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## DIRECTIONS OF IMPLEMENTING CORPORATE SOCIAL RESPONSIBILITY IN UKRAINIAN ENTERPRISES

## НАПРЯМИ РЕАЛІЗАЦІЇ СОЦІАЛЬНО ВІДПОВІДАЛЬНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ В УКРАЇНІ

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The article analyses the current trends and forms of corporate social responsibility implementation by Ukrainian enterprises in the context of war. The study covers a lot of companies from seven key sectors of the economy, including banking, IT, agriculture, pharmaceuticals, food industry, metallurgy, and logistics. It was found that the highest level of CSR transparency and consistency is demonstrated by banks, IT companies, and agricultural enterprises that implement international standards such as GRI, ESG, and SDG. The main initiatives in the field of philanthropy, labour practices, environmental protection, customer relations, and corporate governance are identified. The problems of fragmented reporting, the declarative nature of policies in several industries, and the low level of due diligence practices are highlighted. Recommendations for strengthening CSR in the post-war economy of Ukraine through the integration of international standards and systemic support for sustainable development are formulated.

**Keywords:** corporate social responsibility, sustainable development, non-financial reporting, management, enterprise, directions of corporate social responsibility.

У статті проведено ґрунтовний аналіз реалізації корпоративної соціальної відповідальності (КСВ) українськими підприємствами в умовах повномасштабної війни, яка суттєво трансформувала підходи до взаємодії бізнесу із суспільством. Здійснено комплексне дослідження соціальної активності компаній із семи ключових секторів економіки: банківського сектору, інформаційних технологій, агропромислового комплексу, фармацевтичної галузі, харчової промисловості, металургії та транспортно-логістичної сфери. Особливу увагу приділено оцінці прозорості, системності та відповідності реалізованих ініціатив міжнародним стандартам КСВ, зокрема GRI (Global Reporting Initiative), ESG (Environmental, Social, Governance) та Цілям сталого розвитку ООН (SDG). З'ясовано, що найвищі показники відповідальності демонструють банки, ІТ-компанії та аграрні підприємства, які систематично звітують про свої соціальні ініціативи, вбудовуючи КСВ у стратегічне управління. У межах дослідження окреслено основні напрями корпоративної соціальної відповідальності, серед яких: дотримання етичних стандартів та прав людини, охорона довкілля, формування якісних трудових практик, розвиток корпоративного управління, захист інтересів споживачів, запровадження чесних бізнес-практик, благодійна діяльність та волонтерство. Виокремлено проблемні аспекти, серед яких домінують низький рівень структурованості та доступності нефінансової звітності, зокрема у фармацевтичному, металургійному та логістичному секторах. Більшість підприємств цих галузей або не здійснюють активну соціальну діяльність, або не оприлюднюють її в доступному для широкої громадськості форматі, часто обмежуючись загальними твердженнями без конкретних показників чи стратегій. Зазначено також, що частина інформації про КСВ опри-

люднюється виключно англійською мовою, що ускладнює сприйняття її українськими споживачами та партнерами. Підкреслено, що в умовах війни корпоративна соціальна відповідальність набула нової якості – від формального атрибуту до потужного інструменту забезпечення життєздатності бізнесу, підтримки суспільної довіри, взаємодії з державними та міжнародними структурами, а також як засобу інтеграції до європейського економічного простору. У статті сформульовано рекомендації для державної політики та бізнес-середовища щодо подальшої імплементації КСВ у післявоєнне відновлення економіки України. Зокрема, запропоновано розширити впровадження міжнародних стандартів звітності, забезпечити обов'язковість практик належної обачності (due diligence), розробити механізми стимулювання прозорості нефінансової звітності та гарантувати її доступність українською мовою для широкого кола зацікавлених сторін.

**Ключові слова:** корпоративна соціальна відповідальність, сталий розвиток, нефінансова звітність, управління, підприємство, напрями корпоративної соціальної відповідальності.

