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SUSTAINABILITY – THE EXPRESSION OF THE RESPONSIBLE COMMITMENT OF CONTEMPORARY BUSINESS

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Purpose of the article: *The paper explores sustainability as the expression of the responsible commitment of contemporary business in the context of globalization, climate change, and economic instability. It emphasizes the integration of environmental, social, and governance (ESG) dimensions into management processes to ensure long-term competitiveness and resilience.*

Methodology: *The research applies a qualitative analytical approach based on a review of theoretical sources and practical examples of sustainable business practices. The analysis focuses on how companies reconfigure strategies from formal compliance toward internalizing responsible values.*

Conclusions: *The findings highlight that sustainability improves corporate reputation, attracts talent, strengthens customer loyalty, and facilitates access to green financing. However, it also involves challenges such as high initial costs, resistance to change, and the lack of standardized evaluation tools.*

Originality: *The study provides an integrated perspective linking sustainability, corporate responsibility, and organizational resilience as strategic pillars for long-term viability in a volatile global economy.*

Keywords: *corporate responsibility, supply chains, resilience, globalization, competitiveness, sustainable development, ESG.*

JEL Classifications: M14, Q01, Q56

INTRODUCTION

In the current context of the global economy marked by increasing capital mobility, the interconnection of value chains, and growing vulnerability to climate change and economic instability, the concept of sustainability emerges as a fundamental pillar of contemporary corporate management. In a world where stakeholder expectations ranging from investors and clients to regulatory authorities and civil society, are evolving rapidly, businesses can no longer treat sustainability as an additional or merely compliance-oriented component; it has become the expression of a responsible commitment strategically embedded within the organization's vision and operational practices.

Sustainability today represents one of the fundamental components of modern corporate operations, marking a significant shift in how businesses perceive their social and environmental responsibilities (Singh, 2024). This evolution requires companies not only to generate profit but also to create long-term value for society by integrating sustainability principles into their core strategies (Moursellas et al., 2024). The new business paradigm, often referred to as corporate social opportunity, emphasizes the inherent potential of responsible commitment and moves beyond mere compliance with standards, promoting a business model that, in the long run, fosters values aligned with the broader public interest (Petrović-Tomić, 2023). Consequently, sustainability has become a central strategic pillar for companies, acknowledging the interconnections between social responsibility, environmental management, and economic performance (Singh, 2024).

In its modern understanding, sustainability in business entails the adoption of a governance logic that acknowledges long-term economic performance cannot be separated from social responsibility and environmental protection. According to IBM's definition, "sustainability in business refers to a company's strategy and actions to reduce adverse environmental and social impacts resulting from operations", encompassing the ESG (Environmental, Social, and Governance) criteria (ibm.com).

Moreover, globalization – through the increasing complexity of supply chains, the growing interdependence among firms and markets, and heightened exposure to external risks – reinforces the importance of treating sustainability as an integral component of organizational strategy. Recent research demonstrates that a firm's ESG performance directly influences the resilience of its supply chain (Yuan et al., 2025). In this regard, sustainability not only addresses external environmental and social challenges but also becomes a key determinant of competitiveness and organizational resilience.

Therefore, in the effort to explore sustainability as an expression of responsible commitment in contemporary business, the present research is grounded on two central premises:

- The globalized business environment, marked by climate change and economic instability, necessitates a redefinition of corporate success beyond the mere maximization of profit.
- The integration of ESG dimensions into management and governance processes constitutes the means through which companies transform the formal obligation of compliance into a value-based, strategic, and enduring commitment.

LITERATURE REVIEW

Evolution of sustainability and ESG integration

The literature on corporate sustainability has evolved from the classical notion of sustainable development "meeting the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland Report, 1987), to a comprehensive managerial philosophy where sustainability functions as a strategic imperative. Das, Bora, and Das (2025) emphasize that the Triple Bottom Line (TBL) framework, conceptualized by Elkington in 1994, introduced the three pillars of sustainability: people, planet, and profit. Despite its conceptual strength, the authors argue that TBL's practical implementation remains inconsistent, primarily due to conflicting stakeholder interests and the absence of standardized ESG reporting structures.

Krasin (2025) further expands this perspective by illustrating how Environmental, Social, and Governance (ESG) criteria operationalize sustainability into measurable standards. ESG functions not only as a moral orientation but as a strategic necessity within modern business ecosystems, offering a quantifiable approach to assess corporate performance in sustainable development.

