

Corporate Social Responsibility in Ukraine as a Tool for Sustainable Development

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How to cite this paper: Tkak, Y., Yarmak, T., Martynova, L., Yurchyk, I. and Andrusenko, N. (2025). Corporate Social Responsibility in Ukraine as a Tool for Sustainable Development. *Grassroots Journal of Natural Resources*, 8(1): 566-582. Doi: <https://doi.org/10.33002/nr2581.6853.080123>

Received: 03 March 2025

Reviewed: 04 April 2025

Provisionally Accepted: 17 April 2025

Revised: 19 April 2025

Finally Accepted: 21 April 2025

Published: 28 April 2025

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Abstract

The purpose of this research is to empirically examine the practice of corporate social responsibility as a tool for promoting sustainable development. The research employs a qualitative descriptive-analytical design, incorporating empirical methods that explore the social responsibility practices among Ukrainian enterprises and analyze Germany's CSR policy and its contribution to sustainable development. The findings reveal a significant evolution in the role of corporate social responsibility since the beginning of 2022. Before the war in Ukraine, social initiatives were mainly aimed at creating appropriate working conditions to attract highly qualified personnel, creating conditions for their development and career growth, and implementing business ethics programs. However, since the outset of the invasion, social responsibility has gained increasing importance due to the severe social challenges caused by the war and the need for businesses to maintain operational stability. Large market players, including international companies, not only focus on the economic approach to CSR, but also provide a significant contribution to the achievement of the Sustainable Development Goals. This includes supporting economic growth and the sustainable development of cities and communities.

Keywords

Social responsibility; Sustainable development; Sustainability; Sustainable development strategies; Triple bottom line; Social utility; Resilience

Introduction

Throughout its evolution, the market economy has progressed from classical capitalism, which focused primarily on maximizing

profits, to a socially oriented economy where profits are directly influenced by employees and the reputation of the enterprise, with social capital emerging as a key component of production. The increasing role of corporate social responsibility in ensuring sustainable competitive advantages is linked to the social orientation of the market management system during the post-industrial development stage. Businesses are forced to assume a portion of socially oriented costs, as their development relies on the qualifications, knowledge, skills and capabilities of their staff and the availability of special connections – social capital. Therefore, an in-depth analysis of corporate social responsibility, which ‘encompasses the various relationships between business and society and describes their essence’ (Carroll, 2015), becomes an important issue.

Traditionally, the idea of social responsibility has been based on the concept of production for profit, while labour remuneration and job creation were considered sufficient to meet social needs. Since the early 2000s, new conceptual approaches to understanding business social responsibility have emerged, driven by new social and environmental challenges. The social approach asserts that businesses must meet social requirements to improve welfare. The most modern concepts and trends in social responsibility are closely intertwined with the concepts of sustainability, sustainable development, and the triple bottom line (Carroll, 2021; Porter and Kramer, 2006, 2011). The study of the relationship between social responsibility and its contribution to sustainable development has been actively pursued since the 2000s (Rondinelli and Berry, 2000; Moon, 2007). According to Kolk and Van Tulder (2010), studies of these concepts were limited until 2010. Studies on the contribution of corporate social responsibility to sustainable development began to intensify and take an active form only between 2010 and 2019 (Ye *et al.*, 2020).

The purpose of the research is to empirically examine the practice of corporate social responsibility as a tool for the sustainable development of companies.

Literature Review

The essence of corporate social responsibility lies in the implementation of socially beneficial activities by an enterprise, considering public interests and stakeholders' concerns. This is achieved through the development and implementation of specific activities, projects, programs and integrated social responsibility strategies within the broader corporate business strategy. Over time, four key conceptual approaches to understanding social responsibility have emerged in academic thought: economic, political, social, and ethical.

