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# Corporate Social Responsibility as a Tool for Sustainability: the Experience of Ukrainian Companies during the War

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## Abstract

Add to that the fact Russia's full-scale invasion of Ukraine on February 24, 2022 was an unprecedented crisis event in the history of corporate social responsibility and suddenly CSR became not just a fluffy, feel-good do-good program but an urgent means organizations can leverage for executive national security strategy. The traditional understanding of CSR as charity was unable to reflect how firms would adapt their social conduct while under the extreme condition of a sustained armed conflict within its jurisdiction. The purpose of the study is to develop a typology of CSR strategies for Ukrainian enterprises in wartime, based on the approach by itaktik theory and to determine situational factors that determine the choice of specific strategies for social responsibility corporate behavior. The research is carried out as a multidimensional analysis (of the sample consisting of five Ukrainian companies of various sizes and industries (Kernel Holding, Myronivsky Hliboproduct, Farmak, Nova Poshta, BetterMe)

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through models comparison aimed at discovering systemic relations between macrofactors (contextual background) and particular strategies. Such activity could also be supported with broad category of Corporate Social Responsibility (CSR: The survey results guided us in the identification of four typologies of CSR strategies: reactive survival (response concerning immediate humanitarian aid), adaptive strategic (fast adjustment to present actions and measures/drivers) systemic resilience (use of CSR as a part component of core business activities to ensure national security post-conflict transformational and innovative solutions for long-term reconstruction). A quantitative analysis of the reports of companies for 2022-2025 demonstrated a significant scale of activities: Farmak invested more than UAH 125 million in CSR projects, Nova Poshta increased revenues by UAH 22.8–35.2 billion, Kernel increased exports by 6.5–7.5 thousand tons MHP provided humanitarian aid to almost 11,500 tons and BetterMe covered from 250 to 410 thousands users. Five situational factors (organization size, vulnerability location, industry criticality, financial capability, and pre-war strategy development maturity) were found to be systematically associated with the selected strategy. The conceptualization of systemic Corporate Social Responsibility sustainability in the agro-industrial sector is a theoretical contribution, and by this way corporate responsibility contributes to ensuring the country's food security because it refers to production volumes. It is practically significant, since the contextual and strategic fit matrix has been designed as a diagnostic tool for managers, donors and policy makers in post conflict context anywhere in the world.

*Keywords:* contingency theory; organizational resilience; military context; food security; agro-industrial sector; typology of strategies; social impact; post-conflict recovery.

## Introduction

Russia's full-scaled aggression against Ukraine starting from February 24, 2022, has become the new crisis in corporate social responsibility which is a very serious necessity to survive and to keep national identity in organizations. Standard CSR assumptions (Crane *et al.*, 2019), spilling-over into the social responsibility of business to respond to the exceptional scenario, in which it plays a frontline role as part of securing national security, in terms of food production/consumption and job-retention measures; responding Humanitarian aid practices; or post-war infrastructure reconstruction. According to Vasiutkina and Babich (2025) In the conditions of irreversibility, systems and mechanisms of CSR are transferring from a situational practice into operational strategy in the adaptive promotion of enterprise where social responsibility must be discussed as business innovative policy and mechanism for long-term competitive advantages.

Studies in the CSR space of crisis have primarily centred on natural disasters, economic crises as well as pandemics, yet corporations' reactions to a long-term armed conflict within their territory hardly featured. The ethics and CSR in international business research of Ohinok *et al.* (2024) does not describe the worldwide framework within which companies are compelled to provide more than system maintenance: to ensure that their personnel is secure, and national resilience when down comes a missile. Varnalii and Mykytiuk (2025) acknowledge the role of CSR as a strategic underlying basis for economic security in systemic uncertainty situation, scientifically substantiate the relationship between corporate responsibility and macroeconomic stability, however, their analysis is not founded on particular examples of firms. The modeling by Shpak *et al.* (2024), the impact of changes in agricultural production and export volumes is discussed with regard to indicators of Ukraine's food security, but they investigate neither how CSR activities of crop growing companies influence the change in production volumes.

In their seminal book on business ethics, Crane *et al.* (2019) argue that a context-based interpretation of CSR is particularly crucial, as responsibility type should be connected to the requirements and necessities of the firm where it will develop. However, the literature to date does not have a systematic framework with which to explain how context matters in decision-making about types of CSR strategies (e.g., depending on company size, industry characteristics, geographic vulnerability of operations and financial capabilities) during times or war. There is still a void in the understanding of how CSR practices can be tailored to extreme crisis, the typology of corporate response approaches during warfare, and the factors that affect their efficiency.

To close these gaps, we will develop in this paper a typology of war-time CSR strategies on the part of Ukrainian companies as observed from the framework set out by unpredictability theory and with empirical data from five organizations cases representing diverse sizes and sectors. The research shows the diversity of the strategy of CSR for companies under conditions of a full-scale invasion, reveals contextual factors that determined their choice in favor of any strategy CSR and analyzes mechanisms how these or other types biography CSR-activities affect organizational opportunism and security issues at national level.

There is a focus on the agro-industrial complex, where CSR has a double value - as social responsibility and contribution to food security level in the country, and is constructed by principles of Shpak *et al.* (2024) on production volume and its effect on food sustainability indicators.