**Problem statement.** Ukrainian business has faced significant challenges as a result of the war. The social responsibility of companies has acquired a new meaning – from a formal initiative to a tool for survival and public trust. This requires a scientific analysis of effective areas and forms of CSR adapted to Ukrainian realities.

**Analysis of recent research and publications.** In today's environment of growing attention to sustainable development, the issue of determining corporate social responsibility priorities has particular relevance. An essential contribution to the development of CSR tools was made by S. Petrovska and A. Yakivchenko [1], who studied the potential for adapting innovative approaches in industrial enterprises. Their works emphasise the importance of considering the external environment for effective CSR implementation.

The scientific literature has accumulated a lot of studies on the formation of enterprises' corporate social responsibility culture. In particular, Kuzmina O. E., Stanasiuk N. S., and Ugolkova O. Z. [2] analysed the typology of factors influencing the formation of social responsibility. Mei Fei [3] focused on the specifics of factors and mechanisms of CSR formation in enterprises engaged in foreign economic activity. Bondaruk T. G., and Bondaruk I. S. [4] studied the economic essence of CSR's organisational and economic mechanism. Bobko L. O., and Maziar A. V. [5] studied the problems of the functioning of corporate social responsibility in the Ukrainian business environment. At the same time, Seliverstova L. S. and Losovska N. V. [6] proposed approaches to forming a mechanism for managing social responsibility, considering organisational and economic aspects.

**Identification of unresolved parts of the problem.** Insufficient attention is paid to the comparative analysis of CSR in key industries, particularly in crisis challenges. There is also little coverage of due diligence and fair operating practices.

**The purpose of the article is** to analyse the directions of CSR implementation on the example of leading Ukrainian companies, to identify effective cases and problem areas.

**Summary of the main material.** The war has had a significant impact on business in Ukraine. Businesses are increasingly taking on social functions: supporting the Armed Forces of Ukraine, helping IDPs, rebuilding infrastructure, and volunteering. Social responsibility is becoming not just an additional initiative, but an element of the survival and stability of society. In addition, CSR contributes to the harmonisation of Ukrainian business with European practices. That is why the diagnostics of domestic enterprises' social activities has scientific and practical value and contributes to building a responsible, sustainable, and competitive business environment in Ukraine. The study examined the largest companies in the following economic sectors: pharmaceuticals, food industry, IT industry, food and metals, transport and logistics, agriculture, and banking (Table 1). The analysis also identified criteria and recommendations for collecting information on the socially responsible activities of domestic enterprises. CSR information was systemised and interpreted in the following areas:

- ethical responsibility and human rights;
- labour practices;
- environmental protection;
- fair operating practices;
- interaction with consumers;
- community engagement and development;
- philanthropic responsibility and employee volunteering;
- corporate governance.

The study of the selected enterprises to examine the patterns of their CSR implementation was conducted through the study of the companies' websites, analysis of their non-financial reports, research of corporate governance documents, and analysis of other information on CSR that is publicly available.

Table 1

## List of economic activities and companies presented in the study

Type of economic activity	Company names						
Pharmaceutical companies	Farmak JSC	Arterium Ltd LLC	Yuria-Pharm LLC	Sperko Ukraine	PJSC Darnitsa		
Country of origin	Ukraine	Ukraine	Ukraine	Ukraine	Ukraine		
IT companies	LLC Global Logic Ukraine	Softserve LLC	Luxoft Ukraine	LLC Info-Pulse Ukraine	LLC Epam Systems	LLC Institute of Information Technologies INTELLIAS	LLC IT Hub Ukraine-Ukraine
Country of origin	USA	Ukraine	Switzerland	Ukraine	USA	Ukraine	USA
Food industry	PJSC Carlsberg Ukraine	Nestlé Ukraine	PrJSC Obolon	LLC Terra Food	LLC Danone Dnipro	IE Coca-Cola Beverages Ukraine Limited	Roshen
Country of origin	Denmark	Switzerland	Ukraine	Ukraine	Switzerland	USA	Ukraine
Metallurgical activities	PJSC ArcelorMittal Kryvyi Rih	LLC Metinvest Ukraine	Ltd JSC PIVDGOK	PJSC Zaporizhstal	PJSC Interpipe Steel		
Country of origin	Luxembourg	Ukraine	Ukraine	Ukraine	Ukraine		
Transport and logistics	JSC Ukr Zaliznytsia	LLC ZAMMLER UKRAINE	JSC Ukr Poshta	LLC Nova Poshta	LLC UBER UKRAINE		
Country of origin	Ukraine	Ukraine	Ukraine	Ukraine	USA		
Agricultural sector Agriculture	Kernel Company LLC	PrJSC Ukrland Farming»	MHP JSC	LLC UPI-AGRO	LLC Astarta-Kyiv	LLC Conti-National Farmers Group LLC	
Country of origin	Ukraine	Ukraine	Ukraine	Ukraine	Ukraine	Ukraine	
Banking sector	JSC FUIB	AB Ukrgas Bank	JSC Ukrsib Bank	PJSC OTP Bank	JSC Sens Bank		
Country of origin	Ukraine	Ukraine	Part of BNP Paribas France	Hungary	Ukraine		

