
Work coordination by FOP Martyrosova V.

The publication ‘CSR development in Ukraine: 2010–2018’ feeds on findings of the representative survey research completed in 2018 upon request of the Centre for CSR Development within the framework of the project dealing with Building Capacity of the National Contact Point (NCP) for Responsible Business Conduct, which is implemented with support of the Embassy of the Kingdom of the Netherlands in Ukraine. Backed by DTEK, Syngenta and MSL the survey has involved 400 respondents.

The publication highlights major trends and restraints as well as the outlook for the corporate social responsibility progress in Ukraine as of 2018, covering the role of multinational enterprises in it. Photos used in the publication have been sourced from depositphotos.com

The work will be of interest for both international and national business audience, business development experts, academic and diplomatic community.

The publication has been drafted and released with financial support from the Embassy of the Kingdom of the Netherlands in Ukraine. This publication does not represent an official position of the Embassy.

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The provided study “CSR Development in Ukraine” is the third study dedicated to the prevalence of CSR practices in Ukraine (the first study was conducted in 2005 at the commission of the Office of the UN Resident Coordinator in Ukraine, the second one – “Corporate social responsibility in the years of 2005-2010: status and development prospects” by the CSR Center in partnership with the UN Global Compact Network in Ukraine in 2010).

The main driver for the CSR policy implementation is moral consideration and – according to representatives of the companies – the main barrier for non-implementation of the CSR policy is lack of financial resources, volatile political situation in the country, inadequate legal framework which would encourage this activity, and tax pressure.

**SUMMARY**

According to business representatives in Ukraine, the CSR policy in Ukraine should be aimed at three key aspects: development and improvement of conditions for staff, investments into development of a region as well as protection and support to customers.

The most widespread area of CSR implementation in Ukraine is:

- **76%** The policy for development and improvement of conditions for staff
- **51%** Charity (although business does not conceive CSR as charity anymore)
- **30%** Assistance to ATO warriors and residents of the ATO zone

CSR has not yet become a part of organizational governance in companies, because only half of the companies among those implementing the CSR policy have a social responsibility strategy (policy); one fourth of the companies possess a budget to implement programs/conduct activities dedicated to social responsibility; and in the majority of companies, management is in charge of search for CSR programs ideas and development of their implementation plans.
The most widespread practices of CSR implementation at the Ukrainian companies:

**Labor relations:** salary rise, payment of declared salary and bonuses. Almost half of the companies provide their employees with an opportunity to work under flexible working schedules and implement professional development programs.

**Environmental responsibility:** introduction of energy saving technologies and waste management and recycling programs, one third of the interviewed companies have not implemented any environmental protection measures.

**Consumer relations:** support to product quality, providing reliable information and commercial, staff trainings on customer service, elaborated system of complaints management and “hotline” (contact center) for consumers.

**Development of regions:** allocation of funds for charity and assistance in land improvement of the site.

**Anti-corruption practices:** more than one third of the companies have not bribed to solve their business problems, and the same number of companies are ready to allocate half of their profit to fight against corruption.

The main drivers for CSR implementation for the Ukrainian companies would be introduction of tax benefits, decrease of administrative pressure and proposals of local authorities as to programs of regional social development. According to the interviewed representatives of the companies, in order to promote CSR growth, in the nearest future it is important to develop in the country a legal framework which would encourage this activity, increase the level of awareness of the National Contact Point on appropriate business conduct, introduce CSR courses into curricula of universities and enhance involvement of business associations into CSR popularization.

The level of Ukrainian companies’ awareness of the OECD Guidelines for multinational enterprises and establishment of the National Contact Point (NCP) under the Ministry of Economic Development and Trade is 15.5%, and 8% respectively. Only one third of the companies which are aware of the NCP establishment consider that it should be charged with handling complaints from stakeholders as to irresponsible business conduct. Nevertheless, the level of willingness to cooperate with the NCP if there are complaints against their company is rather high – 75% of companies which are aware of the NCP establishment have declared their willingness to cooperation.
The study is aimed at revealing latest trends, barriers and prospects for development of corporate social responsibility in Ukraine.

**The tasks of the study are:**
- Define the level of CSR practices prevalence among the Ukrainian companies
- Identify the understanding of corporate social responsibility essence by business
- Study the extent of areas of CSR practices
- Analyze barriers, drivers and prospects for development of social responsibility in Ukraine.

The study questionnaire consisted of the following blocks of questions:
- Realization and understanding of social responsibility by business;
- CSR implementation in organizational governance (availability of strategies, budget of CSR programs/activities, etc.);
- Areas of CSR practices implementation: social investments, working practices, consumer relations, environmental responsibility, anti-corruption policy;
- Awareness of the OECD Guidelines for multinational enterprises;
- Barriers, drivers and prospects for development of corporate social responsibility.

The survey “Corporate social responsibility of business” was conducted by Kyiv National Institute of Sociology within the period of February 5 – March 12, 2018. The applied method of data collection was computer-assisted telephone interviewing (CATT).

The sample was based on the United State Register of Legal Entities and Public Organizations of Ukraine (except for individual entrepreneurs).

The majority of the Ukrainian companies implement corporate social responsibility policy (CSR).

83% of the Ukrainian companies implement corporate social responsibility policy (CSR).
The overall study sample comprised enterprises and organizations from 24 regions of Ukraine and the city of Kyiv, except for enterprises located on the territory of the Autonomous Republic of Crimea and non-government controlled areas of Donetsk and Luhansk regions. The developed sampling is stratified by regions and enterprise size (see figure 1).

Respondents were people possessing at least 70% of information regarding each of the following areas: public relations of a company, environmental aspects of company’s activity, company’s activity in the area of corporate social responsibility, which enabled to obtain more objective findings on each of the issues (see figure 2).

Considering the fact that the sample design (structure and correspondence to industrial distribution, size of enterprises and region) was not based on parameters of 2005 and 2010 studies and the study questionnaire was changed (with due consideration of present-day trends of CSR development), quantitative results of studies cannot be compared. Though, some questions (prevalence of CSR practices, prospects of CSR development, etc.) help to discover general trends of CSR development and compare them with the trends of the previous years. In this regard, the report provides some results of 2005 and 2010 studies.