This paper develops CSR theory by identifying four corporate responsibilities in extreme environments which include: reactive CSR for survival, adaptive strategic CSR, systemic CSR for sustainable development and transformational CSR beyond conflict. Practically, the construction of a contextstrategy fit matrix provides managers with an instrument to diagnose what kind of corporate responsibility strategy would be most suitable within a given organization's set

of conditions, which is particularly useful for organizations that operate in post-conflict areas around the world.

## Literature Review

The philosophy of social responsibility over last several decades has evolved from a charitable cause to strategic business need that is an integral part of economic activity. Matten and Moon (2020) ponder the dynamics of CSR and observe that contemporary understanding of corporate responsibility envisions such as not only voluntary activities, but also institutional embeddedness in which firms respond to conflicting logics by moulding their practices suitably. This idea is developed by Rasche and Gilbert (2021), who place emphasis on the metaphor of disjunction to discuss how organizations deal with the space between words and actions when aligning different institutional pressures that are in conflict over business and human rights, including crisis situations.

CSR in crises related research demonstrates how corporate responsibility transforms within the context of severe transformative crises. Investigating the influence of COVID-19 pandemic on CSR and marketing orientation, He and Harris (2020) find that global emergencies would force firms to re-evaluate stakeholder focus and quickly operate corporate social actions in order to be responsive to emerging social demands. Doronina *et al.* (2022), this analysis is also valid for the particular case of the war in Ukraine, as they emphasise that, due to the full invasion and international conflict conditions upon which it depends, CSR stopped being a voluntary activity and has become a prerequisite not only for business but even for societies survival. Here the authors argue that Ukrainian organisations have been so successful in their utilisation of CSR programs in new ways that they have modified and expanded them to cater for humanitarian aid, military support and reconstruction efforts making this an extraordinary dimension of corporate practice adaptation.

The conceptualisation returns FWT to its applicable theory of uncertainty about formulating the strategies that organisations should change in relation to specific changes in their environments, and how they may. With attention-based strategic change, at least Ocasio *et al.* (2018) argue that organizations make decisions as a function of what management pays attention to at the time, and how communication processes shape the distribution of that attention among competing claims. This is the key insight when CSR is viewed against the background of war: corporations have to negotiate the short-term survival, their business succession and social demands. According to the contingency approach, organization strategies can not be applied in all organisations since their effectiveness is not universal and depends on how well certain organisational characteristics fit with particular environmental conditions, business environment; therefore it is relevant for analysis of variety of CSR approaches by Ukrainian companies.

The study corporate responsibility in conflict zones has demonstrated the challenges and opportunities for CSR in an inter-country conflict context. Balyuk and Fedyk (2023) study the decisions of American corporations to take capital out from Russia after its invasion of Ukraine, showing how geopolitical events lead not only to organizational pressures applying on redistributing global business operations but also that this occurs even if the corporation has yet bolded no production in the territory where war is happening. Chatterji and Toffel (2019) investigate CEO activism i.e.vice top manager public statements on socio-political issues, the evidence indicates that companies' stand on different controversial political issues can impact stakeholders' perceptions as well as brand capital, which is of utmost significance for companies operating in hostile territories.

Ukrainian scientists are in the process of developing a certain conception of CSR as an instrument for economic security and competitiveness during the war. The theoretical rationale of the essence of CSR by Budko and Halatov (2023) as a strategic tool for business development is that social responsibility in Ukraine becomes competitive due to the possibility to create a positive image, through formation of good reputation and stakeholders loyalty. Prior to the start of the war in Ukraine, Kirchataya and Shershenyuk (2019) proved that CSR is an instrument for ensuring the competitive possibilities of enterprises development in faces of differentiation and stakeholder's involvement as key players; this enough for understanding how these processes change under crisis shaping. Volodymyr *et al.* (2024) elaborate this, in which CSR during wartime serves as a direct source of economic security for businesses who rely on the continuity of their business operations, occupational safety and markets in light of supply-chain disruptions or infrastructure destruction.

Despite the increase in CSR research during crisis, a number of gaps have emerged when considering the process of adjusting corporate responsibility within a tough environment such as protracted military conflict. The literature in this field contains no authored typology of CSR strategies used in the military sector, does not identify context-dependant factors that influence choice of strategy and do not consider how approaches taken by different kinds of organization-in terms both of size and production sector-translate to the choices faced across particular challenges. This research addresses this gap by developing a typology of CSR strategies from empirical analyses of several organizational cases.

## **Methodology**

To this end, the research design is that of a multiple case study with qualitative comparative analysis elements, since it allows to find patterns in the choice of CSR strategies according to the surrounding context. The theoretical framework is Contingency Theory, which states that there are no best ways to perform

organizational practices and emphasises the importance to fit organizations' characteristics with environmental conditions.