Source: developed by the author

The analysis results suggest that the business sector significantly impacts the choice of corporate social responsibility areas and the number of social initiatives implemented. Among the surveyed enterprises, the most significant number of CSR initiatives is observed in the

banking sector, information technology (IT), and agriculture, and the smallest in the metallurgical, transport, and logistics sectors. It should be noted that a significant proportion (over 50% of the surveyed companies) do not carry out socially responsible activities at all, or information about

them is not adapted for the domestic consumer (in particular, it is not translated into Ukrainian).

Ukraine's undisputed leaders of social responsibility are companies in the banking, IT, and agricultural sectors. It is worth noting that most companies in the banking sector prepare their non-financial reporting according to GRI (Global Reporting Initiative) standards or ESG (Environmental, Social, Governance) principles. Companies in the IT industry are more likely to follow the format of the 17 UN Sustainable Development Goals and focus on international CSR reporting standards. The use of international standards for disclosure of non-financial information means that companies such as Softserve LLC, InfoPulse Ukraine, and Intellias demonstrate a high level of transparency, with their full reports available on the official website in English and Ukrainian, which increases the level of trust of customers and related parties. The analysis results of the format of disclosure of information on non-financial reporting of domestic companies are shown in Fig. 1.

In Ukraine's banking sector, many CSR initiatives are driven by a combination of internal commitments of financial institutions and external demand from society, the state, and international partners. Banks do not produce goods but provide financial services. For them, reputation,

transparency, and social responsibility are critical to attracting depositors, partners, and investors. CSR helps to increase trust in an institution. In addition, Ukrainian banks are actively implementing ESG approaches, as the NBU and international financial institutions (e.g., IFC, EBRD) encourage banks to be transparent, ethical, and responsible. In particular, in the document 'Policy on the Development of Sustainable Finance for the Period up to 2025' [7], the NBU obliges domestic banks to inform about the development of sustainable finance in official publications. In addition, banks' participation in global initiatives (e.g., the UN Global Compact) requires CSR programmes.

The key areas of social responsibility in the banking sector include ethical responsibility and human rights, labour practices, fair operating practices, customer relations, corporate governance, and environmental protection. A comparison of CSR in the banking sector with other sectors of the economy shows that in banks, it is distinguished by its intangible nature: instead of physical products, it is trust, stability, access to finance, and financial education. The banking sector creates social value not through production, but through resource allocation, risk management, and enhancing the financial stability of society.