The report also provides the analysis of trends of CSR implementation by multinational enterprises (international companies and companies operating at the foreign markets), and analyzes differences in CSR development as per regional location as well as some issues dedicated to the analysis based on form of ownership and size of an enterprise. Analysis by industrial parameters was not conducted because of a small sample size. Some issues were used to define general trends only. Analysis of survey results was conducted by experts from the CSR Ukraine.
Why is your company engaged into social responsibility?

The majority of companies (83% of the interviewed companies) implement social responsibility policy. There has not been identified any significant difference by regional distribution.

Among the motives leading to the CSR policy implementation, the first place is given to moral considerations (see figure 4). Moral considerations have already been the main motivator for the CSR policy implementation for many years. This may prove the fact that the majority of companies have not yet realized the positive impact of CSR on reputation and financial results of their activity. Moreover, we consider that this may also be related to the companies’ desire to make their contribution into resolution of socio-economic and humanitarian problems arising as a result of the annexation of Crimea and military conflict in the East of the state. Besides, almost one third of the interviewed refer assistance to ATO warriors and residents of the ATO zone as well as charity to CSR (see figure 6).

For almost each fourth company the understanding of the fact that CSR improves reputation and helps increase staff loyalty is the main driver of CSR implementation. Each tenth company deems it important that CSR helps introduce innovations and increase sales.

CSR INTEGRATION IN UKRAINIAN COMPANIES

<table>
<thead>
<tr>
<th>%</th>
<th>Why is your company engaged into social responsibility?</th>
</tr>
</thead>
<tbody>
<tr>
<td>55</td>
<td>Because of moral considerations</td>
</tr>
<tr>
<td>26</td>
<td>It improves reputation of a company</td>
</tr>
<tr>
<td>23</td>
<td>It helps increase loyalty of staff</td>
</tr>
<tr>
<td>12</td>
<td>It helps introduce innovations</td>
</tr>
<tr>
<td>11</td>
<td>It boosts sales</td>
</tr>
<tr>
<td>7</td>
<td>This is the enquiry of local authorities</td>
</tr>
<tr>
<td>5</td>
<td>This is the requirement of a parent company</td>
</tr>
<tr>
<td>4</td>
<td>Because of religious beliefs</td>
</tr>
<tr>
<td>3</td>
<td>This is the investors’ requirement</td>
</tr>
<tr>
<td>3</td>
<td>Because competitors behave like this</td>
</tr>
<tr>
<td>2</td>
<td>To compensate damages made by a company product</td>
</tr>
<tr>
<td>1,5</td>
<td>To make a story in media</td>
</tr>
<tr>
<td>8</td>
<td>Other</td>
</tr>
</tbody>
</table>

Figure 4. Distribution of respondents’ answers to the question “In your opinion, is your company engaged into social responsibility?”, %

Figure 3. Distribution of answers to the question “Why is your company engaged into social responsibility?”, %

The majority of companies (83% of the interviewed companies) implement social responsibility policy. There has not been identified any significant difference by regional distribution.
In 2010, 67% of companies responded that they were conducting activities dedicated to social responsibility, in 2005 - 76%.

Among the reasons for CSR implementation there are moral considerations, internal conviction and increase of sales level.

As one can see on the figure 4, impact of external factors (like requirements of a parent company and investors, enquiries from local self-governance authorities, experience of competitors) on CSR implementation is the lowest.

Among the other most widespread reasons of non-implementation of CSR – companies never thought of social responsibility, absence of drivers on the part of the state, belief that CSR is the function of the state, not business (see figure 5). We consider, that distribution of answers to this question may suggest that representatives of the Ukrainian companies are poorly aware of the core essence and advantages of CSR implementation.

In 2010, the main barriers for the companies not implementing CSR were: lack of funds (61%), the second place – companies never thought of CSR implementation (16%), 11% of companies are confident that this is the function of the state, not business.

The majority of the interviewed multinational companies implement CSR programs and activities (11 out of 13 interviewed ones). The main driver for CSR implementation is moral considerations (6 companies mentioned it), increase in staff’s loyalty (6 companies), boost in sales and requirement of a parent company (2 companies chose each of these answers), and the main barrier for those who do not implement CSR is absence of drivers on the part of the state and lacks of funds.
The majority of respondents (75%) understand social responsibility as a policy of growth and improvement of working conditions for employees. One third of the interviewed consider it to be investments into development of a region as well as protection and support to consumers. A bit more than one fourth of the interviewed refer assistance to ATO warriors and residents of the ATO zone as well as charitable donations and environmental protection to CSR (figure 6). The smallest number of Ukrainian companies consider social responsibility to be fight against corruption and assistance to internally displaced persons.

The social responsibility of business is:

- **75%**
  - The policy for development and improvement of conditions for staff

- **34%**
  - Investments into development of a region, protection and support to consumers

- **28%**
  - Assistance to ATO warriors and residents of the ATO zone, charity, environmental responsibility

Understanding of social responsibility as charity which was quite widespread during previous years has already become a thing of the past.

In 2010, companies considered charitable donations to the community (39%) and development of their own staff (38%) to be social responsibility.
For the majority of public companies, social responsibility of business is development and improvement of working conditions for staff and investments into development of a region. It is no less important to implement environmental projects, protect and support consumers and provide assistance to ATO warriors and residents of the ATO zone.

For the majority of private companies, it is a policy of growth and improvement of working conditions for staff. One third of them consider it to be protection and support to consumers and investments into development of a region (see figure 7).

In your opinion, what does a term “social responsibility of business” mean?

