

EU CO-FUNDED PROJECT · Q2 FINDINGS

ESG Social Reporting & Social Dialogue

Romania Case Studies – Q2 Analysis
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BCR · Coca-Cola · Electrica · Autonom · Ursus

CSRD · ESRS S1 · Social Dialogue · Trade Union Participation

Project Background & Methodology

EU Co-Funded Project

Launched 5 May 2025. Focus: strengthening social dialogue through participation of social partners in CSRD/ESG reporting.

Goal

Analyse how "S" (social) disclosures are shaped — and whether trade unions genuinely participate or are sidelined.

Scope

5 Romanian companies, each with a 2024 ESG/sustainability report and an active trade union or employee representatives.

Questionnaire Structure

- 1 Part 1: Review ESG report for ESRS "S" indicators
- 2 Part 2: Interviews with trade union representatives
- 3 Part 3: Interviews with ESG report authors
- 4 Part 4: Cross-analysis & summary findings

The Five Companies

BCR

Sector

Banking

Report

1st standalone report (2024)

Union

2 trade unions, ~98% CBA coverage

Standard

ESRS/CSRD aligned

Consult.

Light-touch

Coca-Cola

Sector

FMCG / Beverages

Report

11th report (GRI)

Union

Trade unions + employee reps

Standard

GRI, group-level

Consult.

Not engaged

Electrica

Sector

Energy / Utilities

Report

Ongoing since 2018

Union

Trade unions, formal ESG channel

Standard

ESRS/CSRD + Deloitte assurance

Consult.

Structured ✓

Autonom

Sector

Mobility / Ridesharing

Report

3rd report (GRI 2021 + EFRAG)

Union

No union – 4 employee reps

Standard

GRI + SASB + EFRAG

Consult.

Survey-based

Ursus

Sector

Beverages / Beer

Report

8th report (voluntary ESRS)

Union

Trade union, 100% CBA coverage

Standard

ESRS-aligned, Deloitte prod.

Consult.

Indirect only

Electrica — Structured Consultation: Best Practice

1

Early drafting

ESG Dept + HR informed unions about reporting timeline, scope, and ESRS S-indicators relevant to Electrica.

2

Formal meetings

Several formal sessions on working conditions, H&S, and diversity indicators; plus 3-week online consultation platform.

3

Feedback integration

Trade union comments communicated to ESG Committee & Executive Mgmt. Integrated into final report (LTIR, diversity KPIs).

4

External assurance

Deloitte provided limited assurance. Reporting ongoing since 2018 (GRI), 2024 aligned with ESRS/CSRD.

Key Findings

- ✓ ESG awareness training provided in 2024 & 2025 (CSRD/ESRS)
- ✓ Dual materiality carried out with Big Four advisory's support
- ✓ Union feedback influenced H&S + diversity reporting KPIs
- ✓ ISO 45001 certification maintained; OSH programs strengthened
- ✓ Online consultation platform open >3 weeks for all stakeholders

Some ESRS S-topics still marked N/A — disclosure gaps remain

BCR — Consultation Happened, But Late & Light-Touch

Report Context

First standalone sustainability report (2024). Previously part of Erste Group consolidated report. ~80 internal contributors.

Dual Materiality

Carried out through internal workshops. External stakeholder views captured via studies and benchmarking — not direct questionnaires with unions.

Union Consultation

1–2 touchpoints + email exchanges, late in the reporting cycle. Unions reviewed messaging rather than verifying underlying evidence or datasets.

Impact of Union Input

Small wording adjustments only. No big operational change. Feedback: 'don't overstate consultation; be precise about what is agreed vs. what is aspiration.'

⚠ Socialwashing Risk

BCR risks becoming policy-and-coverage heavy: 'We have dialogue structures' without measurable outcomes to test effectiveness.

Gaps flagged: workload/burnout proxies, grievance resolution metrics, restructuring impact indicators.

Key Figures

- ~98% CBA coverage in key branches
- 2 active trade unions
- No jointly agreed verification method
- No access to underlying datasets for unions

Coca-Cola — Mature Reporting System, Unions Not in the Loop

11th

Report edition

Most experienced reporter

4+

Years on GRI

Group-level dual materiality

7–8

Internal data providers

Monthly continuous inputs

0

Union consultation sessions

On ESG report content

Classic Pattern: Data Discipline Without Social Challenge

- ✗ Unions/employee reps not specifically notified, trained, or consulted on the report
- ✗ No dedicated union consultation on sustainability standards or indicators
- Rationale: 'Report is long-running, HR KPIs already cover union-relevant issues, reporting is technical'
- ⚠ Blind spots possible: reliable KPIs can coexist with lived-experience gaps on work intensity, shift pressures, restructuring
- Stakeholder engagement exists at group level (Coca-Cola Co., customers, distributors), but union results not shared with reps

Autonom & Ursus — Varying Representation Models

AUTONOM — 3rd Report

Representation:

No trade union — 4 elected employee representatives

Framework:

GRI 2021 + EFRAG dual materiality + SASB lens. CEO-approved.