17 UN goals	ESG indicators	GRI	The information is published on the corporate website
<ul style="list-style-type: none"> <li>• 1 bank</li> <li>• 4 pharmaceutical companies</li> <li>• 4 food industry companies</li> <li>• 2 metallurgical companies</li> <li>• 2 agricultural holdings</li> <li>• 4 transport and logistics companies</li> </ul>	<ul style="list-style-type: none"> <li>• 1 pharmaceutical company</li> <li>• 5 food industry companies</li> <li>• 2 metallurgical companies</li> <li>• 1 agricultural holding</li> <li>• 1 transport and logistics company</li> </ul>	<ul style="list-style-type: none"> <li>• 4 food industry companies</li> <li>• 1 metallurgical company</li> <li>• 3 agricultural holdings</li> </ul>	<ul style="list-style-type: none"> <li>• 4 banks</li> <li>• 2 food industry companies</li> <li>• 3 metallurgical companies</li> <li>• 2 agricultural holdings</li> <li>• 1 transport and logistics company</li> </ul>

**Fig. 1. Breakdown of companies by non-financial reporting format, 2024 (in units)**

*Source: developed by the author*

The primary focus of CSR in the IT sector is compliance with digital technology ethics, data protection, cybersecurity, the development of digital literacy, and support for innovation. In this area, social responsibility is manifested through a responsible impact on society and its digital environment. All 7 IT companies surveyed are actively developing their corporate social responsibility. These include Globallogic Ukraine LLC, Softserve LLC, Luxoft Ukraine LLC, Infopulse Ukraine LLC, Epam Systems LLC, Intelias Institute of Information Technology LLC, and IT Hub Ukraine LLC. Most of these companies actively follow ESG principles. The main disadvantage of providing open information on social activities for almost all IT companies is the lack of translation from English into Ukrainian.

In times of war, these companies pay particular attention to philanthropic activities. For example, the international company GlobalDigital Ukraine LLC actively supports such organisations as Come Back Alive, Superhumans, Okhmatdyt, Children of Heroes, and others [8]. Since 2022, Epam Systems LLC has announced an additional \$100 million for humanitarian and logistical support for the Ukrainian development team and their families in Ukraine [9]. Unlike other companies, Epam Systems LLC not only provides financial assistance, but also actively engages its employees in volunteer activities and specific social initiatives. The company also contributes to providing Ukraine with Starlink satellite internet to maintain communications during war. Another company, Luxoft Ukraine LLC, donated UAH 10 million to the Ukrainian Red Cross [10]. The company donated UAH 110,786 to the Zaporizhzhia Regional Children's Hospital to purchase medical equipment, and another UAH 4 million was raised through the internal DXC Technology platform. Volunteer initiatives include blood donations for Okhmatdyt, which helped to save 111 lives. The philanthropic activities of Softserve LLC are aimed at supporting various educational, social, and infrastructure projects through the Open Eyes Charitable Foundation [11].

An analysis of domestic pharmaceutical companies shows that the main areas of their social activity are similar to those of similar foreign companies. In particular, they focus their social activities on improving labor quality, working conditions, developing socially oriented management systems, and partnering with local communities and NGOs. However, in quantitative terms, the social initiatives of domestic companies are few and far between. And non-

financial reporting is fragmented, sporadic, and declarative. Only a few companies, such as Farmak JSC, publish their structured CSR reports, while most limit themselves to general statements about social and environmental initiatives. The transparency index of pharmaceutical companies remains relatively low compared to international standards. Most Ukrainian pharmaceutical companies, such as Lubnyfarm JSC, Biopharma LLC, InterChem LLC, Kyiv Vitamin Plant PJSC, Farmakos LLC, Zhytomyr Pharmaceutical Factory LLC, have limited or no publicly available information on sustainable development and corporate social responsibility. On the websites of these companies, the sections on social responsibility often contain only general statements such as 'It is very important for us to be relevant to people' [12], which do not disclose specific actions, indicators, or strategies in the field of environmental, social, and governance responsibility. Thus, due to the lack of structured non-financial reporting, clear sustainability goals, and public data on ESG indicators, it is problematic to assess these companies' real contribution to the industry's sustainable development. Metallurgy is an important economic activity in Ukraine. A study of corporate social responsibility in this sector has shown that significant progress has been made. However, the industry still needs to develop its CSR further to reach the level of international standards. Leading metallurgical companies, such as Metinvest Holding LLC and Arcelor Mittal Kryvyi Rih, actively implement CSR principles in their operations. They invest in large-scale projects to reduce emissions, clean the air, modernize production, and ensure employee safety. The companies support local communities and invest in infrastructure development, education, healthcare, and social protection of employees. They also participate in volunteer initiatives and assist in crises. INTERPIPE Ukraine LLC invested in constructing a green electrometallurgical plant, MZ Dniprostal LLC, which meets the requirements of the European Green Deal [13]. The company also regularly publishes annual reports, particularly as part of its participation in the UN Global Compact Network, where it discloses data on progress in the environment, anti-corruption, and socially responsible management. Nikopol Ferroalloy Plant demonstrated an active environmental policy and social responsibility at the internal corporate level before it ceased operations.

