisfy not only the traditional criterion of profitability, but also two emerging criteria: the first focused on environmental quality, the other on social equity. As a result, companies and their managers need to think in terms of the triple bottom line (Elkington 1997, p. 11). Figure 2 illustrates the relationship between these three dimensions of TBL.

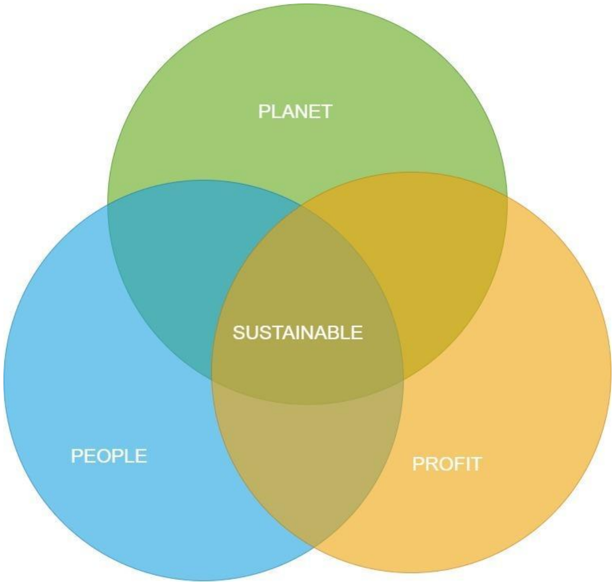

Figure 2. Triple Bottom Line

Source: Adapted by author according to Elkington, 1997

The versatility of the Triple Bottom Line model allows companies to apply social and environmental strategies in a sustainable manner. However, Slaper and Hall (2011) argue that there are challenges related to putting the TBL concept into practice. These challenges include the difficulty of measuring each of the three categories, of identifying applicable data, and of calculating the contribution of a project or policy activity on sustainability. Looking beyond these challenges, the TBL framework enables organizations to assess the implications of their own decisions through a truly long-term oriented view (Slaper and Hall, 2011).

1.2. Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet and ensure that by 2030 all people can enjoy peace and prosperity (UNDP).

Sustainable Development Goals are meant to universally promote respect for human rights and ensure gender equality, along with the empowerment of all women and girls. A defining element of the new Agenda is the integrated and indivisible nature of the goals, which reflect the relationship between the three key dimensions of sustainable development: economic, social and environmental. Over the next 15 years, these goals and targets are intended to generate concrete and sustained action in areas considered of critical importance for human well-being and for protecting the planet (Assembly, 2015).

Romania pays considerable importance to the UN, an organization with a universal vocation, which is the largest multilateral framework for addressing major global issues, including long-term development issues.
Romania is engaged to implement the SDGs at national level and has revised the National Strategy for Sustainable Development to this end. As a member of the European Union, Romania contributes to the achievement of the SDGs not only from a national perspective, but also at international level, by supporting other countries through official development assistance (MFA, 2023).

Table 1: Sustainable Development Goals (SDGs)

Goal 1 No Poverty	**Goal 2** Zero Hunger	**Goal 3** Good Health and Well-being	**Goal 4** Quality Education	**Goal 5** Gender Equality
Goal 6 Clean Water and Sanitation	**Goal 7** Affordable and Clean Energy	**Goal 8** Decent Work and Economic Growth	**Goal 9** Industry, Innovation and Infrastructure	**Goal 10** Reduced Inequalities
Goal 11 Sustainable Cities and Communities	**Goal 12** Responsible Consumption and Production	**Goal 13** Climate Action	**Goal 14** Life Below Water	**Goal 15** Life on Land
Goal 16 Peace, Justice and Strong Institutions		**Goal 17** Partnerships for the Goals		

Source: Edited by the author according to Assembly, 2015.

The table describes the 17 Sustainable Development Goals that were proposed in 2015 to be achieved by 2030. Unfortunately, the 2023 Human Development Report notes that "In 2023, we are halfway to 2030, but progress has stalled on a third of the goals, and half of them are not being sufficiently acted on. Although the world is increasingly connected, this does not necessarily mean things are getting better. Poverty and hunger have increased in recent years and this has taken us further and further away from the goals set by the 2030 Agenda" (Human Development Report, 2023/2024, p.19).
It is something that should make us mobilize even more. From small firms to large companies, all are important actors that can contribute to solving the 17 SDGs and thus to a better world.