The economic/instrumental approach is based on the idea that enterprises fulfil their functions of producing goods and services, generating profits, satisfying consumer demand, creating jobs and paying wages (Stetsenko and Berezova, 2020, p. 245). According to this approach, an enterprise serves as a tool for creating and distributing wealth, with social activities aimed at economic results. This approach was advocated by the economist M. Friedman, who argued that social responsibility focuses on promoting growth and maximizing profit. Friedman considered “social responsibility” to be a “subversive doctrine”, believing that its only responsibility is to grow profits and operate in an open competitive economy in compliance with market rules (Bhagwat,

2011). The argument is that companies should focus on profitability-related activities, excluding charitable work that does not generate income (Stetsenko and Berezova, 2020, p. 246). A more modern economic view of social responsibility links the relevant activities to enhancing firms' financial performance, especially in a highly competitive environment (Kim, Kim and Qian, 2018). However, some researchers point to the need for a more meaningful assessment of the interrelationships between social and financial activities of enterprises (Orlitzky, 2008). The substantive essence of the economic approach and other approaches to understanding the concept of social responsibility is shown in figure 1.

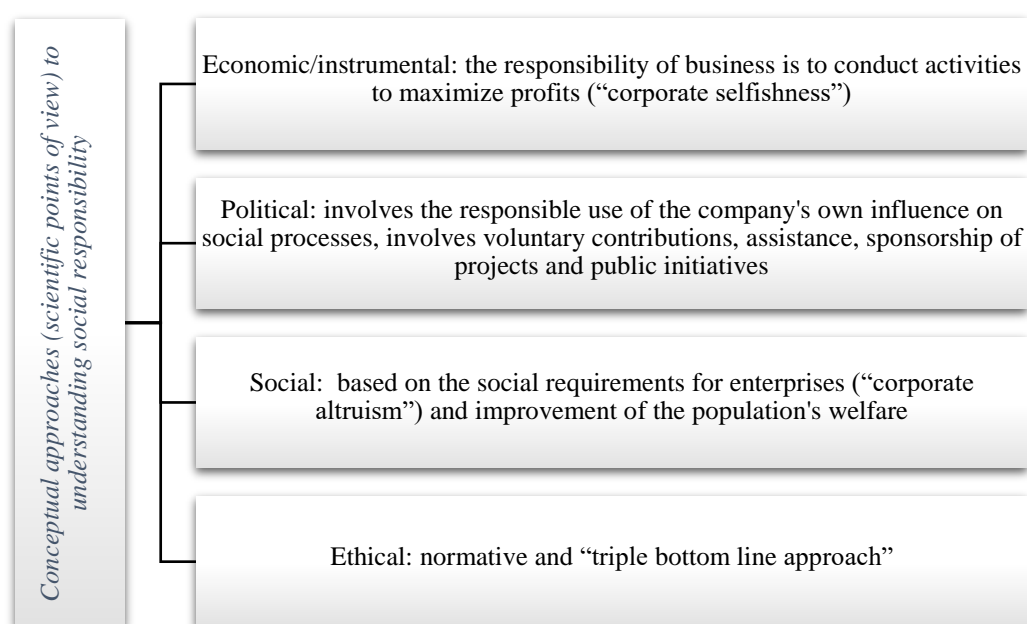


Figure 1: Conceptual approaches to understanding corporate social responsibility
Source: compiled by the author based on data from (Polyakova and Kass, 2010; Smachylo and Novytska, 2023; Stetsenko and Berezova, 2020)

The political approach to social responsibility suggests that a company can influence people and social processes to address its issues regardless of existing institutions. Given its social power, the company should use this influence responsibly. The concept of "corporate citizenship", which gained prominence in the early twenty-first century, views the role of enterprise in both broad and narrow terms. On one hand, the company is responsible for areas where the state cannot protect citizens, and on the other hand, the role of the firm is philanthropy, social investment, and general responsibilities to the community (Elkington, 2007). The political approach involves making contributions, providing assistance, sponsoring projects, and public initiatives to improve the quality of life of citizens. Currently, large companies can voluntarily address socio-political issues and engage in activities that have traditionally been the responsibility of the government. These include poverty alleviation, environmental protection through energy-efficient technologies, reducing inequality, empowering women, epidemic response, etc. (Stetsenko and Berezova, 2020, p. 246).