### *Research sample*

For this purpose, a sample of five Ukrainian companies based on the industries category and size that actively engaged in CSR during the period of warfare was reviewed. Sample construction followed the principle of maximum variation to obtain a wide range of contextual situations. The following inclusion criteria were applied to the companies: (1) the company operates in Ukraine, (2) documented CSR activities or programs exist, and (3) primary or secondary information is accessible concerning CSR activities. Sample It included: two big companies of the vital sectors (Kernel Holding S.A. and Myronivsky Hliboproduct in the agricultural sector), two middle-sized businesses with developed organizational structure (PrJSC "Farmak" in pharmaceutical production and Limited Liability Company "Nova Poshta" on transport-and-logistics market), one medium-scale company using distant international operations from the digital health niche (BetterMe). With the help of this sample frame, we will be able to study different crises according to size of the firm, industry specialization, location and how severe were its effects due to military operations.

### *Data sources*

Triangulation occurred through the combining empirical data from different sources. First, the official corporate documents were analyzed: annual financial reports (Kernel Holding S.A., 2023, 2024, 2025; Farmak, 2024; Baker Tilly, 2022, 2023, 2024; BetterMe, 2022, 2023, 2024), sustainability reports (Farmak, 2023b; MHP Community Foundation, 2022). Second, ready lists of measures for corporate social responsibility were taken — Catalogue Business Contribution to the Victory (CSR Ukraine) and content from the page Giving Tuesday Ukraine. Third, the 46 studies we found themselves relied on sources like articles in specialist magazines (Mind.ua, Latifundist Media), corporate news, and official documents on the web-pages of companies and charity funds.

### *Analytical procedure*

The investigation consisted of four phases. In the first stage, unpredictability was codified for each company based on four dimensions: organization (size, financial resources with CSR experience prior to the war); industry (the economic sectors, presence in critical infrastructure and presence in export-oriented); geography (the extent of military operations on regions of operation); and stakeholders environment (employee expectation, local communities, international partners). The second stage focused on classification of CSR actions according to the kind of initiatives, recipients, degree of implementation and time. The third step required

model comparison techniques to determine a systematic correspondence between a set of unpredictability indicators and the preferences for CSR strategies. On the fourth stage a predictability-response matrix together with a typology of CSR approaches was developed, accordingly as diagnostic instrument.

### *Operationalization of variables*

The unpredictability factors were operationalized as follows: size of the company was defined by the number of employees and annual turnover; war effect scale was determined by geographic location of the production facilities in relation to ongoing combat operations; criticality level was established based on group affiliation according to national law list of critical infrastructure objects); international ties—by the presence of foreign investments, export activity, presentation within international networks. CSR responses were classified using the following approach: speed of response (ad hoc vs. systematic), CSR focus (internal vs. external), time frame focused upon (short-term survival vs. long-term recovery) and level of integration that responses be made part of the firms' operating model or business model.

Special focus is placed on the sector agro-industrial for its level of food security. In the case of Kernel and MHP, the link between CSR performance and production/ex-ports indicators was also examined following logic of Shpak *et al.* (2024) on the influence of agricultural output on food security indicators. The triangulation of data sources and the systematic comparison between the cases were used in order to guarantee a reliable result and clear patterns.

## **Results**

### *Typology of CSR strategies of Ukrainian companies during the war*

Based on systematically coding our empirically generated data according to the Gioia method (Gioia, Corley, & Hamilton, 2012), we describe and identify four different types of CSR strategies, corresponding with separate sets of unpredictability factors. The method was an inductive approach consisting of a sequential conversion from first-order concepts (company specific CSR actions) to second-order themes (behavioral models) and aggregate constructs (strategy types). This way we could ensure theoretical justification had rigour in empirical data at the conceptual model level, and this is required for a multiple case plan (Yin, 2018).

An analysis of the “Catalogue of Business Contribution to Ukraine’s Victory” (CSR Ukraine, n.d.), one that includes detailed data on the CSR activities of more than 200 Ukrainian companies helped us identify company dimensions: speed (from ad hoc to systemic), focus area (internal/external), time horizon (short-term

survival/long-term recovery) and level of integration with business model. A similar typology-building method as the undertaken by Lüdeke-Freund *et al.* (2019) in order to classify CE BMs with the authors also implementing an iterative coding technique through identifying patterns across different organisational practices.

In Table 1 the typology, that builds on the dimensions in terms of characteristics of each type of CSR strategy is illustrated. Reactive CSR has been attributed to the survival of reactive organizations and is considered as derived from an organization's ability to quickly and efficiently use its finite resources to respond immediately to crisis challenges. Adaptive strategic CSR implies the dynamic adjustment of existing corporate programs to adapt to military needs, without losing sight of the strategic needs. Systemic CSR stability integrates social responsibility in a company's business services when it function as an enterprise operating within vital sectors, whereby we could consider that security is hence a strategic imperative to a theorized corporate strategy. Transformational post-conflict CSR is grounded in long-term recovery and the establishment of conditions for post-war reconstruction via new products and services.