- Development and improvement of working conditions for staff: 75.5%
- Protection and support to consumers: 34%
- Investments into development of a region: 34%
- Assistance to ATO warriors and residents of the ATO zone: 28%
- Charitable aid: 28%
- Involvement in elaboration of reforms and laws: 27%
- Implementation of environmental projects: 26.5%
- Fight against corruption: 23%
- Assistance to internally displaced persons: 22%
- Other: 6%

Figure 6. Distribution of respondents’ answers to the question “In your opinion, what does a term “social responsibility of business” mean?”, %

Figure 7. Distribution of respondents’ answers to the question “In your opinion, what does a term “social responsibility of business” mean?”, by a form of ownership, %

% of answers among public companies (n = 28)
% of answers among private companies (n = 349)
If we analyze understanding of social responsibility in terms of size of a company (figure 6), there can be observed a tendency that the larger the company is, the greater identification of CSR is, with the following areas of social responsibility:

![Distribution of respondents' answers to the question “In your opinion, what does a term “social responsibility of business” mean?”, by a size of an enterprise](image)

*We consider that this is due to the fact that large companies have more financial opportunities.*

If we analyze understanding of social responsibility in terms of size of a company (figure 6), there can be observed a tendency that the larger the company is, the greater identification of CSR is, with the following areas of social responsibility:

<table>
<thead>
<tr>
<th>Service Area</th>
<th>Micro enterprise (1–9 employees)</th>
<th>Small enterprise (from 10 to 49 employees)</th>
<th>Medium enterprise (from 50 to 249 employees)</th>
<th>Large enterprise (from 250 employees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development and improvement of working conditions for employees</td>
<td>20</td>
<td>21</td>
<td>26</td>
<td>28</td>
</tr>
<tr>
<td>Protection and support to customers</td>
<td>34</td>
<td>35</td>
<td>33</td>
<td>33</td>
</tr>
<tr>
<td>Investments into development of a region</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Assistance to ATO warriors and residents of the ATO zone</td>
<td>29</td>
<td>30</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Charitable aid</td>
<td>28</td>
<td>28</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td>Involvement in elaboration of reforms and laws</td>
<td>26,5</td>
<td>26</td>
<td>26</td>
<td>26</td>
</tr>
<tr>
<td>Implementation of environmental projects</td>
<td>27</td>
<td>27</td>
<td>27</td>
<td>27</td>
</tr>
<tr>
<td>Fight against corruption</td>
<td>23</td>
<td>23</td>
<td>23</td>
<td>23</td>
</tr>
<tr>
<td>Assistance to internally displaced persons</td>
<td>22</td>
<td>22</td>
<td>22</td>
<td>22</td>
</tr>
<tr>
<td>Other</td>
<td>6</td>
<td>3</td>
<td>5</td>
<td>3</td>
</tr>
</tbody>
</table>

![Distribution of respondents’ answers to the question “In your opinion, what does a term “social responsibility of business” mean?”, by a size of an enterprise](image)

Multinational companies understand social responsibility mostly as policy of development and support to staff (10 out of 13 companies), investment into development of a region (8 out of 13 companies), charitable aid, environmental protection and assistance to ATO warriors and residents of the ATO zone (7, 6 and 6 companies respectively).

It is worth mentioning the following regional differences in understanding of CSR. Companies in the east of Ukraine more than companies from other regions refer to CSR the following: investments into development of a region, charitable aid, fight against corruption and assistance to ATO warriors. Companies located in the north more often than companies from other regions refer to CSR the following: involvement in elaboration of reforms and laws as well as implementation of environmental projects (see figure 5).

![Distribution of respondents’ answers to the question “In your opinion, what does a term “social responsibility of business” mean?”, by a region of location, %](image)
What kind of social responsibility activities are conducted by your company?

- Development and improvement of working conditions of staff: 76%
- Charitable aid: 51%
- Assistance to ATO warriors and residents of the ATO zone: 30%
- Protection and support to consumers: 25%
- Investments into development of a region: 22%
- Fight against corruption: 21%
- Implementation of environmental projects: 17%
- Assistance to internally displaced persons: 15%
- Involvement in elaboration of reforms and laws: 10.5%
- Other: 5%

Analysis of responses by a form of ownership shows that top-priority areas of CSR implementation for public companies are:

- Development and improvement of working conditions for employees
- Implementation of environmental projects
- Fight against corruption
- Protection and support to customers

The provided data shows that assistance to ATO warriors and residents of the ATO zone as well as charitable aid are more typical of private companies. We consider that this is stipulated by specific features of distribution and allocation of funds from profits (public companies have more law regulated and controlled procedures as to profit distribution).

Private companies focus their attention on the following areas of CSR programs/activities:

- Development and improvement of working conditions for employees
- Charitable aid
- Assistance to ATO warriors and residents of the ATO zone
- Protection and support to customers

Top-priority areas of CSR implementation for multinational enterprises are also development and support to staff (10 out of 11 companies), charitable aid (8 companies) and investments into development of a region (6 companies).

The majority of companies that implement the CSR policy also implement the policy for development and improvement of working conditions for employees (76%) and half of the interviewed (51%) provide charitable aid (figure 10). We consider that popularity of charitable aid practice among the Ukrainian companies is also determined by a complicated socioeconomic situation and emergence of a range of humanitarian problems resulting from the annexation of Crimea and military conflict in the East of the state.

Among the most widespread CSR areas within the Ukrainian business there are also:
- Assistance to ATO warriors and residents of the ATO zone
- Protection and support to customers
- Investments into development of a region
- Fight against corruption
- Implementation of environmental projects.

Analysis by regional distribution showed that the majority of those implementing programs for development and support to staff are located in the east of Ukraine, fight against corruption – in the east and north of Ukraine, assistance to internally displaced persons – in the east of the state.
CSR practices in Ukraine

CSR has not yet become a part of strategic management at the Ukrainian companies.

CSR Implementation in Organizational Governance

Considering the fact that the majority of companies (83%) implement CSR, only half (52%) of them have a social responsibility strategy (policy) and half as many own a budget for its execution (24%). Only one third of companies have experienced increase in budget dedicated to social responsibility during last three years (see table 1). Only 12% have a system of indicators to measure the efficiency of social responsibility policy, reports are prepared by 13% of companies.

Though, the list of indicators provided by representatives of companies to measure the level of activity dedicated to social responsibility gives grounds to affirm that Ukrainian companies are actually deprived of these indicators.