The social approach is based on the social requirements that the population puts forward to the company's operations, which may change depending on the environmental, political, economic, and legal situation.

An ethical approach to business emphasizes the ethical responsibilities of companies and their management towards society (Elkington, 2007). According to the ethical approach, companies are responsible for establishing fair working conditions, fostering the development of their personnel and using natural resources responsibly. This approach emphasizes responsibility to future generations and highlights the close relationship between ethical and legal norms. As part of the ethical approach, scholars highlight the "triple bottom line" by John Elkington, which emphasizes the consideration of social, economic and environmental spheres (Elkington, 2007). Companies independently choose the approach to implementing social responsibility, but today, this concept is the most widely adopted, especially in large companies. The structure and components of social responsibility according to this perspective are illustrated in figure 2. CSR in the context of sustainable development is based on people, the environment and profit. Sustainability factors include markets and values, CSR transparency, product life cycle, partnerships, and corporate governance. Innovations are used as a tool to overcome the challenges of sustainable development (population growth, poverty, inequality, etc.). Social entrepreneurship is defined as an innovative approach to CSR practice that contributes to the achievement of sustainable development goals.

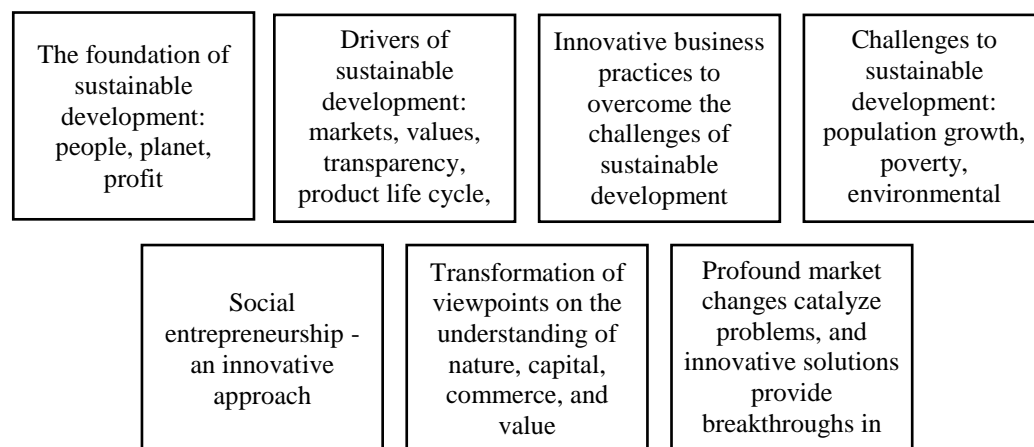


Figure 2: John Elkington's ideas on the development of social responsibility of business in the context of sustainable development

J. Elkington's concept of social responsibility integrates the principles of sustainable development into a company's corporate sustainability strategy. It identifies the key drivers of further development and views innovative social entrepreneurship as a new approach to doing business that ensures efficiency and success (Elkington, 2007). J. Elkington's ideas were further developed and reflected in the theories of "universal rights" and "sustainable development" (Luetz and Walid, 2019). The theory of "universal rights" is based on the recognition of human rights, labour rights, and respect for the environment as necessary conditions for the efficient functioning of an enterprise. The theory of "sustainable development" is based on the idea that an enterprise is accountable not only to society but also to future generations. Therefore, it should control

the economic, social and environmental performance of its activities (Elkington, 2007). In contrast to Elkington's ideas, Moon (2007) points out the contradictory nature of the concepts of social responsibility and sustainable development, emphasizing the motives and nature of the first concept, as well as social, political, and globalization factors driving its growth. Bhagwat (2011) outlines the structure of the relationship between corporate social responsibility and sustainable development. The author addresses the widely debated issue of the relationship between these concepts: the connection between CSR and the social dimension of sustainable development, the role of CSR at the corporate level, and whether CSR and sustainable development are synonymous. As a result, CSR is recognized as a component of sustainable development. Rondinelli and Berry (2000) concluded that transnational corporations' environmental practices are a part of their sustainable development. A similar opinion is shared by Ye *et al.* (2020). The same position is shared by Mishra (2021) concerning the responsibility of the business sector and the corporate sector for the implementation of sustainable development goals. At the global, local, and organizational levels, the terms sustainable development, corporate social responsibility, and corporate sustainability are considered by Sheehy and Farneti (2021), respectively.