Similarly, Agboola (2025) underlines the paradigm shift from traditional financial reporting to integrated ESG reporting systems, which align managerial decision-making with sustainability objectives. The integration of ESG metrics allows businesses to assess non-financial performance and align long-term value creation with stakeholder expectations. This movement reflects an institutional transition where sustainability is no longer peripheral but embedded within governance and strategic decision frameworks.

Theoretical approaches to corporate sustainability

The scholarly dialogue reveals that sustainability has matured into a multidimensional theoretical construct encompassing corporate responsibility, ethical governance, and environmental management. Studies such as Amini and Bienstock's (as cited in Krasin, 2025) conceptualization of corporate sustainability emphasize five dimensions: organizational focus, innovation orientation, socio-environmental equity, compliance with requirements, and outcome measurement. These dimensions collectively define the corporate capacity to balance profitability with ethical stewardship and environmental integrity

Furthermore, Ch. Das et al. (2025) note that stakeholder and agency theories provide the most robust lenses for understanding ESG adoption, as they explain the alignment of internal and external interests under the umbrella of corporate accountability. The authors highlight that ESG serves as a governance mechanism that minimizes risk, enhances transparency, and bridges the expectations between business entities and their stakeholders.

ESG performance and organizational competitiveness

The strategic implications of ESG adoption are evident in multiple empirical studies. Yuan, Dai & Ma (Yuan et al., 2025) empirically demonstrate that firms with strong ESG performance exhibit enhanced supply-chain resilience – a critical determinant of competitiveness amid economic disruptions. Their study identifies new quality productive forces (e.g., technological innovation and digital transformation) as mediating factors between ESG engagement and resilience outcomes.

This finding confirms that ESG-oriented organizations can leverage digitalization and innovation to strengthen adaptive and restorative capabilities in volatile environments.

Agboola (2025) also associates ESG reporting integration with long-term financial benefits such as improved investor confidence and risk mitigation, asserting that "companies that embrace sustainability and integrate ESG factors into their strategies tend to outperform their peers in the long term". These arguments reinforce the transition of ESG from a compliance-based framework to a value-driven strategic model.

Measurement frameworks and reporting challenges

While the integration of ESG metrics is widely supported in theory, practical implementation remains fraught with challenges. Krasin (2025) identifies the complexity of choosing appropriate ESG tools and the absence of a universal measurement standard as major obstacles to sustainability assessment. The author asserts that ESG serves as a "valuable aid" to organizations, yet its success depends on timely data interpretation and alignment with corporate strategy.

Das et al. (2025) highlight similar difficulties, noting that inconsistent ESG frameworks and the lack of methodological harmonization hinder cross-sectoral comparability and accountability. Agboola (2025) and Yuan et al. (2025) both suggest that emerging technologies such as AI, big data analytics, and blockchain could mitigate these barriers by improving the accuracy, transparency, and traceability of ESG disclosures.

Toward an integrated understanding of responsible business

The convergence of sustainability, corporate responsibility, and ESG reveals a paradigmatic evolution in business thinking – from profit maximization to value optimization for all stakeholders. Across the reviewed studies, a consensus emerges that sustainability constitutes not only a response to global challenges but also a strategic expression of responsible corporate commitment.

Krasin (2025) positions ESG as the "new standard" for organizational governance, one that enforces sustainable financial models compatible with environmental and social imperatives. Yuan et al. (2025) advance this argument by linking ESG performance to technological innovation, identifying it as a catalyst for "new quality productive forces" that sustain competitiveness in uncertain contexts. Collectively, these perspectives support the notion that sustainability has become an integrated component of strategic management – uniting ethical, economic, and ecological dimensions to ensure long-term resilience and legitimacy.

MATERIALS AND METHODS

This study applies a qualitative analytical approach based on a systematic literature review of recent academic works on sustainability and ESG (Environmental, Social, and Governance) integration in business. The aim is to examine how sustainability reflects responsible corporate commitment and contributes to competitiveness and resilience in the contemporary global context.

The research follows a descriptive–analytical design, combining conceptual exploration and interpretive synthesis. The process included:

- identifying key theoretical concepts such as sustainability, corporate responsibility, and ESG;
- reviewing peer-reviewed studies, conference proceedings, and official policy documents addressing sustainability and ESG integration published between 2020-2025;

- synthesizing findings to highlight how companies internalize sustainability as a strategic value.