Table 1. Companies’ possession of basic instruments for planning, implementation and measuring of CSR efficiency, %

<table>
<thead>
<tr>
<th>Answers</th>
<th>Yes</th>
<th>No</th>
<th>Difficult to answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>The company has its corporate social responsibility strategy (policy)</td>
<td>52</td>
<td>22</td>
<td>26</td>
</tr>
<tr>
<td>The company has a special budget (budget item) for social responsibility programs</td>
<td>24</td>
<td>61</td>
<td>15</td>
</tr>
<tr>
<td>Within the last three years the budget (budget item) for corporate social responsibility programs has increased</td>
<td>35</td>
<td>42</td>
<td>23</td>
</tr>
<tr>
<td>The company prepares corporate social responsibility report</td>
<td>13</td>
<td>71</td>
<td>16</td>
</tr>
<tr>
<td>The company possesses a system of indicators to measure efficiency of corporate social responsibility programs</td>
<td>12</td>
<td>68</td>
<td>20</td>
</tr>
</tbody>
</table>

In 2010, almost 40% of the interviewed companies had a social responsibility strategy and 17% owned a budget. Only 4% of companies have claimed the increase of budget. 19% of companies prepared reports.
According to survey in 2010, the number of companies with CSR strategy and budget remain practically the same (40% of the interviewed companies had a social responsibility strategy and 17% owned a budget).

Although there is a significant growth in number of companies where the CSR budget increased (in 2010 only 4% of companies have claimed the increase of budget, in 2018 - 35% of companies).

There have not been identified any significant differences by regional distribution as to availability of a corporate responsibility strategy, CSR reports and a system of indicators to measure efficiency of social responsibility programs. The budget for CSR programs is mostly possessed by companies from the north, and respectively, within the last three years it has not increased for the majority of companies in this region.

The study recorded that more than half of the Ukrainian companies do not have any company-wide tools for the CSR policy implementation. Therefore, Codes of Ethics or Codes of Business Conduct are present at 48% of companies, consumer protection policy - 42%, policy in the area of consumer rights protection - 42%. One fourth of companies have an anti-corruption policy (27%) and associations of employees or a trade union (25%). Only 10% informed that they possessed a policy for fight against sexual harassment.

Analysis of responses by regional distribution showed that the majority of companies possessing an anti-corruption policy and a policy for fight against sexual harassment are located in the north of the state, Code of Ethics – in the center of Ukraine, trade unions – at the companies in the east of Ukraine.

As in the previous years, management of the majority of companies generates ideas for elaboration and implementation of social responsibility programs/activities and is engaged into their implementation (figure 11, 12). Company staff is in charge of generating ideas regarding CSR at 25% of companies.

Availability of CSR Unit was mentioned only by companies from the center of the state and the greatest number of employees in charge of CSR are at the companies in the south.

The study recorded that there exist no significant differences in CSR implementation at the strategic level for multinational enterprises. Therefore, almost half of the interviewed multinational companies (5 out of 11) possess a CSR strategy, 4 out of 11 possess a budget for its implementation, 4 out of 11 experienced its increase within the last years, only 3 out of 11 companies prepare non-financial reports and 2 companies have indicators for measuring efficiency of CSR programs. At 8 companies the source of ideas for CSR programs is a director, and at 4 companies – employees of CSR Units.

A great share of multinational companies has Codes of Ethics or Codes of Business Conduct (8 out of 13 companies), anti-corruption policies (5 companies), policies for fight against sexual harassments and consumer rights protection are present at 4 companies each.
In general, the study demonstrated a low level of a dialogue established between companies and stakeholders as to generating ideas for elaboration and implementation of CSR programs/activities, because the main source of ideas is management and staff of a company. External sources of ideas for CSR programs/activities (requests from local public authorities, non-government organizations and offers from business partners) do not play a significant role in elaboration of CSR programs/activities.

Unfortunately, organizations developing social responsibility of business in Ukraine do not have any significant impact on spread of ideas and principles of social responsibility. More than one fourth of the interviewed companies (27%) was not able to identify these companies. Among the companies functioning in the area of distribution of CSR ideas and practice, the most frequently mentioned ones were: non-government organizations, mass media, business associations, CSR Center, the UN Global Compact and the National Contact Point on responsible business conduct (see figure 13).

% In your opinion, what organizations in Ukraine develop social responsibility of business?

- Non-government organizations: 21%
- Mass media: 17%
- Business associations: 15%
- Ministry of Economic Development and Trade: 13%
- CSR Ukraine: 13%
- UN Global Compact: 7%
- National Contact Point on responsible business conduct: 6%
- Other: 8%
- Difficult to answer: 27%
- Neither: 6%

Figure 13. Distribution of respondents’ answers to the question “In your opinion, what organizations in Ukraine develop social responsibility of business?”, %

In general, the corruption problem and its perception remains topical for the Ukrainian community. According to the study results, every fourth company considers that the Ukrainian companies are often obliged to give bribes (total of responses “quite often” and “often”), 35% have never given any (see figure 14). There have not been identified any significant differences by regional distribution. According to representatives of multinational enterprises, companies in Ukraine sometimes have to give bribes (6 out of 13 companies chose these options for response), 3 companies consider that often, and the other 3 consider that never.

In 2018, 27% of companies are ready to allocate a share of their profit (e.g., 3-5%) for effective fight against corruption. The majority of companies – 37%, are not ready to do this. The majority of companies located in the west of the state are ready to allocate a share of their profit to fight against corruption.

A share of companies which are not ready to allocate a share of their profit to fight against corruption among multinational companies is 7 out of 13. 5 companies have not made their mind yet and only 1 company is ready to share its profit and allocate it for fight against corruption.

FAIR OPERATING ACTIVITY

The study results recorded decrease in the level of prevalence of corruption among the Ukrainian companies comparing to the year of 2010. Therefore, a share of companies considering that the Ukrainian companies have never given bribes increased more than twice (from 15% to 35%), and respectively, a share of those companies considering that they sometimes or often have to give bribes decreased. This is a definitely positive factor. We consider that such distribution of answers may be related to enhancement of fight against corruption, anti-corruption campaigns taking place in the country. Or, otherwise, because bribery “is going underground”. More distinct conclusion can be made if a more substantial study is conducted.

Figure 14. Distribution of respondents’ answers to the question “In your opinion, how often do companies operating in Ukraine have to provide unofficial payments to different level public officials to “settle business issues”?”, %

- ready to allocate a part of their profit to fight against corruption: 2018: 27%, 2010: 19%
- Never: 2018: 39%, 2010: 53%
- Sometimes/very seldom: 2018: 46%, 2010: 32%
- Very often/often: 2018: 28%, 2010: 39%
Comparing to 2010, the study recorded an increase in the number of companies who provide aid to a region of their presence and make social investments. Almost 60% of the interviewed companies help develop a region of their presence. The most widespread areas of aid provided to a region and community of presence are allocation of funds for charity and assistance in land improvement of the site. Every fifth company in Ukraine does not assist with development of a region of its presence, the same number plan to do this in future (see figure 15).