*Table 1. Typology of CSR strategies of Ukrainian companies during full-scale war*

Strategy type	Speed of response	Focus	Time horizon	Integration with business	Typical initiatives
Reactive CSR survival	Ad hoc, immediate	Internal + local community	Short-term (days-weeks)	Low	Evacuation of employees, rapid donations to the Armed Forces of Ukraine, basic humanitarian aid
Adaptive strategic CSR	Fast but structured	Balanced (internal + external)	Medium term (months)	Medium	Adaptation of existing programs, support for veterans, free services
CSR of systemic stability	Systematic, continuous	External (national scale)	Long-term (years)	High (core business)	Critical infrastructure provision, food security, production support

Transformational post-conflict CSR	Planned, strategic	External (future-oriented)	Long-term (post-war)	High (innovation)	Reintegration of veterans, innovative products for victims, reconstruction
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*Source: compiled by the authors based on CSR Ukraine (n.d.)*

Cross-case synthesis (Yin, 2018) reveals that a firm may develop from one category of type to another by the modification of uncertainties factors or recombination of components from different strategies according to track that business is embarked on. It is highly relevant to pinpoint that the effectiveness of each one does not derive from the superiority of different kinds of strategies but in how much it is suitable for the characteristics of a particular company regarding the conditions it faces. The typology, in turn, will serve as a model to enable a more detailed analysis of types through an in-depth study of selected organizational examples.

*Strategic CSR: Adaptation Approach (Farmak and Nova Poshta Case)*

The reaction of middle-sized firms to the massive challenge of total war demonstrates that it can react flexibly without betraying its vision. According to Eisenhardt *et al.* (2016), substantial challenges call for organisations to not only react but also strategically adapt, meaning being able to “reframe existing opportunities in light of new realities and maintain values that are unwavering”. This is the approach used by Farmak and Nova Poshta, which both made CSR decisions able to help respond to wartime realities without sacrificing their underlying strategy and coherence.

Farmak, one of the largest pharmaceutical manufacturers in Ukraine, already had well-established CSR framework with identified lines of activity even prior to the War (Farmak, 2023b). When the full-blown invasion began, the company did not drop its programs entirely but retooled them to pressing needs: donating free medications in military hospitals, helping employees who wanted to evacuate and even preserving social benefits while struggling with dire financial circumstances. The success of the strategy used can be corroborated by the fact that it was included in the ranking and assigned a certain position (considering five criteria: war readiness, employee safety, combat readiness, unity and community) – Farmak among successful companies according to the CSR index 2023 (Farmak, 2023a). Based on the results of financial statements (Farmak, 2024) and activities conducted by the company: it is a tax payer (about UAH 650 million within nine months in 2023) and has provided charity assistance at more than UAH 125 s. Help of casualties from the beginning of invasion.

Have shown as a model of adaptive CSR was “Nova Poshta” – a national logistics operator, which reoriented its business within the humanitarian sector

(Giving Tuesday Ukraine, 2025). FFP deployed its own infrastructure and logistics for the distribution of humanitarian aid at no cost, to enable the evacuation of the civilian population, and communication with residents or volunteer organizations. Dynamics in operating activities can then be seen in financial statements (Baker Tilly, 2022, 2023, 2024) of the company: UAH 22.8 billion in 2022 (8% less than pre-war period of 2021), UAH 28.4 billion of revenue as in year-end December 31st (25% recovery), and then – UAH 35.2 billion of revenue for year-ended December 31st ((24%) increase) thus indicating stability and power given that payment is so huge to such a big extent on CSR.

Table 2 presents a comparative synthesis on unpredictability’s factors and the response of both companies to CSR in relevance. The two companies’ pre-war and during-invasion capabilities were comparable (a high level of CSR experience, sophisticated structures), as was their reaction in the aftermath (very quickly adapted existing initiatives), which is remarkable given that they competed in different industries. The only distinction is how CSR was given effect in the business model: Farmak concentrated on product gifts and supporting its employees, while Nova Poshta altered the delivery of its service.

Table 2. Comparative analysis of contingency factors and CSR responses: Farmak vs Nova Poshta

Parameter	Farmak	Nova Poshta
Industry	Pharmaceutical	Logistics
Size (employees)	~2,500	~30,000
CSR experience before the war	Developed (since 2019 in the UN Global Compact)	Developed (charity programs)
Geography of war impact	Kyiv (moderate impact)	All of Ukraine (high impact)
Key CSR initiative	Free medicines for the Armed Forces and civilians	Free delivery of humanitarian aid
Financial contribution to CSR	UAH 125+ million (2022–2023)	Significant (not disclosed)
Type of adaptation	Product-based (donation)	Service-based (infrastructure leverage)
Time horizon	Medium and long term	Short-term with elements of medium-term

Source: compiled by the authors based on Farmak (2023a, 2023b, 2024), Baker Tilly (2022, 2023, 2024), Giving Tuesday Ukraine (2025)

Table 3 shows the dynamics of CSR activities of both companies in the first year of the war. According to Stoyko *et al.* (2022), war-induced changes in the CSR of Ukrainian businesses are accompanied by the replacement of voluntary charity with strategic necessity, which is also evident in the replacement of situational measures with systematic programs.

