CZU: 502.131.1:657.375:316.346.2:305 **https://doi.org/10.59295/sum11(7)2026_10**

INTEGRATION OF GENDER DIMENSION AND SOCIAL ISSUES IN SDGS AND SUSTAINABILITY REPORTING

Veronica PRISACARU,
Marian JALENCU,
Moldova State University

The main objectives of the research were to conduct an investigation of the regulatory framework of sustainability reporting and to analyze the extent to which gender and social dimensions are reflected in sustainability reporting, based on an empirical study. To achieve these objectives, the following research methods were primarily employed: documentary analysis, descriptive analysis, and case study. The results of the research highlight that economic entities are increasingly and more responsibly engaging in addressing issues related to gender equality and social transformations, perceiving them as inseparable components of sustainable development. In this context, it is concluded that best practices represent an important benchmark for companies at the early stage of the reporting process, as well as for other entities, including those in the Republic of Moldova, which, although not currently subject to reporting obligations, are expected to become subject to such requirements in the near future.
Keywords: *sustainability, reporting, gender dimension, social dimension, sustainable development goal.*

INTEGRAREA DIMENSIUNII DE GEN ȘI A PROBLEMATICII SOCIALE ÎN OBIECTIVELE DE DEZVOLTARE DURABILĂ ȘI ÎN RAPORTAREA DE SUSTENABILITATE

Cercetarea a avut ca obiective principale efectuarea unei investigații asupra cadrului normativ al raportării de sustenabilitate și analiza gradului de reflectare a dimensiunilor de gen și sociale în raportarea de sustenabilitate, pe baza unui studiu empiric. În vederea realizării obiectivelor stabilite, au fost utilizate prioritar următoarele metode de cercetare: studiul documentar, analiza descriptivă și studiul de caz.Rezultatele cercetării evidențiază faptul că entitățile economice se angajează într-o măsură tot mai mare și mai responsabilă în abordarea problemelor legate de egalitatea de gen și transformările sociale, percepându-le drept componente inseparabile ale dezvoltării sustenabile. În acest context, se conturează concluzia că bunele practici reprezintă un reper important pentru companiile aflate la etapa incipientă a procesului de raportare, precum și pentru alte entități, inclusiv din Republica Moldova, care, deși nu au în prezent obligația de raportare, urmează să fie supuse acestei cerințe în viitorul apropiat.
Cuvinte-cheie: *sustenabilitate, raportare, dimensiune de gen, dimensiune socială, obiectiv de dezvoltare durabilă.*

Introduction

According to the 2030 Agenda for Sustainable Development adopted by all United Nations Member States in 2015, society's efforts must be directed towards achieving 17 sustainable development goals [11], the latter being widely recognized and assumed at the current stage.

The chronological sequence of events which led to the adoption of the famous 2030 agenda is reflected in Table 1.

Table 1. Chronology of events related to the adoption of the 2030 Agenda for Sustainable Development

Date	Event content
June 1992	The adoption of the Agenda 21 in Rio de Janeiro by more than 178 countries
September 2000	The adoption of the Millennium Declaration at the Millennium Summit
2002	The adoption of the Johannesburg Declaration on Sustainable Development and of the Plan of Implementation

2012	The adoption of the outcome document „The Future We Want”.
2013	Establishment by the General Assembly of the working group (30 members) to propose the SDGs.
January 2015	The beginning of the negotiation process by General Assembly of the post-2015 development agenda.
March 2015	The adoption of the Sendai Framework for Disaster Risk Reduction
July 2015	The adoption of the Addis Ababa Action Agenda on Financing for Development
September 2015	The adoption of the Transforming our world: the 2030 Agenda for Sustainable Development with its 17 SDGs at the renowned UN Sustainable Development Summit
December 2015	The adoption of the Paris Agreement on Climate Change

Source: developed by the authors based on [11]

Within the comprehensive framework of the 17 SDGs, gender-related aspects and social transformations can be identified as dimensions with a level of relevance comparable to that of objectives aimed at environmental protection.