2. The synergies between SDGs and CSR

Along with the Paris Agreement on Climate Change (December 12, 2015), there have been changes in the need for countries to report on specific actions and progress made to mitigate climate change. 196 countries, which have signed the Agreement, have an obligation to transparently report on measures taken and the reduction of environmental impacts. For companies, the current context (2025) requires compliance with the Corporate Sustainability Reporting Directive (CSRD), which is a piece of legislation adopted by the EU to improve quality, transparency and comparability of companies' sustainability reporting. It replaces and extends the Non-Financial Reporting Directive and brings more stringent and enforceable requirements for companies (Stratos, 2025).

An illustrative argument pointing to the importance of CSR practices is their alignment to achieve the Sustainable Development Goals (SDGs). The 2030 Agenda for Sustainable Development comprises a set of 17 SDGs, which promote a balance between the three dimensions of sustainable development: economic, social and environmental (MFA, 2023).

Looking at the CSR Pyramid model (Carroll, 1979) and the Triple Bottom Line (Elkington, 1994), we can see that they have common points with the categories of goals set out in Agenda 2030. More specifically, the CSR Pyramid model is based on companies' compliance with the four fundamental dimensions: economic, legal, ethical and philanthropic (Carroll, 1979). According to the TBL model, businesses must take responsibility for measuring their social and environmental impact, not just their financial performance, and not focus solely on profit generation. This model focuses on three dimensions- economic, social and environmental (Elkington, 1994). By applying the TBL model, companies can integrate sustainable practices in each of the three dimensions to increase their positive impact on society and the environment while at the same time performing well financially. Therefore, an alignment of business and government, and global collaboration to achieve these goals, can generate considerable impact on social and environmental needs without undermining the importance of making a profit.

Figure 3 shows that both Agenda 2030 and CSR have similarities given by the economic and legal dimensions. We can also observe that the social, environmental, ethical and philanthropic dimensions are not exclusively specific to Agenda 2030 or CSR, but are rather connected.

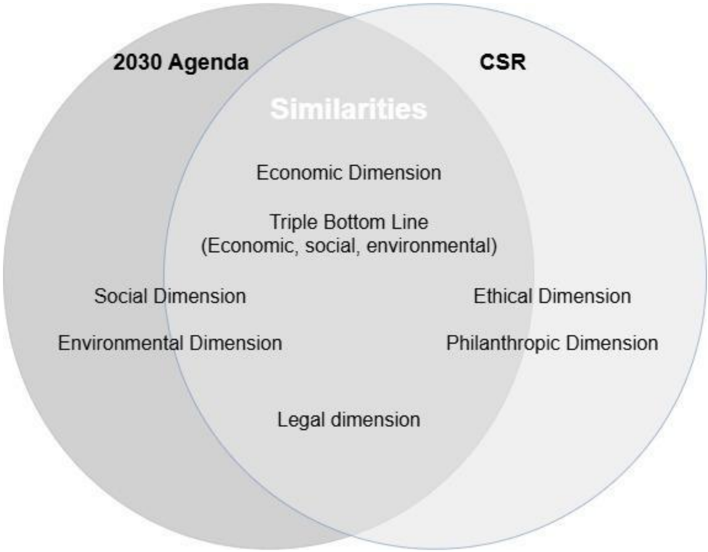

Figura 3. The correlation between CSR dimensions and the 2030 Agenda
Source: Adapted by author

In order to contribute to the achievement of the 17 SDGs, companies are able to choose, according to their industry and business strategy, to implement CSR actions, guided by the 2030 Agenda. CSR is the tool for companies to address real and urgent needs of the society they are part of. The 17 SDGs are meant for exactly the same purpose. So, it could be a good practice for companies to identify which of the SDGs can be integrated into their business strategy, then select from the 169 associated targets to be achieved by 2030 which ones are within their scope and act accordingly. The similarity between the 2030 Agenda and companies' engagement in CSR activities arises from the economic, social and environmental aspects that are representative of them.