Table 3. Evolution of CSR activities of Farmak and Nova Poshta (February 2022 – February 2023)

Period	Farmak: Type of activity	Nova Poshta: Type of activity
February–March 2022	Ad hoc donations of medicines, evacuation of employees	Mass free delivery, evacuation support
April–June 2022	Systematization of donations, partnerships with hospitals	Structured humanitarian logistics, partnerships with NGOs
July–December 2022	Programs for veterans, mental health support	Long-term contracts with volunteer organizations
January–February 2023	Integration of CSR into sustainability reporting	Expansion of CSR team, structured philanthropy

Source: compiled by the authors based on Farmak (2023b), Giving Tuesday Ukraine (2025)

Statistics provided by UNDP Ukraine (2023) confirm this trend: more than 900 Ukrainian companies have already implemented enhanced measures to properly verify compliance with human rights in their activities, as they have seen that the role of responsibility in a conflict situation goes beyond traditional CSR frameworks. As shown in Table 4, the financial results of the two companies over the years show that both companies have been able to ensure the stability of their operations and invest significantly in CSR.

Table 4. Financial indicators and CSR expenditures of Farmak and Nova Poshta (2022–2024)

Indicator	Company	2022	2023	2024
Revenue (UAH billion)	Farmak	3.8	4	4
Revenue (billion UAH)	Nova Poshta	22	28	35
Taxes paid (million UAH)	Farmak	55	65	720
CSR expenses (million UAH)	Farmak	65	60	n/a
Revenue growth (%)	Farmak	-5	+11	+10
Revenue growth (%)	Nova Poshta	-8	+25	+24

Source: compiled by the authors based on Farmak (2024), Baker Tilly (2022, 2023, 2024)

Both companies demonstrate successful adaptive strategic CSR. This confirms the contingency theory thesis about the importance of alignment between organizational capabilities and environmental demands while maintaining financial stability.

### *CSR of systemic stability in the agro-industrial sector: a critical role in food security*

Ukrainian agribusiness companies are in a unique situation where their corporate social responsibility has a direct impact on national security in terms of food security. The idea of shared value, developed by Porter and Kramer (2018), takes on particular significance in times of war: CSR programs of agro-industrial enterprises create both economic and social value by supporting food security. The simulation model used by Shpak *et al.* (2024) shows that any slight change in agricultural production and export volumes has a domino effect on Ukraine's food security indicator, which defines CSR in the agricultural sector as a strategic necessity that is important for national security.

The example of Kernel Holding S.A., one of the largest agricultural holdings in the world and one of the world leaders in oil and grain exports, demonstrates the systemic resilience of the company, which continues production despite the war conditions. The company's annual reports (Kernel Holding S.A., 2023, 2024, 2025) show that export volumes remain stable: 6.8 million tons of products were exported in fiscal year 2023, 7.2 million tons in 2024, and 7.5 million tons in 2025, which determines the stability of supply chains. Kernel's CSR activities involve providing assistance to small farmers in de-occupied territories through a program called "Together for Sowing," which provides high-quality seeds (free of charge) (7,641 sowing units since the beginning of the invasion), technical assistance, and agronomic advice. Importantly, this is not charity, but a long-term investment in production chains that guarantee food security, as noted in Shpak *et al.* (2024).

Another element of systemic CSR is Myronivsky Hliboproduct (MHP – Myronivsky Hliboproduct, 2022), the largest chicken producer in Ukraine with a share of over 70% of the industrial market. The financial results (MHP – Myronivsky Hliboproduct, 2022); MHP Community Foundation, 2022) testify to the preservation of production capacities: in 2022, chicken production amounted to 650 thousand tons, in 2023 – 680 thousand tons, in 2024 – 695 thousand tons, in 2025 (9 months) – 520 thousand tons (projection for the year ~693 thousand tons). The MHP Community Foundation (2022) provided large-scale humanitarian aid: over 11,500 tons of goods for the Armed Forces and civilians, 114,800 packets of seeds for planting vegetables in 11 districts. Latifundist Media (n.d.) also notes that MHP is the largest taxpayer in the agricultural sector – UAH 18.2 billion for 2022–2024, which underscores the company's economic impact in addition to its social impact.

Table 5 compares the unpredictability factors and CSR strategies of the two agricultural giants. Both companies are highly integrated into CSR and their core activities, but their focus is different: Kernel focuses on serving the production chain with the support of farmers, while MHP focuses on direct food provision and community development.

Table 5. Comparative analysis of CSR systemic sustainability: Kernel vs MHP

Parameter	Kernel	MHP
Main products	Oil, grains (export)	Chicken, grains (domestic market + export)
Annual turnover (2024)	\$4.2 billion	\$3.05 billion
Role in food security	Export foreign exchange earnings, global supply chains	Providing protein foods for domestic consumption
Key CSR initiative	Support for farmers (seeds, advice)	Food humanitarian aid, community support
CSR volume (in kind)	7,641 p.o. seeds	11,500 tons of products
Taxes (2022-2024)	n/a	UAH 18.2 billion
Business integration	Supply chain resilience	Direct food provision + tax contribution
CSR focus	Upstream (farmers/suppliers)	Downstream (consumers/communities) + Midstream (employees)

Source: compiled by the authors based on Kernel Holding S.A. (2023, 2024, 2025), MHP – Myronivsky Hliboproduct (2022), MHP Community Foundation (2022), Latifundist Media (n.d.)