Thus, the conceptual approaches to the substantive nature of corporate social responsibility and sustainable development are intertwined in the responsibility of enterprises to society, taking into account social needs and interests, and appropriate actions that meet those needs. In parallel, while social responsibility focuses only on socially useful activities, sustainable development combines the ideas of business responsibility to society from a social and environmental point of view. In conclusion, the scientific community holds a variety of opinions regarding corporate social responsibility. The promotion of sustainable development is made possible by the ideas of social responsibility and their actual application at the discretion of businesses.

Methodology

The study uses a comparative approach and qualitative design to describe in detail the current practice of corporate social responsibility in Ukraine and compare it with the practice in a developed country (Germany). To compare the practice of socially useful activities, Ukrainian companies were selected from the database of the Centre for CSR Development in Ukraine. The companies were selected based on the criteria of availability of information on CSR practices, the amount of assistance provided in various areas, expressed in monetary or in-kind terms, during 2022-2024. The behaviour of individual enterprises was analyzed using the catalogue of business contributions to social problems arising from the war, developed by the CSR Centre of Ukraine. The catalogue contains 328 examples of various types of assistance provided by large, medium-sized, and small businesses, 26 of which focus on evacuation or relocation, psychological support, financial aid, and programs for children of company employees (CSR Development Centre, 2024).

This empirical research uses a descriptive and analytical design to examine how organizations in Ukraine have approached corporate social responsibility since the start of the full-scale invasion. The observation method was used to collect data on the socially beneficial activities of enterprises within the laboratory setting.

To analyze the materials, content analysis was conducted on companies' sustainability reports, news, and sections on CSR initiatives, allowing for summarization of key findings. Additionally, a review of corporate social responsibility practices was conducted using these reports, reports, which outline the costs associated with relevant activities. A comparative analysis was then carried out to examine the different CSR approaches and concepts used by enterprises. Finally, stakeholder analysis was used to study how companies interact with key stakeholders, including society, other enterprises, and communities. The CSR Development Centre has created a network that brings together more than one hundred and twenty socially responsible companies, including CSR projects and practices implementations (CSR Development Centre, 2024). The report “Responsible Business Conduct in Time of War” gave a more detailed description, which analyses the state of application of the concept of social responsibility of businesses, in particular, the relationship between actions of enterprises and the state (United Nations Development Program, 2023).

In the German context, the analysis of CSR practices was based on the review of the national strategy and materials published by the German Federal Ministry of Labour and Social Affairs. The comparative approach of this study allowed us to identify the main differences in the implementation of CSR practices in Ukraine and Germany at the national and corporate levels, allowing us to further apply the main achievements of German policy to Ukrainian practice and policy. To compare CSR practices in Ukraine and Germany, we reviewed the materials and sections on the relevant policies posted on the official website of the German Federal Ministry of Labour and Social Affairs (Bundesministerium für Arbeit und Soziales, 2025a; 2025b; 2025c). The comparison reveals changes in the approaches of these countries and their CSR policies at the state level between 2010 and 2024.

Results and Discussion

According to the CSR Development Centre in Ukraine, 52% of enterprises have adopted corporate social responsibility strategies, 83% of enterprises are implementing the concept in their activities, and 67% of companies have gained 67% of their reputation due to social responsibility (CSR Development Centre, 2024). This data confirms Carroll's (2021) position that companies have been improving their CSR initiatives since the beginning of the pandemic due to the growing social challenges and their desire to increase their own “visibility” in the market. This means that companies are pursuing their interests, which are combined with public interests.