Companies which most often do not provide any assistance to a region of their presence are located in the North, but their share is the greatest among those who plan to do this in future. Most often assistance to a region of presence is provided by companies in the east, primarily to local authorities to solve various social programs, assist with land improvement of the site, provide jobs for internally displaced persons, help to promote environmental projects.

The majority of the interviewed Ukrainian companies (70%) have made social investments within the last 3 years. 31% of companies did not experience changes in the amount of social investments, 27% – experienced its increase, and 11% – its decrease.

Taking into account regional distribution, most social investments have been made by companies from the center of the state, the smallest amount of investments – by companies from the north. The amounts of social investments have increased the most at the northern companies.

10 out of 13 multinational companies made social investments into a region of their presence, 5 companies have experienced increase of their investments in the last years, 4 companies – haven’t. Multinational companies mostly allocate money for charity (8 out of 13 companies), promote implementation of environmental projects in a region (4 companies), supervise an orphanage (school, sports club, etc.) (4 companies) and provide assistance to educational initiatives (4 companies).
Although development and support to employees is one of the most widespread CSR areas at the Ukrainian companies, 59% of respondents mentioned that they do not conduct any special activities regarding working practices. It may be stipulated by deterioration of a socioeconomic situation in the country. Among those companies that conduct these activities, the most widespread practices are salary rise, payment of bonuses and declared salaries (see figure 16). We consider that this specific feature of CSR in the area of labor relations at the Ukrainian companies is stipulated by a low level of salaries in Ukraine. Almost half of companies ensure their employees with an opportunity to work under flexible working schedules and implement professional development programs. Almost every fifth company supports employees who were or are in the ATO zone, and provide medical insurance, pay for rehabilitation of their employees. Only every sixth company conducts “work-family balance” programs.

11 out of 13 multinational enterprises have mentioned that they do not conduct any special events, but they strictly follow the law. 12 out of 13 companies regularly ensure salary rise. 10 companies implement programs on staff professional development and provide their employees with an opportunity to work under flexible working schedule, and 9 companies pay only declared salaries.

In the regional context companies from the north more frequently than companies located in other regions have a loan scheme, monetary aid to cover expenses for accommodation, education and other large expenses of their employees. Companies located in the east more frequently than companies located in other regions support employees who were or are in the ATO zone.
The study results have recorded the increase in the number of companies implementing environmental protection programs up to 65% in 2018. As in the previous years, among the most widespread practices of environmental responsibility there are: introduction of energy saving technologies and waste separation and recycling programs (Figure 17).

Comparing to the previous year, a share of companies introducing energy saving technologies and reducing their emissions into the environment has increased (in 2010 only 8.5% of companies were involved into these practices). We consider that this is related to rise in prices for electricity and gas as well as spread of energy saving ideas and practices.

Regional feature of environmental projects implementation by the companies is that a share of companies from the east of the state who have mentioned that they implement programs on reduction of emissions into the environment is significantly higher than in other regions. We consider that this is stipulated by the structure of industry in the region, and respectively, large volumes of pollutants emissions into the atmosphere.

Almost half of the companies (44%) are ready to invest into elimination (overcoming) of undesired effect on the environment or production process which is still taken into account by acting environmental legislation. Mainly, these are the companies of hazardous industry. Every fifth company (21%) will not invest money. Almost one third of companies (29%) have not made up their mind yet. Primarily companies from the west of Ukraine are ready to invest rather than companies from other regions of the country.

11 out of 13 multinational companies have implemented environmental protection programs. Mostly, these programs were dedicated to introduction of energy saving technologies (10 companies), waste separation and recycling programs (5 companies), reduction of emissions into the environment (5 companies), activities dedicated to protection of water/forest/land and other natural resources (5 companies).
In the area of consumer relations, the majority of the interviewed companies implement programs/conduct activities dedicated to support to product quality and provision of reliable information to consumers (see figure 18). Almost one third of companies (33%) introduce staff trainings on customer service, and every fifth company has an elaborated system of complaints management and “hotline” (contact center) for consumers. It is worth mentioning that during last years these top-priority areas of consumer relations have not changed.

The companies from the east consider the following to be a top-priority issue – to provide reliable information and deliver training for consumers, and the companies from the north – “a hotline” and complaints management system.

In the area of consumer relations, multinational companies give priority to programs/activities aimed at support of company’s product quality (9 companies) and delivery of reliable information to consumers (10 companies).

In 2010, 53% of companies supported product quality; 37% – conducted staff trainings on customer service, 42% – provided reliable information and 42% – provided reliable commercial to consumers. 20% had an accurately elaborated systems of complaints management.

Therefore, to sum up, it is worth mentioning that during all the years of CSR development in Ukraine such practices as labor relations (most aspects), consumer relations and environmental responsibility have not undergone significant changes. A positive factor is definitely the decrease in the level of corruption in business environment, increase in the number of companies that experience budget increase to implement CSR programs and make social investments, increase in the number of companies making social investments and conducting programs/activities as to environmental responsibility.
They consider that pursuant to the OECD Guidelines for multinational enterprises, first of all, companies have to:

- review standards of responsible conduct with suppliers, contractors and partners
- review their CSR strategy and supplement it pursuant to provisions of the Guidelines
- review their information disclosure policy
- make amendments and supplements to corporate documents pursuant to the Guidelines
- review standards of responsible conduct with suppliers, contractors and partners
- review their CSR strategy and supplement it pursuant to provisions of the Guidelines
- review their information disclosure policy
- make amendments and supplements to corporate documents pursuant to the Guidelines
- have not decided yet

According to those who are aware of establishment of the National Contact Point (8% or 32 companies), it has to, first of all, consult companies as to implementation of the OECD Guidelines for multinational enterprises (18 companies), raise companies’ awareness of the Guidelines (15), review complaints from stakeholders regarding irresponsible conduct of business (9).

Three fourths of companies of the number of those who are aware of the NCP establishment, are ready to cooperate with the National Contact Point to resolve a complaint in case if the one is filed. 4 companies will decide on cooperation depending on the complaint. 3 companies out of those aware of the NCP have not made up their mind as to cooperation. And only 1 company declared its unwillingness to cooperate.