Table 6 shows the relationship between the CSR activities of agricultural enterprises and food security, as proposed by Shpak *et al.* (2024). The authors demonstrate that agricultural production changes by X% will produce Y% changes in food security index through a multiplier effect. The total production levels of the company increase because Kernel enables small farmers to start farming again in areas that have been freed from occupation. Similarly, since MHP supports its own chicken production even in the face of energy and logistical challenges, this will not lead to deterioration in food security.

Table 6. Linkage between CSR initiatives of agricultural companies and food security outcomes

CSR mechanism	Kernel (example)	MHP (example)	Impact on food security (according to Shpak <i>et al.</i> , 2024)
Production support	Free seeds for farmers (7,641 p.o.)	Preservation of poultry farms during attacks (695,000 tons in 2024)	Support/increase in production volumes → positive impact on FS index
Export stability	7.5 million tons of exports (2025)	138,000 tons of chicken exports to the EU (2024)	Foreign exchange earnings → economic stability → FS resilience

Domestic supply	Domestic grain sales	11,500 tons of humanitarian aid (2022)	Direct food availability → immediate FS impact
Taxes	Contribution to the budget	18.2 billion UAH in taxes (2022–2024)	State capacity for social programs → indirect FS support

Source: compiled by the authors based on Kernel Holding S.A. (2023, 2024, 2025), MHP – Myronivsky Hliboproduct (2022), MHP Community Foundation (2022), Shpak et al. (2024)

The table shows how agribusiness CSR activities distributed through different channels produce different results which impact the degree of food security.

The absolute indicators which show critical activities and financial data of two companies appear in Table 7 for the years 2022 through 2025. The export expansion of Kernel remained steady throughout 2022 to 2025 because the company shipped 6.5 million tons in 2022 and 7.5 million tons in 2025 which represented a 15% increase from the start of the war. MHP maintains its annual chicken production at 650–695 thousand tons which guarantees continuous protein product delivery to the domestic market. Kernel operates through different revenue systems than MHP because Kernel saw its revenue decrease in 2023 which led to a slow market recovery, but MHP kept its revenue growing from \$2.8 billion in 2022 to \$3.42 billion in 2025.

Table 7. Operating and financial indicators of Kernel and MHP (2022–2025 financial years)

Indicator	Company	Unit of measurement	2022	2023	2024	2025
Product exports	Kernel	million tons	6.5	6.8	7.2	7.5
Chicken production	MHP	thousand tons	650	680	695	693
Revenue	Kernel	USD billion	4.8	3.9	4.0	4.2
Revenue	MHP	billion USD	2.8	3.02	3.05	3.42
Humanitarian aid	MHP	thousand tons	4.2	3.8	3.5	n/a
Taxes paid	MHP	billion UAH	5.8	6.2	6.2	n/a

Source: compiled by the authors based on Kernel Holding S.A. (2023, 2024, 2025); MHP – Myronivsky Hliboproduct (2022), MHP Community Foundation (2022),

Both companies demonstrate that CSR for systemic sustainability in the agricultural sector is not isolated philanthropy, but rather an integrated business strategy, where social responsibility becomes a mechanism for ensuring national food security and economic resilience at the same time.

*Transformational post-conflict CSR: the BetterMe case study*

The fourth type of CSR strategy is illustrated by the Ukrainian digital platform BetterMe – transformational post-conflict CSR that leads to long-term structures and innovative solutions for war victims. Strand *et al.* (2014) worthy of note is the role played by a customer centric approach to CSR, where companies are not only doing traditional philanthropy but also designing product that meets the actual needs of stakeholders as well. BetterMe is an example of this logic in action: It will use the same core product to help both combat veterans and civilian victims.

BetterMe is an international wellness app company (with more than 150 million users worldwide) has opened all its apps to all Ukrainians since the first day of full-scale invasion (BetterMe, 2024). But the first step, and the most crucial one, was the next one: A series of products that were designed specifically for people with amputations were developed in co-operation with bionic prosthesis manufacturer Esper Bionics and charity Future for Ukraine. This is closely examined by Sytch and Rider (2024) in an article published by MIT Sloan Management Review; BetterMe prepares a physical training program designed for veterans with amputations developed by accredited physical therapists, which includes more than 200 different exercises of differing intensity. According to numbers made available by the company - over 50,000 Ukrainians have been left limbless due to the war, and there is a significant demand for rehabilitation options.

Table 8 expands on these initiatives from Proactive Innovation to Humanitarian Response. Immediate access was in 2022 priority – for a war-trauma on stress-reducing and mental health (for more than 250,000 Ukrainians whom cope with devastations of the war via digital self-help tool created jointly with WHO Ukraine and First Lady initiative “How are you?”.) (BetterMe, 2022). In 2023, the company continued to product innovation and released a special program “Limb Loss Workouts” as well as charity sportswear collections with all profit from sells redirected to charity (\$15.000 for UNITED24 ambulance purchase, support of NGO “Zemliachky” in uniforms creation for women’s units of Armed Forces of Ukraine) (BetterMe; 2023). Partnerships with others Strategic In the year 2024, the company will also partner with Superhumans Center to provide inclusive workplace training and with Ministry of Education for the use of BetterMe in remote physical education classes (BetterMe, 2024). Some long-term rehabilitation resources can be offered through a partnership between veterans’ programs (BetterMe, 2024).

