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DOI: <https://doi.org/10.32782/2708-0366/2025.24.16>**Yarmolenko Vitalina**

Senior lecturer at the Department of Management,
Marketing and Information Technologies,
Kherson State Agrarian and Economic University
(Kherson / Kropyvnytskyi)
ORCID: <https://orcid.org/0000-0001-7567-0082>

Ярмоленко В.В.

Херсонський державний аграрно-економічний університет
(м. Херсон / м. Кропивницький)

ADAPTATION OF SOCIALLY RESPONSIBLE BUSINESS PRACTICES IN CONDITIONS OF MILITARY THREAT

АДАПТАЦІЯ СОЦІАЛЬНО ВІДПОВІДАЛЬНИХ БІЗНЕС-ПРАКТИК В УМОВАХ ВІЙСЬКОВОЇ ЗАГРОЗИ

In the modern world, filled with crises and armed conflicts, businesses face not only economic but also social challenges. Traditional approaches to corporate social responsibility (CSR) often prove insufficient in wartime conditions, when companies encounter limited resources, disrupted supply chains, and mass employee outflows. This article explores the peculiarities of CSR implementation under the extraordinary conditions of a prolonged armed conflict. It analyzes key CSR models, stakeholder groups, and development challenges in Ukraine. Special attention is given to examples of Ukrainian companies supporting the Armed Forces of Ukraine (ZSU), internally displaced persons, and affected communities. The role of CSR in Ukraine's recovery through investments in green technologies, education, social projects, and cooperation with international partners is highlighted. The article emphasizes that CSR should become a strategic priority for Ukrainian businesses, ensuring long-term resilience, trust, and societal development.

Keywords: Corporate social responsibility, CSR models, CSR challenges, business, support for the Armed Forces of Ukraine (ZSU), veterans.

У сучасному світі, сповненому криз і збройних конфліктів, бізнес стикається з викликами не лише економічної стійкості, а й соціальної відповідальності. Суспільство очікує, що компанії активно беруть участь у вирішенні гуманітарних, етичних та соціальних питань, навіть у надзвичайних обставинах. Традиційні підходи до корпоративної соціальної відповідальності (CSR), розроблені для мирного часу, часто виявляються недостатніми в умовах війни. Підприємства стикаються з обмеженими ресурсами, порушеними ланцюгами постачання, втратою ринків та масовим відтоком персоналу, що змушує їх шукати нових способів адаптації соціальних практик. У статті досліджуються особливості реалізації CSR у надзвичайних умовах тривалого збройного конфлікту, аналізується вплив військово-політичної напруженості на бізнес-середовище та визначаються механізми збереження етичних і соціальних стандартів під час забезпечення функціонування компанії. Розглянуто основні моделі CSR, проаналізовано ключові групи стейкхолдерів, зацікавлених у реалізації соціальних ініціатив, а також проблеми розвитку CSR в Україні. Зокрема, серед бар'єрів — економічні обмеження, правова невизначеність, недостатній рівень освіченості в бізнес-середовищі та низький рівень довіри суспільства до ініціатив бізнесу. Особлива увага приділяється прикладам українських компаній, які активно підтримують Збройні Сили України, внутрішньо переміщені особи та постраждалі громади. Наведено приклади соціальних програм, які реалізують такі підприємства, зокрема: благодійна допомога, надання житла, медичне забезпечення, підтримка ветеранів та їхньої соціальної адаптації. Важливим напрямом стало створення соціальних ініціатив, які поєднують економічний потенціал із соціальною місією, наприклад, проект «Ветерано Груп» чи впровадження «зелених» технологій у рамках відновлення економіки. Висвітлено роль CSR у процесі відновлення України, зокрема в інвестиціях у зелені технології, підтримці освітніх

ініціатив, соціально незахищених груп населення та взаємодії з міжнародними партнерами. У контексті постконфліктного розвитку корпоративна соціальна відповідальність має стати частиною стратегічного планування держави та бізнесу, оскільки саме вона може послужити каталізатором довіри, соціальної справедливості та економічного зростання. Корпоративна соціальна відповідальність має стати стратегічним пріоритетом для українського бізнесу, формуючи основу довгострокової стійкості, довіри та суспільного розвитку. Реалізація принципів CSR у складних умовах не лише підвищує репутацію компаній, але й сприяє зміцненню громадянського суспільства, зміцненню демократичних цінностей та формуванню культури відповідального підприємництва в Україні.