The companies aware of the NCP establishment consider that in order to make a professional decision as to a complaint filed against a company, there should be expert lawyers (22 companies), representatives of business associations (5) and mediators (3) engaged to the NCP.

According to the companies, the following tools to raise awareness on establishment and functioning of the NCP should be ensured: web-site (55%), forums and conferences (31%), promo videos (30%), delivery of trainings (27%) and informational bulletin (21%).

As a result of rather small sampling, analysis as to the level of awareness of the OECD Guidelines for multinational enterprises by a region of activity was not conducted.
For example, the majority of companies (62.5%) say that introduction of tax-haven arrangements would be a driver for CSR implementation. More than one third of companies (38%) consider that such driver would be a decrease of administrative pressure, for every fourth company – proposals of local authorities as to programs of regional social development and requirements as to social responsibility reporting. Public recognition, increase in the level of trust and loyalty among customers and community also have significant importance for the companies (see figure 18).

Companies may also be stimulated to implement CSR by means of positive examples of CSR implementation in the world, coverage of CSR practices in mass media, availability of a bank of social programs or a bank of ideas for projects in a region. Every ninth company considers that closer relations with non-government organizations would be a driver for CSR implementation.

There are no significant differences in opinions of companies located in different parts of the country as to factors which can stimulate them to implement CSR.

The main drivers for CSR implementation by multinational enterprises are tax-haven arrangements (7 out of 13 companies mentioned this) and increase in the level of trust and loyalty among customers and community in general (for 6 companies).

It is worth emphasizing that based on the results of the previous corporate social responsibility study, significance of drivers has not changed. It proves the fact that business waits for support and “impetus” from the state to implement CSR. A significant role can be played by media coverage of positive examples of CSR implementation, availability of a bank of social programs or a bank of ideas for projects in a region.
In your opinion, what or who can stimulate social responsibility of your business?

BARRIERS IN CSR IMPLEMENTATION

The most significant external barriers in the course of implementation of CSR programs/activities for almost half of the interviewed companies have become volatile political situation in the country, inadequate legal framework which would encourage the CSR activity, and tax pressure (see figure18). Internal barriers hampering implementation of CSR programs/activities include: lack of financial resources, lack of personal experience, untested mechanism of social responsibility implementation, inability to control use of allocated funds and lack of time.

The interviewed companies consider that insufficient information on principles and approaches to social responsibility implementation and absence of government and non-government organizations which would encourage the CSR activity block CSR policy making/activities conduct. The most insignificant barrier is absence or insignificant public enquiry.

It is worth emphasizing that in 2018 a share of companies, considering that the main barrier to CSR implementation is lack of financial resources, has fallen by one half. Also, there has decreased the number of those companies considering that inadequate legal framework which would encourage the CSR activity is the main barrier for CSR implementation.

There have not been identified any significant differences in opinions of companies as to barriers blocking them from CSR implementation by a region of companies’ location.

Based on 2010 study, the most significant barriers for CSR implementation were:

- lack of financial resources (32%)
- tax pressure (33%)
- inadequate legal framework which would encourage implementation of programs / activities dedicated to social responsibility (31%)
- insufficient information on principles and approaches to social responsibility implementation (30%)
- insufficient information on principles and approaches to implementation of programs / activities dedicated to social responsibility (28%)
- Lack of time (30%)
- Volatile political situation (29%)
- Absence of government and non-government organizations which could provide assistance (25%)
- Inability to control use of allocated funds (24%)
- No or insignificant public enquiry (23%)
- Other (23%)
- Difficult to answer (12%)
- There aren’t any barriers (12%)

The main barriers for CSR implementation by multinational companies have become volatile political situation in the country (for 6 companies), lack of personal experience, untested mechanism for social responsibility implementation (for 5 companies) and insufficient information on principles and approaches to social responsibility implementation (for 5 companies).
MEASURES STIMULATING CSR DEVELOPMENT

According to the interviewed representatives of the companies, in order to promote CSR growth, in the nearest future it is important to (see table 2):

• develop a legal framework which would encourage this activity;
• increase the level of awareness of the National Contact Point on appropriate business conduct;
• introduce CSR courses into curricula of universities;
• enhance involvement of business associations into CSR popularization.

The majority of the interviewed companies have not agreed that in order to promote CSR growth, in the nearest future it is important to:

• Introduce a specific position dedicated to CSR issues at companies
• Introduce a position of CSR officer at the state level.

It is also worth emphasizing that rather high percent (from 27% to 34%) of companies have not defined their attitude towards some statements in a questionnaire. We consider that this may prove the fact that companies even don’t think (and consequently have not shaped their mind) of social responsibility evolution in the country.

Table 2.

<table>
<thead>
<tr>
<th>Measure</th>
<th>Absolutely disagree</th>
<th>Rather disagree</th>
<th>Don't know, not sure</th>
<th>Rather agree</th>
<th>Absolutely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopt the National strategy for corporate responsibility</td>
<td>8</td>
<td>6</td>
<td>33</td>
<td>31</td>
<td>21</td>
</tr>
<tr>
<td>Introduce a specific position dedicated to CSR issues at companies</td>
<td>28</td>
<td>20,5</td>
<td>34</td>
<td>12</td>
<td>5</td>
</tr>
<tr>
<td>Conduct a separate advocacy campaign on social responsibility for the society</td>
<td>7,5</td>
<td>10</td>
<td>27</td>
<td>34</td>
<td>21,5</td>
</tr>
<tr>
<td>Develop a legal framework which would encourage this activity in the country</td>
<td>6</td>
<td>2,5</td>
<td>17</td>
<td>33</td>
<td>41</td>
</tr>
<tr>
<td>Enhance involvement of business associations into CSR popularization</td>
<td>6</td>
<td>6</td>
<td>30</td>
<td>34</td>
<td>24,5</td>
</tr>
<tr>
<td>Introduce the National award / rating on CSR</td>
<td>21</td>
<td>13</td>
<td>30</td>
<td>20</td>
<td>16</td>
</tr>
<tr>
<td>Introduce a position of CSR officer at the state level</td>
<td>26</td>
<td>12</td>
<td>27</td>
<td>18</td>
<td>16,5</td>
</tr>
<tr>
<td>Introduce CSR in public and local self-governance authorities</td>
<td>17,5</td>
<td>9</td>
<td>26,5</td>
<td>25,5</td>
<td>21</td>
</tr>
<tr>
<td>Introduce CSR courses into curricula of universities</td>
<td>11</td>
<td>6</td>
<td>23</td>
<td>34</td>
<td>26</td>
</tr>
<tr>
<td>Managers of appropriate companies should unite and jointly promote CSR</td>
<td>7</td>
<td>8</td>
<td>27</td>
<td>33</td>
<td>25</td>
</tr>
<tr>
<td>Increase the level of awareness of the National Contact Point on appropriate business conduct</td>
<td>5</td>
<td>3</td>
<td>27</td>
<td>37</td>
<td>28</td>
</tr>
</tbody>
</table>