The analysis draws on secondary data from peer-reviewed journal articles, conference proceedings, and official policy documents addressing sustainability and ESG integration. Core academic works include Krasin (2025), Das et al. (2025), Agboola (2025), and Yuan et al. (2025), complemented by recent conference papers on corporate responsibility and sustainable management practices. In addition, national and European policy frameworks on sustainability reporting and ESG disclosure were examined to contextualize theoretical insights within current regulatory trends.

Selection criteria comprised relevance to sustainability and ESG themes, scholarly or institutional credibility, publication quality, recency (2020–2025), and accessibility of full texts.

A qualitative content analysis was conducted, using coding to identify major themes:

- Evolution of sustainability concepts.
- ESG as a strategic governance tool.
- Resilience and competitiveness.
- Reporting and measurement challenges.

The synthesis combines conceptual and empirical insights to explain how sustainability has become a structural element of responsible business models.

To ensure research rigor, the study relied on credible and authoritative sources, including peer-reviewed articles, conference papers, and official policy documents. Although the research is based on secondary data and constrained by the lack of standardized ESG evaluation metrics, cross-analysis and triangulation of diverse sources strengthen the study's reliability, coherence, and conceptual validity.

All sources were properly cited and used for academic purposes. No primary data collection or human participation was involved.

RESULTS AND DISCUSSIONS

How organizations can realize their commitment to sustainability

The process of realizing sustainability commitment begins with policy formulation, which, although sometimes perceived as a mere administrative formality, is in fact an important strategic step. A clearly articulated sustainability policy defines the organization's ethical orientation, strategic intentions, and governance responsibilities. It establishes the guiding framework through which environmental protection, social responsibility, and economic performance are integrated into the company's long-term vision.

Developing such policies requires alignment between top management and operational structures to ensure that sustainability principles are not confined to declarative statements but translated into measurable objectives and internal procedures. As highlighted by Krasin (2025) and Agboola (2025), effective policy design connects sustainability with organizational performance indicators, enabling companies to institutionalize responsible behavior through transparent reporting, resource efficiency, and stakeholder accountability.

Beyond policy, organizations can consolidate their sustainability orientation by embedding ESG criteria into strategic planning, performance evaluation, innovation, and supply chain governance. This approach transforms sustainability from a compliance requirement into a dynamic process of organizational learning and continuous improvement. Employee engagement, ethical leadership, and cross-sector collaboration further reinforce a culture of responsibility and adaptive resilience.

Ultimately, sustainability commitment is realized when it becomes a defining element of corporate identity and decision-making, ensuring coherence between economic ambitions and social-environmental stewardship.

ESG integration as an operational framework for sustainable governance

Building upon the foundation of sustainability policy, the integration of Environmental, Social, and Governance (ESG) criteria represents the practical framework through which organizations implement and monitor their sustainability commitments. ESG integration ensures that the values expressed in policy statements are translated into measurable performance outcomes and embedded in daily decision-making processes.

According to Das et al. (2025) and Yuan et al. (2025), ESG systems serve as mechanisms of sustainable governance, linking environmental efficiency, ethical responsibility, and transparency to corporate performance. The environmental dimension promotes responsible resource use and climate-risk mitigation; the social dimension advances employee well-being, community engagement, and equitable stakeholder relations; while the governance component reinforces accountability, ethics, and leadership integrity.

Through systematic ESG implementation, organizations strengthen their capacity for risk management, innovation, and stakeholder trust, ensuring that sustainability is not a peripheral concern but a structural determinant of strategic competitiveness. Furthermore, ESG frameworks facilitate standardization and comparability, allowing firms to assess their progress relative to global benchmarks and regulatory expectations, such as the EU Corporate Sustainability Reporting Directive (CSRD).

In this way, ESG integration acts as the operational expression of sustainability-oriented governance, transforming strategic responsibility into a continuous and verifiable process of ethical, social, and environmental advancement.

Sustainability and organizational resilience

The integration of sustainability principles and ESG governance mechanisms enhances not only organizational ethics but also resilience – the capacity of a company to anticipate, absorb, and adapt to disruptions. In a context characterized by climate risks, geopolitical tensions, and socio-economic instability, sustainability-oriented organizations demonstrate a superior ability to maintain strategic coherence and operational continuity.

Empirical evidence highlights that sustainability contributes to long-term stability. Yuan, Dai, and Ma (2025) observed that robust ESG performance strengthens supply chain resilience, while Das et al. (2025) noted that sustainability-oriented companies are more innovative and adaptable to external shocks.