3. Case studies: Integrating the SDGs into the CSR practices of Romanian companies

Analyzing how companies can integrate the Sustainable Development Goals into their corporate social responsibility strategies is essential for understanding the private sector's contribution to the 2030 Agenda.

Romania strongly advocates that the implementation of the 2030 Agenda must be realized at the local level, through public institutions that can directly respond to citizens' needs and expectations. The elaboration of development strategies, both at local and national level, must start from the identification and integration of these community needs, interests and concerns (Celac and Vădineanu, 2018).

Therefore, in this paper we selected three Romanian companies from different industries, which provide relevant examples of aligning CSR practices with the UN goals. Depending on the area of interest and the need identified in the communities in which they operate, each of the companies can contribute to solving the 17 SDGs and, implicitly, to a better world. Such alignment with the Global Goals is necessary, precisely because small steps and active involvement will more effectively achieve the goals set by the 2030 Agenda.

3.1. Altex Romania

In spite of the fact that Altex Romania has not published a sustainability report for the year 2024, the company is involved in a number of CSR programs and projects, respectively, they are aligned to solve the SDGs. In 2020, Altex set up the Altex Foundation, a non-governmental organization, in order to support the community in areas such as education, health and environmental protection (Altex Foundation. 'Misiune').

Through its three lines of action, Altex Foundation manages to quickly involve itself with resources to respond to the urgent and immediate needs of the Romanian community in exceptional situations such as pandemics, epidemics or natural disasters. Linking this engagement with the SDGs, we can observe that it is in line with SDG 1 (Poverty Free); SDG 3 (Health and Well-being); SDG 11 (Sustainable Cities and Communities) and SDG 17 (Partnerships for Achieving the Goals). Through its Emergency program, between 2020-2021, Altex Romania Foundation has donated over 4380000 lei to hospitals in Bucharest and throughout Romania, thus helping to save thousands of lives.

In the Education sector, Altex Foundation contributes to the upgrading of the education system by improving teaching techniques and methods, developing teachers' skills and supporting the relationship between teachers and students. https://fundatiaaltex.ro/educatie/ . This direction of involvement responds to SDG 4 on quality education.

Regarding environmental protection, Altex Foundation sustains projects focused on the development of a strong infrastructure, useful for increasing the rate of collection of electrical and electronic waste, based on and promoting sustainable and fair principles (Altex Foundation. 'Mediu'). Since 2013, Altex Romania has been carrying out projects to reduce the waste electrical and electronic equipment (WEEE) disposal. And since 2017, Altex has received annually, the award for the most WEEE collected.

There is an obvious correlation with the SDGs, the company contributes to solving SDG 12 (Responsible Consumption and Production) in particular through the Buy Back program, Altex encourages circular economy, reuse and recovery of resources. It also achieves SDG 11 (Sustainable Cities and Communities); SDG 13 - Climate Action, precisely because the recycling of WEEE contributes to reducing greenhouse gas emissions associated with the extraction and processing of natural resources. SDG 9 (Industry, Innovation and Infrastructure) and SDG 3 (Health and Well-being).

As a result, through the CSR activities that the company implements, it contributes directly to the achievement of the 2030 Agenda.

3.2 Autonom Romania

Autonom Romania is a 100% Romanian-owned company, established in 2006 in Piatra Neamț and is a top 3 player, by turnover, in its main business sectors: operational leasing and car rental. Since its establishment, the Autonom group has grown annually by double digits, reaching a turnover of more than 80 million euros in 2021.

Autonom is engaged in its communities through the Autonom Foundation. Since 2012, it has been supporting and getting involved in projects to promote educational development. By 2022, the Autonom Foundation has realized 840 educational projects.

In 2021, the company published its Sustainability Strategy announcing its commitment to sustainable development.

"Since Autonom's beginnings, our vision from the very beginning was to be an authentic business model and have a positive impact on society and the environment. Community involvement through educational support is an integral part of our organizational culture. It is everyone's responsibility, company or individual, to contribute to maintaining and creating a better, a safer and cleaner world." (Marius Stefan, CEO Autonom)

Autonom's strategic sustainability directions are Environment, People and Community, Sustainable Business and Governance.