Ключові слова: корпоративна соціальна відповідальність, моделі КСВ, проблеми КСВ, бізнес, підтримка ЗСУ, ветерани.

Formulation of the problem. In the modern world, filled with crises and armed conflicts, businesses face the challenge not only of economic viability but also of strengthening their corporate social responsibility (CSR), as society expects companies to actively participate in addressing social, ethical, and humanitarian issues. However, traditional CSR approaches developed for peacetime are often inadequate in wartime conditions. Enterprises face serious constraints: resource shortages, disrupted supply chains, loss of markets, and mass staff exodus — all of which force them to seek new ways to adapt their social practices. The issue of balancing economic stability with the preservation of social responsibility becomes especially acute: how can companies uphold ethical standards, protect workers' rights, and support communities while ensuring business continuity during war? Currently, mechanisms for transforming CSR under emergency circumstances, particularly during prolonged armed conflict, remain insufficiently studied. Therefore, there is an urgent need for systematic analysis of these processes, development of theoretical frameworks, and provision of practical recommendations for business, government, and all stakeholders. Research into this issue is key to sustainable societal development in crisis conditions.

Analysis of recent research and publications. Social responsibility is a key paradigm of modern societal development, which is confirmed by the significant interest in this topic among both foreign and Ukrainian scholars. Among foreign scholars who have explored this topic, the following authors can be highlighted: Douglass C. North [1], Khaled, R., Ali, H., & Mohamed, E. K. A. [2], Latapí Agudelo, M. A., Jóhannsdóttir, L., & Davídsdóttir, B. [3] and others. Among domestic scholars, the following researchers can be highlighted: Yuhman Y., & Berezhnytskyi O. [4], Terebukh A., Roik O. [5], Hrishnova O. A. [6], Buriak Ye., Redko K., Chornovol A., Orlenko O. [7], Kuzmin O., Stanasiuk N., Uholkova O. [8], Chervinska L., Chervinska, T., Kalina I., Koval M., Shulyar N., Chernyshov O. [9] and others. These scholars have thoroughly examined how corporate social responsibility transforms during the full-scale war in Ukraine, highlighting the complex changes companies face under unprecedented challenges. Despite existing research, the issue of effective implementation of socially responsible practices by both Ukrainian and international companies in the context of armed conflict remains insufficiently explored. This problem requires further generalization and in-depth analysis to develop effective mechanisms and recommendations for businesses striving to remain socially responsible even in the most difficult circumstances.

Formulation of the purpose of the article. To investigate the peculiarities of adapting socially responsible business practices during a period of military threat and to identify mechanisms for maintaining ethical and social standards of business in crisis conditions. The study involves analyzing factors influencing the transformation of corporate social responsibility, summarizing practical experience, and formulating recommendations for businesses and government authorities. The research aims to enhance the resilience of both business and society under conditions of armed conflict.

Presentation of the main material. The concept of social responsibility in scientific literature is viewed as a multifaceted and complex phenomenon that encompasses a broad range of aspects of corporate activities. It includes key areas such as corporate citizenship,

principles of sustainable development, effective stakeholder management, environmental responsibility, adherence to ethical business standards, as well as the evaluation and implementation of corporate social initiatives [10, p. 49]. Together, these components form the foundation for business interaction with society and ensure its contribution to socio-economic development.

The article [10, pp. 46–47] presents several definitions of corporate social responsibility (CSR), reflecting diverse perspectives on this concept. Based on their analysis, the authors note that contemporary approaches to CSR do not introduce fundamentally new ideas or doubts regarding its foundations, but rather clarify and adapt the classical understanding of social responsibility to specific business contexts. In other words, existing formulations explain and expand upon the basic CSR model by emphasizing its practical application across various fields of activity.