Consultation:

Survey-based stakeholder input; no formal employee-rep procedure with minutes or feedback trails

Strength:

Broad ESRS 'S' coverage: working conditions, OSH, DEI, training minimums, harassment prevention

Gap:

Many social elements rely on narrative, not traceable KPIs. No fixed ESG dialogue calendar with reps.

URSUS — 8th Report

Representation:

Active trade union; 100% CBA coverage. Annual CBA renegotiation.

Framework:

Voluntary ESRS alignment; produced with Deloitte Romania. Not externally audited.

Consultation:

Union engagement via standard labour channels (CBA, internal regulation). No ESG-report-specific consultation workflow.

Strength:

Rich 'S' disclosures: CBA coverage, wages positioning, working time, leave uptake, OSH, social protection.

Gap:

No union review step in report drafting. Without external audit, credibility rests on internal governance alone.

Cross-Cutting Findings Across All 5 Companies

01 ESRS Logic is Adopted, But Unevenly

All companies structure 'S' disclosures around ESRS/CSRD logic. However, depth of worker voice in building that narrative varies sharply — from structured (Electrica) to absent (Coca-Cola).

02 Late Consultation is the Norm

Unions are typically consulted after the report structure is fixed and deadlines are tight. ~3 meetings directly tied to the ESG report. Most feedback ends up only 'partially' incorporated.

03 Compliance Framing vs. Social Dialogue

Employer-side answers are often high-level and compliance-oriented. Missing: consultation minutes, evidence trails, 'union said / company changed' documentation, access to underlying datasets.

04 Social Washing Risk is Structurally Embedded

'Policy and coverage heavy' reporting can coexist with lived experience gaps on workload, shift pressures, and restructuring impacts — especially when unions can't test reported indicators.

Social Dialogue Quality: Company Comparison

	Electrica	BCR	Ursus	Autonom	Coca-Cola
Union Awareness	●●●●	●●●●	●●●●	●●●●	●●●●
Training Offered	●●●●	●●●●	●●●●	●●●●	●●●●
Consultation Timing	●●●●	●●●●	●●●●	●●●●	●●●●
Access to Data	●●●●	●●●●	●●●●	●●●●	●●●●
Feedback Impact	●●●●	●●●●	●●●●	●●●●	●●●●
External Assurance	●●●●	●●●●	●●●●	●●●●	●●●●

●●●● = Excellent ●●● = Good ●● = Limited ● = Absent

Reflective Analysis: What the Numbers Show

~6

Union proposals fully taken on board

per reporting cycle

~9

Proposals partially incorporated

principle accepted, disclosure limited

~4

Not taken on board at all

disaggregation, contested issues, targets

~3

ESG-specific consultation meetings

per reporting year

National CBA Coverage: ~42% | Some companies achieve near-100% (BCR, Ursus) | Others operate with employee reps only (Autonom)

Access to Data Before Publication

Summary dashboards (headcount, training hrs, LTIR)

Disaggregated breakdowns (by site, job family, gender)

Methodology + calculation definitions

Sufficient time to challenge anomalies

Usually shared

Rarely shared

Limited

Often inadequate

Conclusions & Recommendations

C1 Compliance ≠ Participation

ESRS adoption is spreading, but treating reporting as a technical compliance exercise — without structured union input — creates a credibility gap between disclosed data and lived worker experience.

C2 Three Meetings Isn't Enough

~3 dedicated ESG consultations per year means unions face tight deadlines and pre-fixed structures. Meaningful input requires early, ongoing involvement — not a review step at the end.

C3 Minuted Consultation Is the Single Best Tool

A formal, documented 'response-to-comments matrix' anchored in labour-law practice is the most effective mechanism to reduce declarative reporting. Simple governance tool — but transforms accountability.

C4 ESRS S1 Working Conditions Is the Priority

The biggest disclosure improvement needed: pair narrative with job-quality indicators — workload/work intensity, staffing adequacy, predictable working time, overtime reliance. Disclose where pressures concentrate, not just averages.

Thank You

Project Deliverables Coming Next:

- ESG Handbook — Good practices catalogue for social dialogue in CSRD reporting
- Final Report — Cross-country analysis with recommendations
- Distribution to all participating companies prior to publication

BCR · Coca-Cola · Electrica · Autonom · Ursus

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