A complementary foundation for resilience can be found in integrated excellence and ethical management frameworks, notably the EFQM Business Excellence Model and the SMETA 4-Pillars Model. The EFQM model (2023) positions sustainability as a strategic enabler of continuous improvement by balancing purpose, people, and planet, aligning leadership and governance with long-term stakeholder value creation (Oberșt, 2021).

Similarly, the SMETA 4-Pillars Model (Oberst&Gheorghita, 2022) focused on Labour Standards, Health & Safety, Environment, and Business Ethics, offers a globally recognized framework for assessing and improving ethical and social performance across supply chains. The model ensures that companies address critical areas such as labor rights, safety, discrimination, and environmental protection in alignment with the conventions of the International Labour Organization (ILO).

The implementation of social audit systems, including SMETA, SA8000, and ISO 26000, allows enterprises to evaluate conformity with ethical, labor, and environmental standards. This process enhances organizational credibility, strengthens reputation, and fosters stakeholder trust – key dimensions of corporate resilience and competitiveness (Oberst et al., 2022).

Social audit frameworks thus act as practical instruments that complement ESG governance and business excellence principles by ensuring transparency, accountability, and continuous improvement.

Together, EFQM, SMETA, and social auditing standards create a synergistic foundation for sustainable resilience, linking ethical performance to strategic management and long-term value creation. Organizations adopting these frameworks demonstrate that sustainability is not only an ethical imperative but also a structural condition for excellence, legitimacy, and adaptive strength in a volatile global economy.

Economic and reputational outcomes

The practical implications of sustainability and responsible governance extend beyond ethical compliance, generating significant economic, reputational, and relational benefits. Organizations that adopt integrated frameworks such as EFQM, SMETA, and social audit systems achieve not only internal coherence and transparency but also increased market competitiveness and stakeholder confidence.

Empirical research and conference findings indicate that the implementation of social auditing mechanisms, including SMETA 4-Pillars, SA8000, and ISO 26000, directly contributes to enhancing a company's credibility, brand image, and stakeholder trust (Oberșt & Gheorghița, 2022). By ensuring alignment with international ethical and labor standards, these mechanisms position companies as reliable and socially responsible actors, which in turn facilitates access to new markets, strategic partnerships, and financial resources.

Furthermore, the EFQM Business Excellence Model reinforces the connection between sustainability and economic performance by promoting a balanced value-creation system that integrates people, purpose, and planet. Organizations operating within this model report higher levels of employee engagement, customer satisfaction, and innovation capacity – factors that drive long-term profitability and stakeholder loyalty. As Singh (2024) and Petrović-Tomić (2023) emphasize, sustainability-oriented enterprises outperform traditional models in both market perception and organizational efficiency.

The adoption of sustainability reporting and ESG-driven evaluation systems also improves investor relations and reduces exposure to regulatory and reputational risks (Agboola, 2025). Transparent disclosure practices enhance corporate accountability, enabling investors to evaluate both financial and non-financial performance. As a result, sustainable firms gain preferential access to green financing and investment instruments, such as sustainability-linked loans and ESG-indexed funds.

However, achieving these outcomes requires consistent commitment, as sustainability initiatives often involve substantial initial costs and organizational transformation. Yet, these short-term expenditures are compensated by long-term benefits – enhanced resilience, trust, and legitimacy in the eyes of stakeholders.

In summary, sustainability and ethical governance generate a dual advantage:

- Economic sustainability, through efficiency, innovation, and investor attractiveness.
- Reputational sustainability, through credibility, social responsibility, and stakeholder engagement.

Together, these outcomes illustrate that responsible corporate behavior is not merely a moral imperative, but a strategic asset – one that sustains competitiveness, strengthens resilience, and consolidates the firm's standing in a globalized economy increasingly defined by ethical expectations and sustainability performance.

Policy and governance implications

The achievement of sustainable business transformation is closely intertwined with the broader policy and governance frameworks shaping national and regional development. Sustainable corporate behavior increasingly reflects the capacity of governments to create enabling environments that promote responsible entrepreneurship, competitiveness, and compliance with international standards.

In the Republic of Moldova, several strategic documents reinforce this connection. The Program for the Promotion of the Green and Circular Economy (2024-2028) establishes the institutional foundation for transitioning toward low-carbon, resource-efficient, and socially inclusive economic models, emphasizing green innovation, eco-design, and sustainable production (HG 495/2024).