In particular, the analysis revealed that the focus of CSR encompasses key elements such as: adherence to moral values, ethical behavior, voluntary action, alignment of societal expectations with business interests, transparency, coordination among stakeholders, civic engagement, volunteering, managerial responsibility, capital building, interest balancing, individual initiative, and the transformation of capitalist business models, among others.

Corporate Social Responsibility (CSR) serves as an important tool aimed at achieving positive societal change through responsible business practices. According to the definition provided by the European Commission, CSR is viewed as a voluntary commitment by companies to address social and environmental issues by integrating them into core business processes and engaging with all relevant stakeholders [11]. This means that businesses go beyond merely generating profit – they actively contribute to the development of a sustainable society, taking into account the impact of their operations on people, the environment, and ethical economic practices. Such an approach not only enhances long-term business competitiveness but also supports broader socio-economic progress.

Thus, corporate social responsibility (CSR) implies that businesses take responsibility for the quality of their products and services, as well as for their consumers, employees, business partners, and society as a whole. This is demonstrated through an active social stance, which involves ongoing dialogue with the public, engagement with communities, and participation in addressing pressing social, environmental, and economic issues.

CSR encompasses the ethical and moral obligations of business to minimize negative impacts on the environment and actively contribute to societal development. It also includes the voluntary adherence to standards that go beyond the basic requirements of current legislation.

Corporate social responsibility is implemented through various conceptual models that define the nature of business interaction with society. Table 1 presents the most common ones.

Analysis of the main models of Corporate Social Responsibility (CSR) shows that approaches to business-society interaction vary in the degree to which social values are integrated into business processes. The Classical Model emphasizes the voluntary nature of social initiatives, Carroll's Model offers a clear hierarchy of responsibilities, and the Strategic CSR Model views social responsibility as a key element of competitiveness.

The choice of model depends on the company's mission, values, and long-term strategic goals. In times of heightened social challenges – especially during crises or war – it becomes essential to combine various aspects of these models to ensure sustainable development and social stability.

In the process of implementing corporate social responsibility (CSR) initiatives, it is essential to identify and take into account the interests of key stakeholder groups, as they have a direct or indirect impact on the company's operations. The main stakeholders in this process include [13,14]:

Table 1

Main models of Corporate Social Responsibility (CSR)

Model	Description and Key Characteristics
Classical Model	This model emphasizes the voluntary integration of social and environmental initiatives into a company's operations. The business is seen as part of society, and its involvement in social issues serves both humanitarian and strategic purposes. Goal: Enhancing competitiveness through improved reputation, customer loyalty, and working conditions.
Carroll's CSR Pyramid Model	Developed by Archie B. Carroll, this model outlines four levels of corporate responsibility: 1.Economic– ensuring profitability; 2.Legal– compliance with laws; 3.Ethical– acting within moral norms; 4.Philanthropic– engaging in charitable activities. Emphasis: A comprehensive approach where all four levels are equally important for true CSR.
Strategic CSR Model	In this model, social responsibility is embedded into the core strategy of the company. CSR is integrated into management processes, marketing, logistics, HR policies, etc.

Source: grouped by author according to data [12]

1) Employees – an internal group that directly influences the company's reputation and business performance. Their needs regarding working conditions, social protection, and professional development are crucial for the implementation of social programs.

2) Customers and clients – a group that affects the company's financial health through brand loyalty and satisfaction with products or services. CSR initiatives can help increase trust in the brand and expand market share.

3) Shareholders and investors – interested in the company's long-term stability and profitability. Implementing socially responsible practices can make the business more attractive to capital.

4) Partners and suppliers – their role is to ensure the stability of supply chains and product quality. It is important to consider their involvement in social and environmental standards.

5) Local communities – reside in the regions where the company operates and are directly affected by its activities. Initiatives supporting education, healthcare, or environmental protection help strengthen the company's positive image among local residents.

6) Government agencies and regulators – provide the legal framework within which the business operates. Compliance with legislation and interaction with regulatory bodies are integral parts of social responsibility.

7) Non-governmental organizations and media – shape public opinion and can significantly influence the company's reputation. Cooperation with them helps better communicate social initiatives to a broader audience.