Through the direction addressing the environment, Autonom responds to the following SDGs: ODD 7, ODD9, ODD 11, ODD 13, ODD 15. Their goal is to reduce their carbon footprint by 25% by 2025 and 51% by 2030.

Autonom is achieving these targets by contributing to a circular economy by reducing paper use in administrative and operational activities by 10% per year. Also, a goal they have set involves recycling used oil and tires 50% by 2030.

The second strategic sustainability direction Autonom is pursuing is People and Community. The company starts from the premise that they need to evolve every day, so they have a strong focus on the employees' personal development.

They also target community involvement through the development of high-impact educational projects and the investment of a minimum of 2% of net profits for their implementation. Thus, they respond to SDGs 4 (quality education) and 8 (decent work and economic growth).

The third strategic direction that the company follows in terms of sustainability about Sustainable Business and Governance. It focuses on business decisions guided by transparency, simplicity, autonomy and sustainability. It also enjoys a high customer satisfaction rate and is among the top 5 companies in the industry in terms of visibility and awareness. It therefore responds to SDG 17 (Partnerships to Achieve the Goals).

Autonom is certainly one of the companies that act responsibly and with care for people and planet.

3.3 Transilvania Bank (BT)

Banca Transilvania established itself as a reliable and sustainable development player in the communities in which it operates, standing out for its constant commitment to social responsibility. This is reflected in continuous investments in education, support for local entrepreneurship and strategic collaborations with non-governmental organizations. (Banca Transilvania, 2024).

In the Allocation and Impact Report, published in September, 2024, representatives of Banca Transilvania state that "As we fast approach 2030, it is clear that the European

financial landscape will be profoundly transformed by the principles of the sustainable finance concept, which will gradually become an intrinsic part of its structure. Therefore, we recognize that our role as the largest bank and financial group in Romania is fundamental in shaping the future of sustainable finance at the national level and in contributing to Europe's sustainability goals." (Allocation and Impact Report, 2024, p. 10).
For Transilvania Bank, social responsibility means a transparent commitment to the community as a form of gratitude and active support. Involvement in social projects is realized both at the national level, through initiatives with wide-reaching impact, and at the local level, through the territorial network, which allows a direct and constant connection to the specific needs of the communities (Banca Transilvania (Banca Transilvania, 2024).

Table 2: Financial results of Banca Transilvania's community involvement in 2024.

2024			
Investments	**Projects**	**Partner organizations**	**Donations (in BT Pay)**
80	315	300	10, 062 (over 1 million lei)

Source: adapted by the author according to
Banca Transilvania, 2024, https://comunitate.bancatransilvania.ro/

"All our efforts demonstrate once again that, step by step, we are moving towards a sustainable economy. Responsible growth is therefore an integral part of our commitment, recognizing that non-financial performance is as important as financial performance." (Ömer Tetik CEO, Banca Transilvania).
In order to analyze how Banca Transilvania engages in addressing the SDGs, we have included in Table 3 the correlation between its CSR activities and the SDGs achieved. Also, the total amount invested for each category.

Table 3: The correlation between CSR activities and the SDGs achieved by Transilvania Bank in 2024

CSR activities category	**CSR activities**	**Amount invested (million EUR)**	**SDGs achieved**
Green buildings	Residential	143,87	SDG 7 - Clean and affordable energy SDG 11 - Sustainable cities
	Commercial	149,26	

Renewable energy	Solar energy	81,89	and communities SDG 13 - Climate action
Clean transport	Vehicles with zero emissions	0,19	
SME funding	Under-developed regions	2165,64	SDG 1 - No poverty SDG 5 - Gender equality SDG 8- Decent work and growth SDG 10- Reduced inequalities
	Women owned	542,31	
	Start-ups	192,34	
	Self-employed farmers	69,81	
Access to medical care	Health care facilities	113,89	SDG 3 - Health and well-being
	Primary care units	8,63	
	Palliative care centers	5,89	
	Dialysis and oncology centres	17,73	
Access to education	Education facilities	0,27	SDG 4 - Quality education SDG 10 - Reduced inequalities
Total (all categories)		**3509,98**	**1, 3, 4, 5, 7, 8, 10, 11, 13**

Source: Adapted by author based on data from the Allocation and Impact Report, 2024, page 17-19

As can be seen, a large part of the bank's investments are directed to the SME Financing category with a value of 2970.1 million euro, followed by the Green Buildings, Renewable Energy and Clean Transportation category with an investment value of 375.21 million euro, the third category is Access to Health Education with 146.14 million euro and the fourth category is Access to Education projects with a value of 0.27 million euro. Through this involvement, Banca Transilvania joins the resolution of 9 of the 17 SDGs, thus contributing to a better world.