Based on the results of 2010 study, in order to promote CSR growth, it is important:

• develop and adopt the National strategy for corporate responsibility growth (74 %) (total of responses “absolutely agree” and “rather agree”);
• conduct a broad advocacy campaign dedicated to social responsibility (73 %);
• conduct a separate advocacy program for consumers (71 %);
• implement principles of corporate responsibility into activity of public and local self-governance authorities (66,7 %).

There have not been identified any significant difference by regional distribution when defining priority of CSR activities.

According to the interviewed representatives of the companies, in order to promote CSR growth, it is important to:

• Conduct a separate advocacy program on social responsibility for the society (9 companies absolutely agree and rather agree with this statement)
• Increase the level of awareness of the National Contact Point on appropriate business conduct (9 companies)
• Introduce CSR courses into curricula of universities (8 companies)
• Develop a legal framework which would encourage this activity in the country (7 companies)
• Enhance involvement of business associations into CSR popularization (7 companies).
CONCLUSIONS

CSR POPULARITY AND UNDERSTANDING

For half of them, the main driver for the CSR policy implementation is moral considerations. A significant role is also played by other factors: understanding of the fact that CSR improves reputation of a company and helps increase staff loyalty. The main barrier for companies not implementing the CSR policy, as in the previous years, is lack of financial resources. Though, we consider that this is rather a stereotype that CSR is an area which requires large investments.

The Ukrainian business does not compare social responsibility to charity any more. Based on 2018 study results, business understands CSR as a policy for development and improvement of working conditions for staff, investments into development of a region and customer support. We would like to remind that based on 2010 study results representatives of the Ukrainian companies associate CSR with charity, staff development and fair business conduct.

CSR PRACTICES

Although, business does not understand CSR as charity any more, half of the companies out of those implementing the CSR policy, provide charitable aid. Among the most widespread areas of CSR implementation there is also a policy for development and improvement of conditions for staff (76%) and assistance to ATO warriors and residents of the ATO zone (30%).

Unfortunately, we still observe a tendency from the previous years as to rather slow pace of CSR implementation at the level of organizational governance. Only half of the companies out of those implementing the CSR policy have a social responsibility strategy (policy), and half as many – have a budget for implementation of programs/activities dedicated to social responsibility. Only one third of companies have experienced increase in budget dedicated to social responsibility during last three years.

As in the previous years, the majority of companies (72%) of companies implementing CSR management finds ideas for CSR programs and elaborates their implementation plans. Employees generate ideas for CSR programs in every fourth company. External sources of ideas for CSR programs/activities (requests from local self-governance authorities, non-government organizations and proposals from business partners) do not play significant role.

Organizations developing social responsibility of business in Ukraine do not have any significant influence on CSR implementation in companies. More than one fourth of the interviewed companies (27%) was not able to name and identify these organizations.

The study recorded decrease in the level of corruption in business environment. Comparing to 2010, a share of companies who have never given bribes has more than doubled, and consequently, there has decreased a share of those who sometimes or often give bribes.
One third of the interviewed companies has not conducted any activities dedicated to environmental protection. As in the previous years, among the most widespread practices of environmental responsibility of those companies implementing CSR programs/activities dedicated to environmental protection there are introduction of energy-saving technologies and waste separation and recycling programs.

During all the years of studies dedicated to corporate social responsibility evolution, the priority of consumer relations area has not changed. The majority of the interviewed companies implement programs/activities dedicated to support to company’s product development among the Ukrainian companies.

The Ukrainian companies consider that the main drivers of CSR implementation would be introduction of tax-haven arrangements, decrease of administrative pressure of local self-government authorities, their proposals as to programs of regional social development. This data shows a very high level of Ukrainian companies’ dependence on the state. The second group of drivers is public recognition, increase in the level of trust and loyalty among customers and community.

The main barriers in the course of implementation of CSR programs/activities have become volatile political situation in the country, inadequate legal framework which would encourage the CSR activity, tax pressure and lack of financial resources. For a significant share of companies, the following factors gain more importance: insufficient information on CSR, positive examples of social responsibility implementation and organizations which would encourage elaboration and implementation of the CSR strategy (policy). We consider that this may confirm the fact that companies are potentially ready to implement CSR programs/activities, they just need external assistance with receiving knowledge and information.

AWARENESS OF THE UKRAINIAN COMPANIES OF OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES

The level of awareness of the Ukrainian companies of the OECD guidelines for multinational enterprises is insignificant – 15.5% (62 companies) are aware of them. 8% or 32 companies are aware of establishment of the National Contact Point (NCP) under the Ministry of Economic Development and Trade.

According to the interviewed representatives of companies, in order to promote CSR growth, in the nearest future it is important to develop a legal framework which would encourage this activity; increase the level of awareness of the National Contact Point on appropriate business conduct; introduce CSR courses into curricula of universities; and enhance involvement of business associations into CSR popularization. The smallest share of the Ukrainian companies considers it unreasonable to introduce a specific position dedicated to CSR issues and raise budget for CSR programs/activities.

More than one third of companies have never had any experience of giving bribes to solve business problems. In 2018, 27% of companies were ready to allocate a share of their profit to ensure efficient fight against corruption (in 2010 the share of these companies constituted 19%). Almost 60% of the interviewed Ukrainian companies assist in developing a region of their presence. The most widespread area of this assistance are allocation of funds for charity and assistance in land improvement of the site.

