

EXPLORING TOP BET INDEX COMPANIES OF THE BUCHAREST STOCK EXCHANGE THROUGH THEIR INTEGRATED REPORTS

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Abstract: Research objectives: *This paper proposes to study environmental, social and governance (ESG) type sustainable aspects and the way they impact the most traded companies listed on the Bucharest Stock Exchange (BVB) according to the Bucharest Exchange Trading (BET) index.*

Study methodology: *The research methods used include parametric correlations and descriptive analysis focusing on the data from top BVB listed economic organizations. To draft the research one included ESG type non-financial information (NFI) as well as financial information for which the liquidity indicators, the return on assets (ROA) and the return on equity (ROE) were calculated.*

Main results of the research: *The research results show that the BET economic organizations must improve and standardize the manner in which they report non-financial information of environmental, social and governance (ESG) nature. A direct link relationship has been proven between the financial indicators and the best performing organizations regarding non-financial indicators. The findings learned from this research may aid define a new strategy of reporting non-financial information of ESG type.*

Keywords: *reporting, financial information, non-financial information, BVB, BET index;*

JEL codes: Q01, Q56, M14

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