Complementarily, the National Program for the Promotion of Entrepreneurship and Competitiveness (2023-2027) prioritizes innovation, digitalization, and sustainable enterprise development, identifying green entrepreneurship as a pillar of national competitiveness and resilience (HG 653/2023).

At the same time, the trajectory of Moldova's European integration process provides a macro-policy framework that reinforces sustainability governance. As Duhlicher&Burbulea (2024) highlight, European

integration brings significant economic and institutional advantages, including access to a wider single market, increased investment potential, and the adoption of EU environmental, labor, and governance standards.

Integration into the EU regulatory system also implies the gradual implementation of sustainability reporting directives (CSRD) and ESG-based corporate transparency, aligning Moldova's national strategies with European sustainability governance models.

These policies and processes converge toward a new paradigm of economic governance, where competitiveness is measured not solely by productivity or financial indicators but by the capacity to balance economic growth, environmental protection, and social cohesion. National policy tools, such as green public procurement, eco-labelling, and social audit mechanisms translate abstract sustainability principles into practical accountability frameworks for both public and private institutions.

From a governance perspective, Moldova's progress toward EU integration represents not only a geopolitical orientation but a strategic catalyst for sustainable modernization. The European integration agenda stimulates reforms in institutional transparency, environmental management, and business ethics, creating synergies with frameworks such as EFQM and SMETA that promote continuous improvement and stakeholder trust.

Ultimately, the alignment between policy innovation and corporate governance generates a mutually reinforcing dynamic: public institutions provide regulatory clarity and incentives for sustainable transformation, while responsible businesses operationalize these principles through measurable ESG and excellence-based practices. This synergy consolidates Moldova's trajectory toward a sustainable, competitive, and resilient economy, fully integrated into the European and global sustainability architecture.

Integrated strategic framework for sustainable development

The findings of this study demonstrate that sustainability can no longer be treated as a marginal or optional aspect of corporate strategy. It represents a structural principle of contemporary management, one that requires a coherent framework connecting ethical governance, performance excellence, and policy alignment. In this context, an integrated approach that unites ESG standards, business excellence models, social audit mechanisms, and national and European policy instruments becomes essential for achieving long-term competitiveness and resilience.

1. ESG as the Core Strategic Axis. The Environmental, Social, and Governance (ESG) framework constitutes the central axis of sustainable business management. It provides the methodological and reporting tools needed to operationalize corporate responsibility, ensuring that organizations measure and disclose their impact in a transparent and comparable manner. ESG criteria bridge internal decision-making with external accountability, linking sustainability with risk management, stakeholder engagement, and long-term value creation.

2. EFQM Model as the Excellence Driver. The EFQM Business Excellence Model complements ESG by establishing a systemic and performance-oriented structure. It encourages organizations to integrate sustainability into leadership, strategy, culture, and innovation, thereby transforming responsible practices into measurable excellence. Through the EFQM's triad of Purpose–People–Planet, organizations create sustainable value by aligning ethical objectives with operational efficiency and innovation. This model promotes continuous improvement and reinforces resilience by embedding sustainability into the organization's governance DNA.

3. SMETA 4-Pillars and Social Audit as Ethical Assurance. The SMETA 4-Pillars Model, focusing on Labor Standards, Health & Safety, Environment, and Business Ethics, ensures that sustainability commitments are verified and maintained across all levels of the value chain. It strengthens ethical assurance by integrating principles of social responsibility, transparency, and compliance. Together with related

frameworks such as SA8000 and ISO 26000, SMETA enables organizations to translate sustainability into auditable social and environmental performance, consolidating corporate credibility and stakeholder trust.

4. National and European policy alignment. At the policy level, the integration of Moldova's development programs, particularly the Program for the Promotion of the Green and Circular Economy (2024-2028) and the National Program for the Promotion of Entrepreneurship and Competitiveness (2023-2027), with the broader European sustainability agenda ensures institutional coherence and strategic continuity. These programs reflect the national commitment to green transition, innovation, and competitiveness, while European integration provides access to resources, markets, and governance models aligned with the EU Green Deal and the Corporate Sustainability Reporting Directive (CSRD) (Duhlicher & Burbulea, 2024).

5. A Holistic model for responsible competitiveness. The convergence of these frameworks forms an Integrated Strategic Framework for Sustainable Development (ISFSD), conceptualized as a multi-dimensional system with four interrelated pillars:

- Governance and Ethics – guided by ESG and SMETA standards.
- Operational Excellence – structured by EFQM and continuous improvement mechanisms.
- Social and Environmental Accountability – ensured through social audit and transparent reporting.
- Policy and Institutional Alignment – anchored in national and EU sustainable development strategies.