8) The environment (as a subject of protection) – although not a person, it is an important party directly affected by business operations. Environmental responsibility is one of the core components of CSR.

Considering the interests of all these groups enables companies to implement social projects more effectively, strengthen trust among partners and society, and ensure sustainable development in the long term.

The development of the concept of corporate social responsibility (CSR) in Ukraine has a long history, marked by the gradual formation of awareness and practical implementation. The first manifestations of this idea in the Ukrainian business environment date back to the late 1990s, when international corporations introduced new standards that included

active participation in social and environmental projects. These companies demonstrated a model of behavior in which responsibility to society was an integral part of strategic management.**

However, large-scale adoption of CSR principles in Ukrainian businesses began much later – in the mid-2000s. This period was characterized by growing interest in sustainable development and the need to incorporate social and environmental considerations into business practices. Specialized organizations promoting CSR ideas emerged, along with the first national rankings of socially responsible companies, contributing to the creation of an institutional foundation for further development of the concept.

Today, CSR in Ukraine is at an active stage of formation, although the pace of development is promising. According to the CSR Ukraine Center, only about 52% of Ukrainian companies have a clearly defined social responsibility strategy, while the rest limit their efforts to individual charitable events or one-time sponsorships [15].

The most common areas of social activity include:

- Environmental protection;
- Support and development of local communities;
- Improvement of working conditions and employee social protection.

In the context of global challenges – the pandemic and the full-scale war – Ukrainian businesses have demonstrated a high level of social maturity, showing readiness to take responsibility not only for economic development but also for the safety and well-being of society as a whole.

During the pandemic, large sums were directed toward supporting healthcare institutions and providing doctors with necessary equipment and personal protective gear. After the outbreak of the war, the priorities of Ukrainian companies' social activities changed significantly. Among the most important directions today are [16]:

- Assistance to the Armed Forces of Ukraine (material and technical support, fundraising for weapons, equipment, food supplies, and medicines);
- Providing housing, psychological support, and employment opportunities for internally displaced persons (IDPs);
- Construction and renovation of social infrastructure — schools, kindergartens, social housing;
- Modernization of medical facilities and supply of essential equipment and medicines;
- Implementation of social adaptation programs for various population groups;
- Support for ATO/OOS veterans and combat participants at all stages of reintegration into society.

Among these, social support for veterans holds a special place, as their numbers increase every month. Many have already started their own businesses or plan to do so. Experts predict that veteran-led entrepreneurship will generate significant economic impact and become one of the driving forces behind Ukraine's economic recovery in the long term.

Moreover, veterans not only create jobs but also actively assist other fighters, volunteers, and communities, building a network of mutual support – a key factor in maintaining social stability during the war and in post-war reconstruction.

Since 2014, following the outbreak of hostilities in Donbas, the first veterans began actively entering Ukraine's entrepreneurial environment, launching their own business ventures. However, large-scale support – both from the government and private investors – only became available after the full-scale Russian invasion began in February 2022.

Over the past few years, Ukrainian veterans have established over a hundred companies across various sectors – from food production to construction and electric mobility. This process has significantly accelerated thanks to the implementation of special support programs, both state-run and civil society-led, as well as new financing mechanisms, including **private veteran bonds**, which enabled fundraising from a broad range of investors to support veteran-led projects.

In particular, several notable projects have received funding through this mechanism [16]:

- Veterano Group – an initiator of a network of social enterprises aimed at supporting veterans;

- IMREADY Long-Life Food Products – a brand of long-shelf-life ready-to-eat meals that combines commercial success with the needs of the defense sector;

- L.Riker Electric Vehicle Salon – a project promoting eco-friendly transportation and advancing the green economy in Ukraine;

- Altair-Invest Construction Company – engaged in socially oriented housing construction, particularly for displaced persons and veterans.

Investing in Ukrainian business today carries not only economic but also strategic importance. It is an opportunity not just to support the national economy during wartime, but also to lay the foundation for its rapid recovery after victory. Private veteran bonds have become a symbol of civic responsibility, demonstrating that every individual can contribute to strengthening the country by supporting real heroes who continue working even under extraordinary circumstances.