The report “Responsible Business Conduct in Time of War” (United Nations Development Program, 2023) highlights the results of focus group discussions in which respondents (representatives of business and government) discussed the concept of CSR. This term is often associated with human rights and business protection activities, which are less common compared to more systematic CSR activities. The respondents also noted that, initially, socially responsible activities were specific, but over time, they evolved into a distinct type of activity within the enterprise.

The respondents of the focus groups did not develop a common position on the type of responsibility that is most acceptable in times of war. Some respondents stated that

international companies have established practices for working with employees and continue to adhere to these practices, even in times of crisis. In contrast, domestic companies are more concerned with internal problems; they are patriotic and operate to preserve human capital, so they are interested in socially useful activities. The respondents also differed in their opinions on government actions to encourage socially responsible entrepreneurship. Some local authorities think that granting preferences to businesses carries risks of corruption. Meanwhile, other government officials believe that they are ready to consider deepening cooperation with businesses in more stable situations, provided that the government defines specific rules: benefits, preferences, and corruption prevention (United Nations Development Program, 2023).

According to a study by the National Institute for Strategic Studies (2024), during the war, Ukraine developed CSR features that distinguish it from similar practices in other countries. The external direction of CSR involves assisting the security and defence sector, the Armed Forces, internally displaced persons, and vulnerable groups of the population facing difficult life circumstances due to occupation, terrorist attacks, and other hostilities. The internal direction of CSR is closely related to a company's reputation in the market. Before the war, CSR practices were mainly aimed at creating appropriate working conditions to attract highly qualified personnel, creating conditions for their development and career growth, and implementing business ethics programs.

For example, the European company Myronivsky Hliboproduct (MHP) created a business ethics and compliance program to ensure and develop a culture of integrity in adherence to international regulations for business practices. Particularly by; ethical principles of doing business, supporting the standards of ethical behavior of Copa Cogeca, the Global Principles of Business Ethics of the Food and Agriculture Organization of the United Nations (FAO UN), and the UN Global Sustainable Development Goals 2030 (PJSC "Myronivsky Hliboproduct", 2025a).

Since the onset of the invasion, CSR has evolved into a more widespread approach to company policies. It has become more valuable to reach a new strategic level encompassing all employees. The provision of humanitarian, financial, psychological, and legal support has increasingly become a common practice in Ukrainian business.

In times of war, the most common practices of social responsibility are humanitarian, financial assistance, participation in information counteraction, and assistance to staff and clients. As noted by Sysoieva, Rohleders and Pohrischuk (2023), "during the war, the focus of social responsibility shifted to charity, fundraising, and volunteering". Therefore, it can be stated that the philanthropic type of social responsibility has become more prevalent in Ukraine. This approach covered not only employees, but also communities and government agencies. In the context of achieving the Sustainable Development Goals (SDG 3, "health and well-being", SDG 8, "decent work and economic growth", SDG 11 "sustainable development and support for communities"), this means supporting employee resilience. Although these actions are short-term, they are extremely important for supporting the resilience of society, especially in communities.

Out of 328 companies, 72 companies provided almost UAH 2.77 billion in military support through the National Bank of Ukraine and other funds in 2022-2024, and more than UAH 3.45 billion in support for humanitarian needs, including UAH 200 million for food. Out of 328 companies, 17 companies, mainly from the agricultural, banking and IT sectors, paid over UAH 3.55 billion in advance taxes. The key market players implementing CSR practices include Nova Poshta LLC, Kyivstar LLC, Farmak LLC, and Ernst & Young. Relocation of employees was organized by 21 companies. The analysis of expenditures of small, medium and large enterprises shows that small firms mainly direct financial assistance of up to UAH 1 million to implement small social initiatives and launch charity events. Medium-sized companies spend from UAH 1 million to UAH 10 million on assistance (GlobalLogic made a direct transfer to the non-profit charity organization Come Back Alive, Deloitte transferred USD 100 thousand for humanitarian support). Major market players, including international companies, are investing more than UAH 10 million in their CSR strategies (Coca-Cola Beverages Ukraine financed USD 3 million to support the Red Cross, Comfy transferred UAH 60 million to the account of the National Bank of Ukraine, Amic Energy raised more than UAH 12.4 million to restore infrastructure in the affected regions).