4. Critical Analysis and Synthesis

The Sustainable Development Goals set out in the 2030 Agenda aim to address urgent and real problems facing communities worldwide. However, due to the current political economic situation (2025), achieving them by 2030 is hard to imagine.
The Sustainable Development Report 2023 states that the Sustainable Development Goals face major obstacles. Despite considerable efforts in some regions, most national governments, regardless of continent, have failed to fully integrate the SDGs into national public policies and investment strategies. At the same time, the polarization of society, rising populism and increasing geopolitical tensions undermine the international cooperation needed to achieve these goals. Moreover, the current international financial architecture is failing to channel global economies towards the investments needed for the SDGs, neither at the pace nor at the scale required by the urgency of the goals (Sachs et al., 2023, p. 4).
Certainly, since 2015 to date, thanks to the 2030 Agenda, many aspects targeting the 17 global goals have improved considerably and more opportunities have emerged for the signatory countries. For example, investments in education, health, infrastructure and environmental protection, as stipulated in the SDGs, lead to the creation of new jobs and implicitly contribute to improving the quality of life of the inhabitants.
Similarly the practice of CSR activities is often lacking strategic alignment with business strategy. As firms and companies start to act strategically on CSR, changes at regional, and subsequently global, level will not cease to emerge. This article captures the importance of close collaboration between government and business actors, as it is through collaboration and strategic partnerships that results can be achieved.
As a recommendation, governments should support and closely follow up CSR activities and then evaluate the impact. CSR activities are no longer a voluntary choice for companies, they are their responsibility to protect and care for the communities, economies and environment in which they operate. And companies must take their social responsibility seriously and act in line with their business strategy and the needs they identify in the communities where they operate.

5. Conclusions and strategic recommendations

This paper analyzes, firstly, the specifics of CSR activities and its underlying dimensions and, secondly, describes the concept of Sustainable Development Goals and how they aim to solve global problems.
Since they have several synergies and common principles that they follow, the article captures how the SDGs can be integrated into the CSR strategy, which would facilitate the path towards the fulfillment of the 2030 Agenda.
The study also analyzes three Romanian-owned companies that are actively engaged in CSR activities and are responding to the SDGs at a global level. Aligning the private sector with government policies and international collaboration can amplify the impact of CSR activities, effectively responding to global challenges.
Due to the unstable political and economic situation in recent years (e.g. the COVID 19 pandemic) we are facing a slowdown in achieving the 17 SDGs. It is therefore of paramount importance to have strong collaboration between national governments and business in order to continue moving towards a world without hunger, poverty, access

to healthcare and education, investment in infrastructure, climate action, renewable energy.
The objectives of the paper were achieved:
O1: Investigating conceptual and strategic synergies between the SDGs and CSR: The CSR Pyramid (Carroll, 1979) and Triple Bottom Line (Elkington, 1994) models show similarities with the 2030 Agenda goals, promoting corporate responsibility beyond profit. While the CSR model emphasizes economic, legal, ethical and philanthropic dimensions, TBL proposes an integrated assessment of economic, social and environmental performance. By applying these principles, companies can contribute to sustainability and specific points of the 2030 Agenda while maintaining financial efficiency.
O2: analyzing the commitment to the SDGs of three Romanian companies: The analyzed companies invest part of their profits in education, access to health services, care for the environment, access to quality education and decent working conditions, manifested by caring for their employees. This analysis highlights that regardless of the companies' area of activity, they can identify key SDGs to address through corporate social responsibility practices.
O3: Provide strategic recommendations for the private sector and government actors: Systemic action between the public and private sectors can generate effective change needed to move towards authentic sustainable development.

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