The gender dimension in sustainable development primarily reflects the concern for gender equality. According to the European Institute for Gender Equality, gender equality can be defined as “equal rights, responsibilities and opportunities of women and men and girls and boys” [5]. Leach et al. highlight that the concept of gender equality places particular emphasis on the importance of human rights, capabilities, and the ways in which these intersect and overlap, and includes three important dimensions: combating socio-economic disadvantages in the areas of employment, welfare, and access to resources; strengthening recognition and dignity; and ensuring equal participation in decision-making processes at multiple levels [7, p. 4]. Social transformations, in turn, are defined by UNESCO as “profound and systemic changes in societal structures, values, and institutions, driven by economic, political, technological, or cultural shifts” [10]. According to the same source, it reshapes power dynamics, social relations, and opportunities, influencing inclusion, equity, and resilience, and thereby supports sustainable development, justice, as well as adaptive responses to global challenges. In this regard, social transformations encompass social aspects in a broad sense, including changes related to social structures, relationships, norms, and patterns of interaction within society.

The integration of the gender dimension and social issues in the SDGs is presented in Table 2.

Table 2. SDGs Addressing the Social Dimension & Gender Equality

The SDG	How it addresses social dimension / Gender equality
SDG 1 No Poverty	Focuses on eradicating poverty in all forms — including social protection, equal access to resources, and empowerment of vulnerable groups (often women and girls).
SDG 3 Good Health and Well-being	Promotes universal access to healthcare, maternal health, sexual and reproductive rights — key gender and social equity issues.
SDG 4 Quality Education	Ensures inclusive and equitable education for all, with a specific focus on eliminating gender disparities in education.
SDG 5 Gender Equality	Core SDG for the gender dimension. Aims to achieve gender equality and empower all women and girls — covering discrimination, violence, unpaid care work, leadership, and reproductive rights
SDG 8 Decent Work and Economic Growth	Addresses fair labor, equal pay, and safe working environments — explicitly includes women’s economic empowerment and social inclusion.

SDG 10 Reduced Inequalities	Tackles social inequality within and among countries — including those based on gender, age, disability, race, ethnicity, origin, religion, or economic status.
SDG 11 Sustainable Cities and Communities	Promotes inclusive, safe, resilient cities — social inclusion and equality in urban access, services, and housing.
SDG 16 Peace, Justice and Strong Institutions	Focuses on inclusive societies, access to justice, and participation in decision-making — key for social transformation and gender representation in institutions.
SDG 17 Partnerships for the Goals	Encourages inclusive partnerships involving civil society, women's organizations, and marginalized groups to achieve sustainable development.

Source: Source: developed by the authors based on [11]

Research Methodology

In order to achieve the objectives related to the study of the regulatory framework governing sustainability reporting, and implicitly the treatment of social and gender dimensions within reporting standards, documentary analysis was predominantly employed. This involved the examination of a range of official platforms belonging to recognized institutions such as UNESCO, the United Nations, the European Financial Reporting Advisory Group, the European Institute for Gender Equality, among others.

The extent to which the Sustainable Development Goals (SDGs) address the targeted aspects was identified through descriptive analysis. Furthermore, a comparative analysis of the degree to which gender and social dimensions are reflected in sustainability reporting was conducted using case study methodology, with primary information collected from the official web pages of the companies under review.

Results and Discussion

While the Sustainable Development Goals focus on key environmental, social, and economic priorities, sustainability reporting acts as a mechanism that translates these goals into measurable indicators, enables comparability across companies, and ensures transparency of undertaken actions. In this context, sustainability reporting is defined as "measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance toward sustainable development" [1]. Currently, the Global Reporting Initiative (GRI) Standards and the European Sustainability Reporting Standards (ESRS) are among the most widely used frameworks in sustainability reporting, although they present certain differences, particularly in terms of objectives and scope of application. Thus, we find that they differ according to the following criteria: extent of coverage, focus, purpose, and binding nature. The differences mentioned are shown schematically in Figure 1.

Accordingly, the gender dimension and social transformation within the Global Reporting Initiative Standards are addressed through the Topic Standards, particularly the 17 Social Topic Standards, which cover important aspects such as employment, labor relations, health and safety, education, diversity and equity, non-discrimination, local communities, and others.

