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# Compliance Assessments in Corporate Sustainability Reporting

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## Abstract

Corporate sustainability reporting is a hot topic and practiced both regulated and voluntary. This reporting provides a comprehensive framework for disclosing information in companies' annual sustainability reports. In the context of corporate transparency, reporting on environmental, governance and social (ESG) issues is becoming increasingly important within corporate governance. The objective of the research is to identify and analyze the degree of disclosure of information on environmental aspects for companies listed on the Bucharest Stock Exchange (BVB) that are part of the BET-NG index, during the period 2011-2023. The research results reveal a significant increase in the level of reporting, which demonstrates a gradual alignment with the requirements of transparency and corporate responsibility.

**Key words:** companies; sustainability reporting; environment; BET-NG index; Bucharest Stock Exchange; information disclosure index;

**JEL Classification:** M42, M48

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