This integrated model advances a triple-value logic – economic efficiency, environmental stewardship, and social inclusion, where corporate performance is inseparable from ethical and ecological responsibility.

6. Strategic implications. Adopting this integrated framework allows organizations to move beyond fragmented sustainability efforts toward systemic transformation. It enhances competitiveness through innovation, strengthens legitimacy through ethical governance, and ensures resilience through policy alignment. For emerging economies like Republic of Moldova, this model represents not only a roadmap for corporate excellence but also a strategic mechanism for European integration, contributing to the realization of national and regional sustainability goals.

CONCLUSIONS

The qualitative analytical approach applied in this study, based on the review of academic literature, conference proceedings, and national and European policy documents, enabled an integrated understanding of sustainability as both a theoretical construct and a managerial practice. This triangulated perspective ensured conceptual and analytical validity by connecting insights from scholarly research with applied governance frameworks such as ESG, EFQM, and SMETA, as well as with the principles embedded in national and European policy instruments.

The research demonstrates that sustainability has evolved from a normative aspiration into a strategic imperative of contemporary business. In an increasingly globalized and uncertain economy, characterized by technological transformation, environmental challenges, and social inequality, organizations can no longer pursue competitiveness independently of ethical responsibility and ecological awareness. Sustainability has thus become an expression of responsible orientation – a managerial and moral stance that ensures long-term value creation while aligning corporate objectives with societal well-being.

The findings confirm that the integration of ESG (Environmental, Social, and Governance) principles provides the structural foundation for responsible corporate governance. ESG frameworks enable organizations to operationalize sustainability through measurable indicators, transparency mechanisms, and risk management tools. Yet, the effectiveness of ESG implementation depends on its institutional embedding within a broader system of business excellence, where models such as the EFQM Framework foster continuous improvement, stakeholder engagement, and innovation.

The study also highlights that ethical assurance and accountability are reinforced by social auditing mechanisms, particularly the SMETA 4-Pillars Model, which connects sustainability goals to verifiable labor, environmental, and ethical standards. Combined with EFQM and ESG instruments, social audits ensure that sustainability commitments are not merely declarative but evidence-based and auditable, enhancing corporate credibility and stakeholder trust.

At the macro level, the analysis underscores the critical role of national and European policy frameworks in enabling sustainable transformation. Moldova's Program for the Promotion of the Green and Circular Economy (2024-2028) and the National Program for the Promotion of Entrepreneurship and Competitiveness (2023-2027), aligned with the EU Green Deal and the Corporate Sustainability Reporting Directive (CSRD), establish a coherent institutional foundation for responsible entrepreneurship, green innovation, and social inclusion. The process of European integration further accelerates this transformation by providing regulatory convergence, access to sustainable financing, and institutional modernization.

In conclusion, sustainability represents a comprehensive strategic paradigm that unites ethics, governance, competitiveness, and resilience within a single conceptual framework. The proposed Integrated Strategic Framework for Sustainable Development (ISFSD) encapsulates this paradigm, linking ESG performance, business excellence, social accountability, and policy alignment. By adopting such a model, organizations can transcend fragmented approaches to responsibility and position sustainability as the defining characteristic of their strategic and cultural identity. This integrated approach ensures that corporate success contributes not only to economic prosperity but also to environmental stewardship and social progress – core dimensions of a truly sustainable future.

RECOMMENDATIONS

Based on the findings of this research, it is recommended that organizations and policymakers adopt an integrated governance approach to sustainability – one that aligns strategic, operational, and ethical dimensions. Businesses should embed ESG principles within management systems and use excellence frameworks such as EFQM to institutionalize continuous improvement and innovation. The implementation of social audit mechanisms, including SMETA, SA8000, and ISO 26000, is essential to ensure transparency, ethical compliance, and stakeholder trust across value chains.

Policymakers are encouraged to strengthen the synergy between corporate practice and national sustainability programs, ensuring coherence with European frameworks such as the EU Green Deal and the Corporate Sustainability Reporting Directive (CSRD). Priority should be given to incentivizing sustainable entrepreneurship, promoting digital and green innovation, and developing human capital capable of driving transformation toward a resilient and low-carbon economy.

Finally, for both the private and public sectors, sustainability should be regarded not as a formal obligation but as a strategic and cultural commitment – a foundation for excellence, legitimacy, and long-term competitiveness in the global business landscape.

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