Although, the majority of the Ukrainian companies understand CSR as development and support to company staff, more than half of them (59%) do not conduct any special activities. And comparing to 2010, the share of these companies has increased more than twice. As in the previous year, among those companies implementing these measures, the most widespread activities are salary rise, payment of bonuses and declared salary. Almost half of the companies provide their employees with an opportunity to work under flexible working schedules and implement professional development programs.

During all the years of studies dedicated to corporate social responsibility evolution, the priority of consumer relations area has not changed. The majority of the interviewed companies implement programs/activities dedicated to support to company’s product quality, provide reliable information and commercial to consumers, deliver staff training on customer service, and have an elaborated system of complaints management and “hotline” (contact center) for consumers.

The level of awareness of the OECD guidelines for multinational enterprises is insignificant – 15.5% (62 companies) are aware of them. 8% or 32 companies are aware of establishment of the National Contact Point (NCP) under the Ministry of Economic Development and Trade.

According to the interviewed representatives of companies, in order to promote CSR growth, in the nearest future it is important to develop a legal framework which would encourage this activity; increase the level of awareness of the National Contact Point on appropriate business conduct; introduce CSR courses into curricula of universities; and enhance involvement of business associations into CSR popularization. The smallest share of the Ukrainian companies considers it unreasonable to introduce a specific position dedicated to CSR issues and raise budget for CSR programs/activities.

Although, only one third of companies consider that the NCP should be charged with handling complaints from stakeholders as to irresponsible business conduct, willingness to cooperate with the NCP if there are complaints against their company is rather high – 75% of companies have declared their willingness to cooperation.
RECOMMENDATIONS

1. Considering the fact that CSR development in companies greatly depends on the support of the state, it would be reasonable to introduce CSR requirements for public companies, primarily.

2. The primary incentive for CSR integration in Ukraine would be introduction of mandatory non-financial disclosure in annual reports for large and public companies pursuant to the European legislation (Directive 2013/34/EU, 2014/95/EU).

3. It is extremely important to introduce tax, customs benefits for the companies implementing CSR, primarily, those engaged into energy efficiency increase measures with the use of production capacities, use of renewable sources of energy, social investing into development of a region of their presence.

4. It is rather important that the government recognizes the companies implementing CSR by means of national and regional ratings, awards, etc.

5. At the national level, it would be essential for the state to develop and adopt the National strategy for corporate social responsibility which would provide the Ukrainian business with guidance and prospects for support and recognition on the part of the state.

6. At the local level, a good impetus for CSR implementation would be creation of a bank with data on region’s needs for social investments, environmental projects, creation of a platform of non-government and research organizations promoting ideas of social responsibility and providing educational and consulting services on these issues.

7. Despite of the fact that CSR in Ukraine has been evolving for 15 years, understanding of the essence of social responsibility, its principles among the Ukrainian business remains quite low, there is a widespread stereotype as to large volumes of financial resources required for implementation of CSR programs and activities. Besides, the study shows that a share of the Ukrainian business possesses insufficient information about positive examples of social responsibility implementation. A small number of companies are aware of organizations that are able to provide assistance in CSR implementation. All these factors stipulate the need for conduct of advocacy programs dedicated to companies’ awareness raising on principles and practices of social responsibility implementation. Such initiatives would be better recognized by companies if they were conducted by business associations, industrial associations of entrepreneurs and leading companies in the area of CSR implementation.

8. We consider that non-government organizations may become a good “advocate” of CSR ideas. They - as one of the most numerous groups of stakeholders - will be able to not just spread their knowledge on CSR, its principles and technologies, but also be that kind of external pressure which will speed up the process of CSR implementa-

tion by companies. That is why non-government organization may conduct various educational and information campaigns aimed at dissemination of CSR knowledge and technologies both among companies and other non-government organizations, initiative groups.

9. Educational programs should be focused on CSR advantages for companies, CSR integration with business strategy, technologies of CSR strategies elaboration and non-financial reporting.

10. Awareness raising may be also ensured by means of coverage of social responsibility impact on the growth of the company in mass media, during industry events, in specialized publications. More active position of business associations in this area is required.

11. It may also be important to increase the level of knowledge on CSR via awareness raising on the OECD Guidelines for multinational companies and the National Contact Point. The following tools can be used: a web-site, various educational events (forums, conferences, trainings), promo videos and information bulletins.

12. The important role in dissemination of CSR ideas and practices is played by courses on social responsibility at higher educational establishments, centers for professional development and advanced studies, including for students specializing in “public administration” and at centers for advanced training of public officials.
Centre for Corporate Social Development is an expert organization, which promotes responsible business conduct and corporate social responsibility within Ukraine. Priority issues addressed by the CSR Centre cover the CSR development, young people career skills enhancement, STEM education support as well as raising the science and technology attractiveness for girls. Annual CSR Case Contest focused on Sustainable Development Goals, National Pact for Youth, Career Map and Dream Career Community as well as National Business-University Forums held annually and the STEM Girls project are worthy of note as the Centre’s key successes. The Centre’s activities widely draw on the involvement of Ministries, international institutions and businesses. Almost 40 companies partner the Center for CRS development currently.

More details on www.csr-ukraine.org
https://www.facebook.com/CSRUkraine/

The Ukrainian National Contact Point for the OECD recommendations (Guidelines) for Multinational Enterprises (henceforth, NCP) was established in 2017 at the Ministry of Economic Development and Trade as follow-up to the Declaration on International Investment and Multinational Enterprises in Ukraine. In 2018 an inter-institutional working group was set up to ensure the NCP operation with participants from civil society, business associations and Ministries. Key functions of the National Contact Point, namely, cover 1) promotion and furthering effectiveness of the OECD Guidelines for Multinational Enterprises; 2) assistance in handling the cases of non-conformity with the OECD Guidelines for Multinational Enterprises. In doing this, preference is given to mediation.

More details on www.ua.csr-ua.info/

The OECD Guidelines for Multinational Enterprises feature a set of requirements defining the business responsibility for human rights, occupational safety, fiscal information access, environment protection issues. The Guidelines make part of the OECD Declaration on International Investment and Multinational Enterprises and relate to the business entities, involved in the investment activities outside Ukraine; exporters; importers; suppliers and subcontractors; licensees or franchisees as well as franchisers.

More details on https://mneguidelines.oecd.org