This initiative not only ensures stability for individual businesses but also fosters a new culture of responsible entrepreneurship, where economic profit is combined with a strong social mission.

The development of corporate social responsibility (CSR) in Ukraine faces a number of serious obstacles, which can be conditionally grouped into several key categories (Fig. 1).

1) Economic factors represent one of the biggest barriers. A lack of financial resources forces many companies to suspend or cancel their social and environmental initiatives – especially small and medium-sized businesses that cannot afford to allocate funds for long-term projects. In conditions of prolonged economic instability and threats to the business environment, most companies focus on survival rather than social development.

2) Gaps in information and education also significantly slow down the spread of CSR. Many business representatives are insufficiently aware of the real role of social responsibility, often perceiving it merely as voluntary charity rather than a strategic tool for competitiveness. The shortage of specialized training programs, workshops, and practical guidelines hinders effective CSR implementation, even among companies genuinely interested in adopting such practices.

3) Legal and regulatory challenges create additional barriers. Ukraine still lacks a clear legal framework regulating CSR issues, making it difficult to establish a systemic approach to its implementation. The absence of a legislative base, incentives for responsible businesses, and state support further slows the development of this concept.

4) Cultural and social factors are also highly significant. Low levels of public trust in business often lead to skepticism toward corporate social initiatives, which are frequently

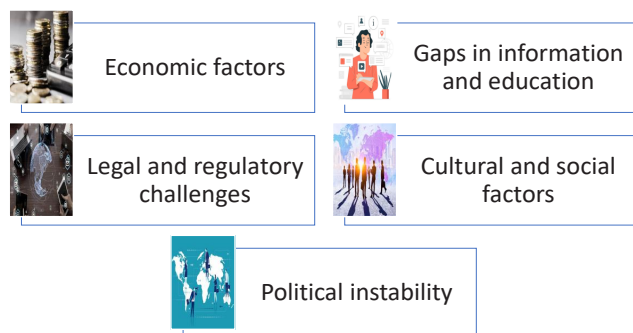


Figure 1. Problems of CSR development in Ukraine

Source: grouped by author according to data [15]

perceived as mere marketing campaigns or PR stunts. At the same time, both the business community and society at large lack a well-developed culture of social responsibility, complicating the adoption of such practices.

5) Political instability also has a major impact on CSR development. Frequent changes in government policy, corruption, inefficient governance, and general unpredictability create an unfavorable environment for long-term social investments. Companies are forced to spend considerable time and resources overcoming administrative barriers instead of focusing on socially meaningful projects.

Thus, this complex set of challenges is slowing down the development of CSR in Ukraine and requires simultaneous attention from business, government, and civil society in order to overcome existing barriers.

During the war, corporate and organizational social responsibility has primarily focused on supporting society through the implementation of social initiatives. This has been evident in the increased charitable activity, growth of the volunteer movement, and active fundraising efforts. The experience gained from overcoming previous crises – particularly the pandemic – provided many companies and foundations with the necessary capacity for rapid adaptation to new realities.

Since the beginning of the full-scale invasion, Ukraine has seen a significant rise in philanthropy, which demonstrates public solidarity and coordinated efforts to overcome extraordinary circumstances [17].

Moreover, these new challenges have strengthened communication between different layers of society, reinforced social cohesion, and helped form shared values that contribute to maintaining stability even in difficult times.

However, it is also important to consider negative factors – particularly the flourishing of shadow businesses during wartime. Illegal schemes and unfair competition create unequal conditions for honest, socially responsible companies. This not only undermines trust in the business environment but also reduces economic transparency, harming both individual enterprises and society as a whole. In this context, responsible companies are increasingly compelled to emphasize ethical standards in order to preserve their reputation and maintain the trust of citizens and partners.

During the prolonged war, Ukrainian business structures have demonstrated a high level of social maturity by actively supporting both civilians and military personnel through a wide range of humanitarian and charitable programs.