Key social themes covered by ESRS social standards are presented in Table 3.

Table 3. Key social themes covered by ESRS social standards

ESRS Standards	Main social areas addressed
ESRS S1: Own workforce	Working conditions, equal opportunities, labour rights
ESRS S2: Workers in the value chain	Labour conditions across the value chain
ESRS S3: Affected communities	Economic, social, civil and indigenous rights
ESRS S4: Consumers and endusers	Consumer protection and social inclusion

Source: Source: developed by the authors based on [3]

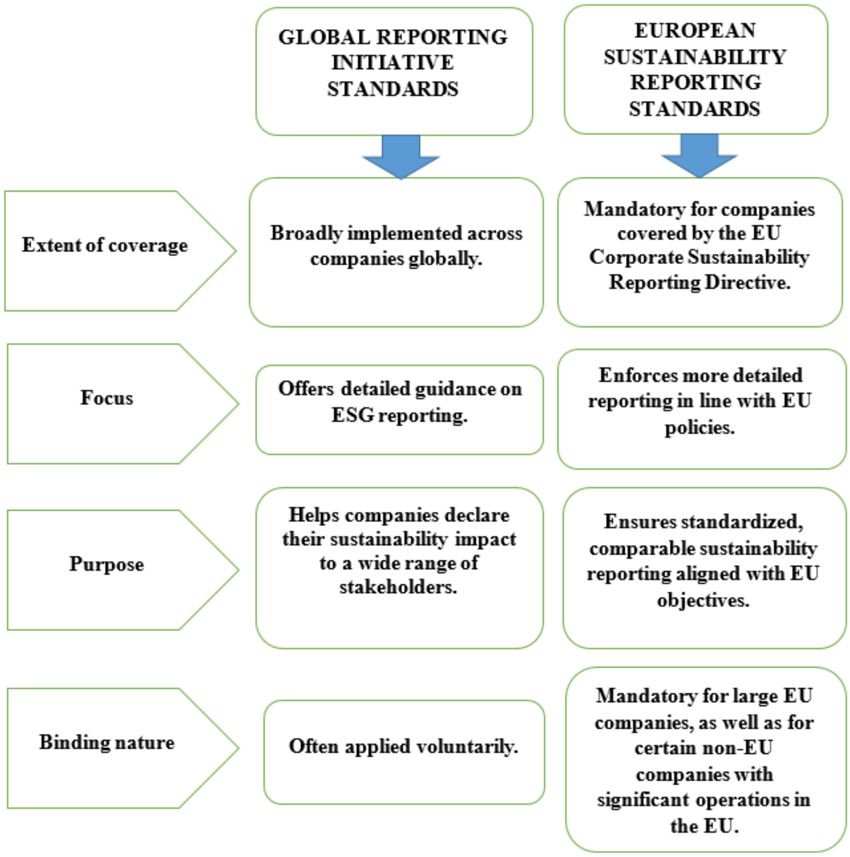

Figure 1. Basic differences between Global Reporting Initiative Standards and the European Sustainability Reporting Standards

Source: Source: developed by the authors based on [4; 6]

Each of the two types of standards mentioned above has a distinct structure, as illustrated in Figures 2 and 3, respectively.

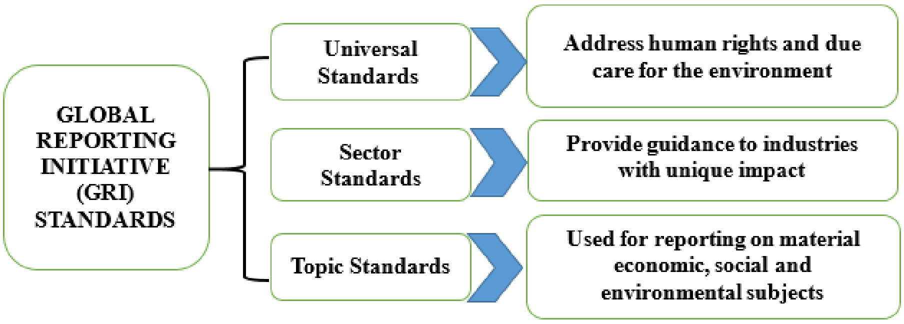

Figure 2. Structure of the Global Reporting Initiative (GRI) Standards

Source: Source: developed by the authors based on [6]