Table 8. Evolution of BetterMe’s transformational CSR (2022–2024)

Year	Type of initiatives	Key programs	Beneficiaries	Strategic focus
2022	Reactive humanitarian	Free access to apps; Mental health support from WHO Ukraine	250,000+ Ukrainians	Immediate stress relief
2023	Product innovation	Limb Loss Workouts program; Charitable sportswear (\$15K for UNITED24)	Veterans with amputations; Armed Forces of Ukraine	Specialized rehabilitation
2024	Strategic partnerships	Superhumans Center collaboration; Ministry of Education integration	Veterans; education system	Long-term ecosystem building

Source: compiled by the authors based on BetterMe (2022, 2023, 2024), Sytch and Rider (2024)

A clear pattern emerges in the **table**, revealing a path from reactive to proactive CSR that accompanies growing strategic sophistication. The company has moved from providing existing products for free to developing new products designed specifically for people in war zones. This not only confirms that transformative CSR is not philanthropy, but product development according to social need.

The dimensions of BetterMe’s CSR actions are also shown in Table 9, which provides the absolute numbers of themetricsdescribedabove. Since 2022, the number of users served grew from 250,000 to 410,000 and specialized programs went from 2 to 8; partnerships with non-profits expanded from 3 to nearly a dozen and revenue for charitable initiatives increased from zero dollars in the inaugural year to over \$35K.

Table 9. Absolute indicators of BetterMe’s CSR activity (2022–2024)

Indicator	Unit of measurement	2022	2023	2024
Users of CSR programs	thousand people	250	320	410
Number of specialized programs	units	2	5	8
Partnerships with organizations	units	3	6	10
Charitable revenue	thousand USD	0	15	35

Source: compiled by the authors based on BetterMe (2022, 2023, 2024)

BetterMe is such a distinctive context for transformative CSR, in that the company is remote/international, and so can afford to take a long-term view of itself and not worry about surviving. It allows it to turn its attentions to creative, post-conflict solutions. A stakeholder-inclusive approach in this instance (Strand *et al.*, 2014), is marked by the extensive engagement with veteran, rehabilitation and healthcare communities to produce products that satisfy their needs (will not just dump accessible ‘solutions’ on them).

### *Contingency-Response Matrix: comparative analysis of CSR strategies*

A cross-case analysis of five cases enabled us to construct a context-strategy fit matrix—in the form of a decision-making support tool—for identifying the most appropriate CSR strategy for contextual factors. Yin (2018) states that pattern-matching across cases is one of the key approaches to building theory generalizations in case study researches. The utilisation of this strategy on our cases reveals that their presence is systematic and context (firm size, location, importance in the sector, international integration) concurs with the selected CD approach.

From its research on responsible business conduct, UNDP Ukraine (2023) identifies three main contextual dimensions of Ukrainian enterprises in times of the conflict operational continuity (ability to keep production), geographical vulnerability (proximity of the combat area/distance) and resource availability (financial and human resources). Stoyko *et al.* (2022) introduce one more factor over CSR maturity before the war, showing that firms that had previously performed CSR-related activities were more adaptable and successful. All four dimensions apply to our case studies and enables the development of a forecasting system.

A context and strategy fit matrix Table 10 is presented in detail for all six companies under study. CSR with systemic resilience in place and operating the business plus special support for supply chain to be offered as abig agri-businesses that is critical to its sphere food security) and are financially stable – such has Kernel and MHP. Their operations (nationwide) and locations (vital for national security) have made CSR a part of their business model. Medium companies of medium market size and medium regional dependency also developed adaptive strategic CSR, that is they adapted existing CSR to the USSR’s conditions: Farmak, Nova Poshta -to the wartime (in this case – to business operations). Notably, both firms had CSR experience prior to this war and were able to provide a relatively easy transition. BetterMe takes a position in the pocket: cross-border business with no geographic weak spots, firm financial backing and pre-war CSR maturity meant it was able to pursue transformative post-conflict CSR in novel ways.

Table 10. Matrix of context and CSR strategy alignment: comparative analysis

Company	Size	Geographical vulnerability	Sector criticality	Financial potential	Pre-war CSR	Selected strategy	Key characteristics
Kernel	Large	High (operations throughout Ukraine)	Critical (food security)	High (\$4.2 billion)	Developed	Systemic resilience	Support for supply chains, programs for farmers
MHP	Large	High (operations throughout Ukraine)	Critical (food security)	High (\$3.4 billion)	Developed	Systemic stability	Product supply, tax deductions
Farmak	Medium	Moderate (Kyiv, possibility of relocation)	High (health care)	Average (125+ million UAH CSR)	Developed	Adaptive strategic	Medical assistance, employee support
Nova Poshta	Medium	Moderate (logistics network)	High (infrastructure)	Medium (UAH 35 billion in revenue)	Developed	Adaptive strategic	Humanitarian logistics, expansion
BetterMe	Medium	Zero (remote operations)	Low (health and well-being)	High (150 million users)	Developed	Transformational	Innovations for veterans, partnerships

Source: compiled by the authors based on Kernel Holding S.A. (2023, 2024, 2025), MHP – Myronivsky Hliboproduct (2022), MHP Community Foundation (2022), Farmak (2023, 2024), Baker Tilly (2022, 2023, 2024), BetterMe (2022, 2023, 2024), UNDP Ukraine (2023), Stoyko et al. (2022).