In general, large companies are mainly focused on economic and social CSR, while medium-sized companies are focused on social initiatives to support staff and communities, and small enterprises finance local initiatives and projects, characterized by a high degree of involvement in supporting sustainability at the local level. The practice of enterprises demonstrates a qualitative link to the achievement of the Sustainable Development Goal “health and well-being,” especially when it comes to financing hospitals or humanitarian aid, and supporting medical initiatives by small enterprises. A significant contribution was made to the Sustainable Development Goal “decent work and economic growth”: financing of defence capabilities, or evacuation from the frontline areas, or advance tax payments. Social support projects for the population of enterprises contributed to the achievement of the goal of sustainable development of cities and communities, maintaining the security and viability of cities.

During the war, the national company, Aurora, provided over UAH 5 million in volunteer assistance, processed 220 tons of foreign humanitarian products in its warehouse, and transferred over UAH 60 million to the budget. The international company ArcelorMittal (Kryvyi Rih) transferred USD 1 million in financial aid to the state budget, USD 1 million in financial aid to the residents of Kryvyi Rih, purchased equipment and medicines for hospitals, and paid taxes for UAH 2.2 billion (CSR Development Centre, 2024).

Astarta-Kyiv has provided over UAH 30 million in financial assistance to the general population, transported over 500 tons of food products, evacuated residents from the north, east and south, arranged accommodation and provided psychological support in affected communities. More than 600,000 evacuees and war-affected citizens, and 212 medical and social institutions have received the company's assistance. This company supplied 97 cars and 4,500 tons of humanitarian aid valued at UAH 300 million to the Ukrainian Armed Forces through its collaboration with the UN World Food Program (CSR Development Centre, 2024).

The social responsibility of businesses was also reflected in changes related to the production of goods. For example, VESNA, a cosmetics company in Bucha, began producing frontline kits for military personnel and distributing products to city residents on a charitable basis. The company spent UAH 800 thousand to support the community and the army. Additionally, domestic companies began sewing clothes for the military, and Ajax developed a mobile application to alert the public to air raid warnings (CSR Development Centre, 2024).

Among large international companies in Ukraine, the most modern approach to implementing the concept of social responsibility involves the introduction of relevant programs within the framework of sustainable development in the following areas: society, people and charity, ecology and reducing the negative impact of companies' activities on the environment. According to the conclusions of the analysis of CSR practices by Pasinovich and Myskiv (2023), the role of Ukrainian businesses in this area is growing. Ukrainian companies that use this concept make a significant contribution to the modernization and development of the economy, as well as actively implement sustainable development goals (Krasnokutska *et al.*, 2024). At the same time, the analysis of cases of socially useful activities demonstrates the voluntariness of companies' policies to address acute social problems. The authors define the priority areas of CSR, which are closely related to the sustainable development goals, as “decent work and economic growth”, “industry, innovation and infrastructure”, and “development of cities and communities”. According to Yatsiv *et al.* (2024), business continuity is identified as a CSR priority in times of war, while support for personnel, defence capabilities, and military assistance are additional areas of socially useful activities of Ukrainian enterprises. At the same time, other studies suggest that in Ukraine, as a developing country, CSR is perceived as philanthropy rather than a means for long-term sustainable growth (Wirba, 2024). In addition, domestic businesses are not transparent enough in their socially useful activities.

Since the beginning of the war, new forms of “partisan” CSR have emerged: Western multinationals have been actively involved in activities to “strengthen the economy,” enhance security and protection of citizens, and provide military support (Bamiatzi *et al.*, 2024). Some Asian firms have decided to take a neutral position on the implementation of CSR policies in Ukraine, while taking advantage of new economic opportunities (Bamiatzi *et al.*, 2024). These findings point to the dominance of an economic and political approach to CSR policy implementation in Ukrainian CSR practice. Social responsibility is an integral part of MHP's corporate strategy. The company actively supports the development of local communities through the implementation of charitable programs with the participation and cooperation of strategic partners. The company has established the MHP Community Charitable Foundation, which is responsible for supporting cultural and educational initiatives, social assistance, and environmental projects to preserve natural resources and minimize negative environmental impact (PJSC “Myronivsky Hliboproduct”, 2025a).