For example, MHF (MHP), one of Ukraine's leading agro-industrial companies, provided significant aid by donating over 12,800 tons of food products, valued at approximately 700 million UAH. This assistance was directed toward internally displaced persons, civilians, medical workers, and members of the Armed Forces. As a result of these initiatives, more than 300,000 people received support – including around 10,000 children. In addition, the company arranged temporary housing for displaced individuals in 70 educational institutions across the country.

Another notable example is IBOX Bank, which has strongly supported the Armed Forces of Ukraine, particularly by supplying armored vehicles for evacuation missions, purchasing drones, and providing modern IT equipment. The bank also continues to pay full salaries to employees who are currently serving at the front lines.

Furthermore, PUMB Bank allocated 80 million UAH to defense needs – including the procurement of equipment for the military. The bank is also actively involved in supporting blood donation initiatives, helping to collect blood and acquire essential tools for storage and transfusion [9].

During the full-scale war, Nova Poshta has emerged as one of the key players in humanitarian support, delivering more than 40,000 tons of cargo free of charge to the Armed Forces of Ukraine and civilians. In addition to logistical assistance, the company financed the purchase of drones, power generators, and medical equipment. A particularly significant

contribution was its funding for the development and production of Ukrainian-made drones – a vital investment in the country's defense sector.

Within the framework of the “Diya. Business” initiative, telecommunications and logistics companies jointly ensured the evacuation of businesses from areas affected by combat and facilitated their relocation to safer regions of Ukraine.

From the very first days of the war, Monobank actively engaged in implementing social programs aimed at supporting the Armed Forces of Ukraine, displaced persons, and volunteers. The central tool for this effort was the creation of the “Banks” service, which enables Ukrainians to quickly donate funds to the army and humanitarian causes. In 2022 alone, 8.5 billion UAH were collected through this mechanism, followed by 27.4 billion UAH in 2023 – demonstrating a threefold increase in public engagement. In total, over one billion euros in voluntary donations have been transferred via this platform.

In 2023, the bank introduced a new feature – raffles through Banks – aimed at engaging more users in charitable activities. Then, in 2024, it launched the “Boiovy” (“Combat”) service, allowing customers of cafes and restaurants to automatically transfer a portion of their payment to the military when settling their bills. Additionally, the mobile app now includes an option for purchasing military bonds.

Despite ongoing DDoS attacks, Monobank continues to develop its technological solutions, actively promotes financial literacy among the population, and provides strong support to civic and charitable initiatives [9].

In the post-war recovery period, **Corporate Social Responsibility (CSR)** will play an exceptional role in the economic and social recovery of Ukraine. Businesses are expected not only to function as economic entities but also to act as strategic partners of the state in rebuilding infrastructure, creating jobs, promoting innovation, and implementing socially significant projects.

The most priority areas for business activity during this time will include:

- investments in climate-resilient technologies and green development;
- support for educational initiatives and professional skills training;
- assistance to socially vulnerable groups, including veterans, internally displaced persons, and people with disabilities;
- active collaboration with international organizations and funds to attract foreign investment.

The war has demonstrated that Ukrainian companies possess strong potential not only to adapt to extreme conditions but also to contribute to shaping a new social agenda. Therefore, embedding CSR principles into the development strategies of Ukrainian businesses must become a top priority – serving as a key driver of resilience, trust, and long-term growth.

Conclusions. In today's world, Corporate Social Responsibility (CSR) plays a crucial role in business – especially amid global crises such as armed conflicts, pandemics, or environmental threats. This is also true for Ukraine, where Russian aggression has significantly impacted the economy and society, forcing companies to rapidly adapt to new realities – mass migration, infrastructure destruction, and risks to employees.

Despite the difficult conditions, many Ukrainian businesses not only maintained operations but also actively engaged in social support – assisting the Armed Forces of Ukraine, displaced persons, and affected communities. This experience has shown that business can be a powerful driver of social change.

Today, values such as human dignity, freedom of choice, and tolerance are increasingly emphasized. Volunteering, charity, and social initiatives demonstrate that the purpose of business goes beyond profit – it includes addressing pressing societal challenges.

The experience of Ukrainian companies can serve as an example for businesses worldwide. In the future, the role of socially responsible business will continue to grow – particularly in the context of sustainable development and overcoming global crises.

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