However, most Ukrainian metallurgical enterprises, such as AV METAL GROUP LLC,



Nikopol Ferroalloy Plant JSC (ceased operations in early 2023), Yuzhkoks PJSC, Dnipro Metallurgical Plant PJSC, Dniprospeetsstal PJSC, Vikant LLC, and Vartis LLC, do not publish structured non-financial reports, and information on environment, social responsibility, and human resources management is limited and unsystematic. Zaporizhstal also has no public systematic information on CSR, and its social activities are presented in a general format without detailing environmental or management indicators. The reasons for this situation lie in the peculiarities of their historical past and current challenges. In particular, due to the war, most steelmaking companies have suffered damage, lost their sales markets, and are operating on the brink of survival. This leads to a sharp reduction or suspension of social initiatives. In addition, the lack of progress in CSR is partly because many companies operate with outdated equipment that requires significant investment to modernise. In such circumstances, the environmental component of CSR (e.g., reducing emissions, saving water) is unlikely to be implemented due to a lack of investment. It is also worth noting that most metallurgical giants belong to oligarchic groups, where CSR is a tool for political influence or PR, not part of the corporate culture. CSR in such companies is limited to one-off charity events, without a strategy, reporting, or performance measurement. Decision-making is centralised, and the fundamental interests of the community or sustainable development are often ignored. Communities dependent on a single large enterprise (mono-industry towns) are usually unable to exert adequate pressure on the company, even if it is harming the environment or violating workers' rights. Thus, the lack of progress in CSR in most Ukrainian steel companies is due to outdated technologies, crisis conditions, weak regulation, lack of internal motivation, and external pressure. The food industry companies studied, such as PJSC Carlsberg Ukraine, LLC Nestle Ukraine, LLC Danone Dnipro, and IP Coca-Cola Beverages Ukraine Limited, demonstrate a high level of integration of CSR principles into their strategy, regularly publish non-financial reports according to international standards (GRI, ESG), and support the UN Sustainable Development Goals. They actively implement environmental programmes (emission reduction, energy saving, waste recycling), develop social initiatives for employees and local communities, and promote responsible

consumption and gender equality. For example, Carlsberg Ukraine is actively implementing a sustainable development strategy: '4 ZERO' (zero carbon footprint, zero water losses, zero irresponsible consumption, zero accidents). The company takes energy efficiency measures, uses biofuels, reduces the use of plastic, and supports responsible beer consumption [14].

Nestlé Ukraine focuses on sustainable agriculture, reducing greenhouse gas emissions, reducing the use of plastic, and promoting healthy eating. The latter involves the 'Good for You' strategy: increasing the nutritional value of most products in the company's global portfolio [15]. Although Obolon PrJSC, Terra Food LLC, and Kyiv Confectionery Factory Roshen PrJSC actively support social, environmental, and community initiatives, they lag behind the world's leading food companies regarding consistency, scale, and transparency of CSR implementation. Companies such as Milk Alliance LLC, PrJSC Shchedro, PrJSC TD KOMO, LLC Globinsky Meat Processing Plant, PrJSC First Private Brewery, and Millenium Group currently have no officially declared sustainability policy. This indicates insufficient corporate social responsibility principles integration into their business processes and development strategies. A study of transport and logistics companies in Ukraine has shown a gradual increase in their focus on CSR. Market leaders such as ZAMMLER Ukraine LLC, Ukrzaliznytsia JSC, Ukrposhta JSC, and UBER Ukraine LLC are implementing environmental, social, and governance initiatives. Still, CSR implementation's consistency, transparency, and scale do not meet global standards. Environmental programmes and social projects aimed at supporting communities and improving the quality of services are developing most dynamically. Market players such as Akline Logistic LLC, Fozzy Group Logistics Network, Logistic-Plus LLC, and BlablaCar Ukraine LLC are not currently involved in implementing sustainable development policies. It should be emphasised that international logistics providers with representative offices in Ukraine actively publish relevant non-financial statements, usually in English without translation into Ukrainian. These companies include: FM Logistic Ukraine LLC, DHL Logistic LLC, Kühne & Nagel, Ekol Logistics LLC, Raben Logistic LLC, and Raben Ukraine LLC.