MHP actively promotes sustainable development, creating benefits for both its business and the country's population. These efforts include providing products that meet consumer needs, building transparent relationships with business partners (including landowners) who contribute resources, expertise or other support, promoting an open

and inclusive work environment, and conducting business in a way that protects and preserves the environment. Additionally, these efforts contribute to the socio-economic development of local communities. During the war, MHP's role expanded to focus more on corporate ethics, sustainable development, and social justice (PJSC "Myronivsky Hliboproduct", 2025a).

Until February 24, 2022, MHP's corporate social responsibility (MHP CSR) was undergoing transformational changes, with the final stage being the integration of ESG principles – environmental, social and governance sustainability – into the company's operations as fundamental criteria for sustainable business development. This approach aligns with the position of Bhagwat (2011), who defines CSR as a key component of a company's sustainability. MHP implements a comprehensive social responsibility policy that covers various areas, which are grouped as follows:

1. Society: community development and civil initiatives, including investments in the construction and reconstruction of damaged critical infrastructure in communities and programs to improve public health
2. Governance: Training local managers to strengthen and develop their skills in managing and promoting regional sustainable development
3. Support for microenterprise: Implementation of relevant programs to support small businesses.
4. Charity: Support for defence forces and the military through a comprehensive support program, including individual support "MHP Poruch".
5. Cultural Diplomacy: Support for cultural projects aimed at raising public awareness of issues in Ukraine (Figure 3).

The CSR policy of PJSC Myronivsky Hliboproduct confirms the link between socially useful activities and the company's contribution to sustainable development in terms of the goal of "development of cities and communities". This is manifested in the practice of promoting regional sustainable development, community development, and local initiatives (reconstruction of damaged infrastructure).



Figure 3: Strategic directions of MHP's integrated social responsibility policy
Source: PJSC "Myronivsky Hliboproduct" (PJSC "Myronivsky Hliboproduct", 2025b)

Thus, the process of implementing the concept of social responsibility is intensifying in Ukraine. Economic social responsibility implies a continuation of business activities and the payment of taxes to the budget, the production of goods and services. The ethical approach to doing business in Ukraine prevailed before the war, when companies created

appropriate working conditions to attract and develop qualified personnel. In the context of the war, political and philanthropic social responsibility is becoming increasingly widespread, such as when companies make voluntary contributions to the budget or charitable organizations to solve social problems (humanitarian, food).

Compared to Ukraine, corporate social responsibility in Germany is enshrined by the federal government as an obligation for companies to uphold labour standards and human rights, fight corruption, and protect the environment. Since 2014, companies have been required to report on the implementation of CSR initiatives and sustainable practices to the government. Since 2010, the German federal government has been implementing relevant policies by creating a multilateral body, the National CSR Forum, which has been established under the management of the German Federal Ministry of Labour and Social Affairs. The forum includes representatives of business, civil society, academia, and trade unions. The main focus of CSR policy in Germany is ensuring a responsible, sustainable supply chain management and implementing proper corporate audits. The federal government, according to the adopted CSR strategy, has committed to rewarding companies that have integrated sustainable practices into their operations, including personnel-oriented HR policies, economical use of natural resources, environmental protection, and community work (Bundesministerium für Arbeit und Soziales, 2025b). Therefore, compared to Ukraine, Germany has a more far-reaching approach to CSR policy at the national level, which correlates with the findings of Wirba (2024), which indicate that developing countries are lagging in implementing CSR policy at the national level. This study demonstrates significant differences in the extent of CSR practices of companies operating in the Ukrainian market and the international company PJSC “Myronivsky Hliboproduct”. Therefore, Ukraine should define approaches and procedures for CSR policy at the national level. According to Turchina *et al.* (2023), it is the lack of a National CSR Strategy and state support that hinders the development of this area. Thus, the comparative analysis shows the prevalence of CSR practices at the corporate level in Ukraine, unlike in Germany. In addition, Germany has legislatively defined regulatory powers over the national CSR strategy, as opposed to the voluntary nature of this activity in Ukraine. Different political contexts, such as Ukraine's transition to new public management, which is much more developed in Germany, also affect the state of CSR implementation at the national level. Significant geopolitical risks in the context of armed aggression shift the focus of Ukrainian CSR to economic and philanthropic activities, while in Germany, the government obliges companies to conduct business sustainably.