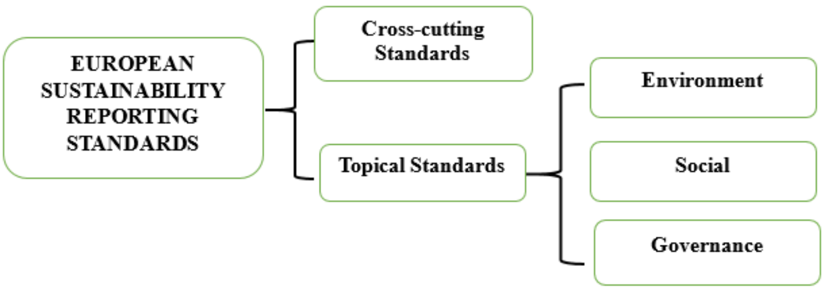

Figure 3. Structure of ESRS

Source: Source: developed by the authors based on [3]

In order to assess the extent to which companies address the social and gender dimension in sustainability reporting, a comparative analysis was conducted of the sustainability reports prepared by three companies: OMV Petrom, Banca Transilvania S.A., and Moldova Agroindbank (MAIB).

OMV Petrom [9] is the largest integrated energy producer in Southeastern Europe, operating across the entire energy value chain, from oil and gas exploration and production to refining and fuel distribution, as well as power generation and gas and electricity marketing. Key figures: 44 billion EUR in taxes and dividends (2005–2024); 20 billion EUR investments (2005–2024); approximately 10,500 employees.

The company has been reporting on sustainability since 2011. Starting from 2024, sustainability information has been consolidated into the Sustainability Statement, which forms part of the annual report.

Banca Transilvania [2] is a banking institution headquartered in Cluj-Napoca, Romania. It was founded in 1993 with a capital of 2 billion RON, of which 79% was Romanian and 21% foreign capital. Key figures: Banca Transilvania is the largest bank in Romania by assets, holding a market share of over 16%. It serves approximately 3.6 million customers (3.3 million retail clients and around 390,000 corporate clients), operates 550 branches, and employs over 7,000 people. The bank reports over 1.76 million active customers in total.

The company has been reporting on sustainability since 2020.

Moldova Agroindbank (MAIB) [8] is the largest banking institution in the Republic of Moldova and is considered systemically important, holding a significant share of the deposit and loan markets. It has been recognized by Global Finance magazine as the best bank in Moldova and holds a market share exceeding 33% in deposits and 37% in loans. The bank was founded in 1991, and since 2018 its majority shareholder has been a consortium of investors comprising the EBRD, Invalda INVL, and Horizon Capital. Key figures: MAIB is a leading bank in Moldova's financial sector, with over 2,400 employees and more than 1,054,000 customers, including 769,000 maibank users, 632 corporate clients, and 36,101 active SME clients.

The company has been reporting on sustainability since 2022.

The comparative assessment of the extent to which the social and gender dimension is addressed in the sustainability reporting of the companies analysed for the year 2024 has made it possible to formulate a series of findings based on several relevant criteria, which are presented in Table 4.

Table 4. Comparative analysis of the approach to the social and gender dimension (OMV Petrom, Banca Transilvania, and MAIB)

OMV Petrom	Banca Transilvania	MAIB
Reporting standard		
ESRS; part of the 2024 annual report	ESRS, alignment with ESG and GRI principles	GRI Standards 2024 + ESRS elements (E1, S1, S4, G1) partially integrated
Employees		
Focus on safety, organizational values, and professional development. In 2024, OMV Petrom organized 6 Safety Training Centers for the practical training on Life-Saving Rules. A total of 85 trainers were trained to deliver the practical training on Life-Saving Rules, and 5,406 employees completed e-learning and g-learning modules on the Life-Saving Rules.	Average training time: 54 hours per employee; internal policies for health, safety, and professional development.	Active development: 28 hours of training per employee (+17%), well-being and health programs.
Community		
Investments of ~135 million RON in education, health, and environment; 'Partner for Romania'.	Educational and financial programs for communities; social and financial inclusion projects (e.g., FIT).	Financial inclusion for Ukrainian refugees, IT scholarships for women, educational projects