The author's generalised scoring of the level of consistency, transparency, and scale of development (from 1 to 5 points, where 1 point

is the lowest and 5 points is the highest) of the CSR areas of the studied companies by types of economic activity is presented in Table 2.

As management becomes more inclusive, implementing relevant CSR initiatives and disclosing information about them helps to avoid boycotts, negative media coverage, and loss of customers. Public reporting helps to demonstrate a proactive stance, which reduces reputational risks. In addition, companies that openly declare and implement ethical standards can differentiate themselves in the market, gaining an advantage in the eyes of customers and partners over their competitors.

**Conclusions.** Based on the study, it can be concluded that corporate social responsibility (CSR) in Ukraine is particularly important in the context of a full-scale war. It ceases to be a formal initiative and becomes a real mechanism for maintaining public trust, a tool for business adaptation to crisis challenges, and an essential component of sustainable development. Companies in the banking, IT, and agricultural sectors are recognised as leaders in CSR implementation, as they demonstrate a high level of transparency, consistency, and

compliance with international GRI, ESG, and UN Sustainable Development Goals standards.

At the same time, social responsibility is often fragmented or declarative in most other industries, such as pharmaceuticals, metallurgy, and logistics. There is a lack of structured non-financial reporting, information is usually not adapted for the Ukrainian consumer, and the absence of a Ukrainian-language version of reports makes it difficult for the public to access them. Corporate governance plays a special role in implementing CSR, as it ensures business transparency, accountability, and ethicality. However, few companies have established compliance procedures, anti-corruption programmes, and stakeholder communication mechanisms.

The issues of due diligence implementation, low quality of reporting, and uneven coverage of CSR practices in different sectors of the economy remain problematic. To strengthen CSR in Ukraine's post-war economy, it is necessary to integrate international standards into all industries, expand the practice of ESG reporting, make it available in Ukrainian, and ensure that due diligence is mandatory in business activities.

Table 2

**Assessment of the social responsibility areas of the surveyed companies by types of economic activity, in points**

	Banking	IT industry	Food industry	Metallurgy	Transport and logistics	Agriculture	Pharmaceuticals
Ethical Responsibility and Human Rights	★★★★ ★☆☆	★★★★ ★☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ★☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆
Labour Practices	★★★★ ★☆☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ★★☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ☆☆☆
Environmental Protection	★★★★ ★★☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ★★☆	★★★★ ★☆☆	★★★★ ★★☆	★★★★ ☆☆☆
Fair Operating Practices	★★★★ ★☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆
Customer Relations	★★★★ ★★☆	★★★★ ★★☆	★★★★ ★★☆	★★★★ ★★☆	★★★★ ★★☆	★★★★ ★★☆	★★★★ ★★☆
Community Engagement and Development	☆☆☆☆ ☆☆☆	★★★★ ☆☆☆	★★★★ ★☆☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ★★☆	★★★★ ☆☆☆
Philanthropic Responsibility and Employee Volunteering	★★★★ ★★☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ★★☆	★★★★ ☆☆☆
Corporate Governance	★★★★ ★★☆	★★★★ ★★☆	★★★★ ☆☆☆	★★★★ ☆☆☆	★★★★ ★☆☆	★★★★ ☆☆☆	★★★★ ☆☆☆

Source: developed by the author

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