After the coronavirus crisis, attention is growing to corporate digital responsibility as an approach to further develop CSR. This new concept complements CSR and aims to address the transparency of data use and processing in companies to strengthen their social responsibility to employees. It also aims to ensure the long-term employment of employees in the face of rapidly changing skills requirements. For the first time in 2020, the German federal government nominated companies in the CSR and Digitalization category (Hostsharing eG, mitunsleben GmbH, HEAG Holding AG, SAP SE and Telefónica Deutschland Holding AG). The Federal Ministry of Justice and the Committee of State Secretaries for Sustainable Development, which adopted a resolution on “digital policy for sustainable business” in 2018, are involved in the development of

Germany's corporate digital responsibility policy (Bundesministerium für Arbeit und Soziales, 2025c).

Conclusions

As mentioned, before the war in Ukraine, the practice of social responsibility in business was mainly aimed at creating appropriate working conditions to attract highly qualified personnel, creating conditions for their development and career growth, and implementing business ethics programs. Representatives of business and government associate social responsibility with these relevant measures. Since the onset of the invasion, social responsibility has become increasingly important, given the social problems and challenges faced by Ukrainian society. Providing humanitarian, financial, psychological, and legal support is becoming an increasingly common practice in Ukrainian business. The social responsibility of business was also manifested in changes in the production of goods. Tax payments to the budget were one of the areas of social responsibility, especially common among large companies. The experience of a leading international company, PJSC “Myronivsky Hliboproduct” in Ukraine’s agricultural sector, points to the implementation of the most modern approach to social responsibility as part of a sustainable development strategy integrated into the overall corporate business strategy. The creation of a separate institutional unit – a charitable foundation responsible for this area of activity – demonstrates its importance and consistency. Before the invasion in February 2022, this international company implemented programs as part of its sustainable development strategies in the following areas: society, people and charity, ecology and reducing the negative impact of its operations on the environment. This approach was aimed at strengthening the environmental, social, and governance sustainability of the business while supporting the community. Since the beginning of the invasion, the company has focused on social responsibility and socially useful activities.

Unlike Ukraine, in Germany, corporate social responsibility is defined by the federal government at the national level as a “mandatory” tool for sustainable development and sustainability. Germany's policy in this area provides incentives for relevant business activities, focuses on responsible, sustainable supply chain management and the implementation of proper corporate audit. Further studies should focus on identifying the enablers and barriers to the implementation of corporate social responsibility, including political, legal, and economic factors that influence socially beneficial activities of enterprises.

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Authors' Declarations and Essential Ethical Compliances

Authors' Contributions (in accordance with ICMJE criteria for authorship)

<i>Contribution</i>	<i>Author 1</i>	<i>Author 2</i>	<i>Author 3</i>	<i>Author 4</i>	<i>Author 5</i>
Conceived and designed the research or analysis	Yes	No	Yes	Yes	No
Collected the data	Yes	No	Yes	No	No
Contributed to data analysis & interpretation	Yes	Yes	No	Yes	Yes
Wrote the article/paper	Yes	Yes	No	No	No
Critical revision of the article/paper	No	Yes	No	Yes	No
Editing of the article/paper	No	Yes	Yes	No	Yes
Supervision	No	Yes	No	Yes	Yes
Project Administration	Yes	No	No	No	No
Funding Acquisition	No	No	No	No	No
Overall Contribution Proportion (%)	20	20	20	20	20

Funding

No financial support was received for the research and writing of this article.

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