Gender Equality and Women's Programs		
Women in leadership: 11% women on the Supervisory Board; 40% women on the Management Board; commitment to diversity and inclusion mentioned, general diversity policies. No specific women's programs mentioned.	Women in leadership: 29%, commitment to diversity and inclusion mentioned, general diversity policies. No specific women's programs mentioned.	Women in leadership: 28% women on the Supervisory Board; 25% women on the Management Board, commitment to diversity and inclusion mentioned, general diversity policies. Women empowerment component includes the following programs: She's Next Empowered by Visa"; WEPs (Women's Empowerment Principles) membership; "You drive IT" Scholarship Program. Recognition: MAIB was nominated for the UN Women Community Impact Award in 2024 for its contribution to financial empowerment of women.
Governance and Diversity		
General policies for diversity and inclusion	General policies for diversity and inclusion	General policies for diversity and inclusion
Social Responsibility		
Social and educational projects impacting communities; focus on inclusion and financial education: 21 million RON invested in the "Start in Education" program. The "Baby Box" project, implemented together with Save the Children Romania and SAMAS, is being carried out in 1,300 communities nationwide, with a significant investment of 20 million RON in 2024.	Social and educational projects impacting communities; focus on inclusion and financial education: in 2024, the number of people who participated in events organized within STUP for entrepreneurial education was 8,872. In 2024, FIT involved organizing 50 financial education seminars and distributing guides on proper personal budget management to 100,000 people.	Local initiatives with direct, inclusive, and measurable impact. Programs: School and University Workshops; Training for Educators; Entrepreneurial Support; Agricultural Finance (educating farmers); Public Education (Articles, expert advice, and multimedia content available on MAIB's website, Facebook, LinkedIn, and blog). In 2024: 25 events for students, 7 events for adults and 4 events- outside.

Source: Source: developed by the authors based on [2; 8; 9]

The comparative analysis of the sustainability reports published by the three companies examined allows the following conclusions to be drawn:

- OMV Petrom adopts a traditional approach, primarily oriented toward corporate responsibility, risk management, and organizational stability, with social and gender issues addressed in a rather conservative manner;
- Banca Transilvania applies a more balanced and continuously evolving approach. It focuses on social inclusion and financial education, as well as on aspects related to diversity and equality;
- Moldova Agroindbank (MAIB) follows a modern, performance-oriented approach, with a strong emphasis on diversity, inclusion, and, importantly, quantifiable ESG-related results, including social and gender indicators.

Conclusions

In generalizing the above findings, we can observe that companies are increasingly becoming aware of the importance of gender-related issues and social transformations. This reflects emerging positive trends in the integration of these aspects into the mission and objectives assumed by organizations.

At the same time, the need to adopt best practices from companies with extensive experience in sustainability reporting is becoming evident, particularly for those that are still in the early stages of this process. This is especially relevant for companies in the Republic of Moldova, where sustainability reporting is not yet mandatory, but is expected to become so in the context of the country's accession to the European Union.

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N. B.: *This research was supported by the European Union's Horizon Europe research and innovation programme under the Marie Skłodowska-Curie grant agreement No. 101179323.*

Disclaimer: *Views and opinions expressed are, however, those of the author(s) only and do not necessarily reflect those of the European Union or the Research Executive Agency (REA). Neither the European Union nor the granting authority can be held responsible for them.*

Data about author:
Veronica PRISACARU, PhD, Associate Professor, Moldova State University.
ORCID: 0000-0002-2952-6888
E-mail: veronica.prisacaru@usm.md

Marian JALENCU, PhD, Associate Professor, Moldova State University.
ORCID: 0000-0001-7690-7432
E-mail: marian.jalencu@usm.md

Presented: 27.02.2026
Reviewed: 11.05.2026
Accepted for publication: 20.05.2026