The matrix shows clear trends: when sector criticality and financial potential are high, systemic CSR can be observed despite geographical vulnerability, as companies are of national importance. An adaptive approach is used by companies

that are moderately vulnerable and have CSR experience prior to the war, ensuring a balance between urgent measures and long-term sustainability. Companies with low vulnerability can plan for the long term and focus on transformational projects.

The comparative analysis also identifies patterns within the industry. Agribusiness producers (Kernel, MHP) have the most commendable combination of CSR and business, as their activities can be dual in nature: social responsibility is also another contribution to national security. Pharmaceutical (Farmak) and logistics (Nova Poshta) organizations are very flexible, as the industries are flexible by nature, meaning they can easily modify existing capabilities to meet military needs. IT companies (BetterMe) are the most free in innovation due to their independence from geographical location and the digital nature of their products.

One of the most important conclusions is that there is no single best approach; the success of a CSR strategy is determined by its applicability to the context of the company. This is confirmed by UNDP Ukraine (2023), which shows that business survival and continuity is a form of social responsibility during wartime in the form of preserving livelihoods in the form of jobs and tax revenues. The dynamic nature of contextual factors is also confirmed by the matrix: companies can switch between types of CSR as the situation changes, as was the case with Farmak and Nova Poshta, which switched to reactive strategies in February 2022 and then to adaptive strategies by the end of the year. Successful CSR can be demonstrated in both smaller and larger companies, particularly in the case of Kernel, which has systemic resilience in the agricultural sector, and BetterMe, which has a transformational approach in the digital health sector, leading to different but equally significant results in line with its capabilities and pressures.

## Discussion

The conclusions of the study show that in the conditions of full-scale war, corporate social responsibility of companies in Ukraine has exceeded the ethical framework from voluntary participation to stability (survival) management tools for enterprises without leaving out the aspects national security. The typology of the four CSR strategies – reactive survival, adaptive strategic, systemic resilience and transformational post-conflict – verifies the central thesis of contingency theory that best practices do not apply universally and that strategies should be tailored to fit contextual circumstances. This is in agreement with Jamali *et al.* Jang and Hejase (201) Nonetheless, we discovered that even at a national level, contextual factors generate different CSR logics according to the industrial sector, firm size and geographical area in which the company is based.

Among its theoretical contributions, a proposal is made to conceptualize systemic CSR sustainability in the agro-industrial sector, where corporate responsibility represents plays social care and at the same time contribution for national security, represented by support of food safety. Shpak et al's ensemble of

the former and CV. (2024) intuitions about the relationship between food security indicators and production volume back in sector CSRs of Kernel and MHP with stage CSR of business companies confirms that in crisis periods, so-called line exists nowhere between corporate responsibilities and core business activities. According to Bansal and Song (2016) for example, corporate responsibility differs from sustainability since the former one relates to ethical obligations towards responsible stakeholders while the latter refers not only immediate needs but also long-term survival viability of a firm. Like we said above, in troubled times these two concepts intersect – CSR becomes a process of sustainability because when organizations do not keep their social contracts, they forfeit one way and another (financially as well as legitimacy-wise) the capacity to operate.

In light of empirical evidence, firm size and CSR maturity before the war are also decisive in the level of complexity of CSR strategies in times of crisis. Big companies with an experience of previously pursued CSR (Kernel, MHP, Farmak, Nova Poshta) just had to switch to long war mode of operation; the small ones who had explored no communications during the war could only react. This is somewhat inconsistent with the results by Morsing and Spence (2019) claiming that small and medium sized enterprises in more extreme cases are more legitimate, internalized in CSR when there is space for face to face interaction with close stakeholders and flexible organizational structures. Our data indicate that during the acute crisis organisational and institutional resources become more relevant than organisational liquidities for swift response is not only a matter of speed but also of size, in both respects it depends on substantial financial means and an institutionalized procedure. Yet, FM has an exception in the BetterMe case: a medium-large company situated far from its home country, with remote operations that could exercise the most innovative type of CSR (product digitalization, geographic insourcing), demonstrating industry factors (not only size) might still have relevance.

The practical implications are that the study has established an emergency response matrix to serve as a diagnostic tool for managers and decision-makers. ‘Agunis and Glavas’ (2019) make the point that sense-making is inexorably bound to CSR – how organizations and individuals alike comprehend notions of corporate responsibility, and imbue their work with personal significance. Our matrix enables systematic meaning-making to crisis by which companies can identify the most favourable type of CSR when dealing with their situation. For donors and I/Os the matrix offers a structured approach for screening potential CSR sharing opportunities of postconflict companies, as well as tangible support in tailor-making relevant opportunities.

Its relevance also extends to CSR communication in crisis situations. As Rasche et al (2017) argued, finding a balance between advertising objectives and authentic engagement with stakeholders is an important condition for successful CSR communication, in particular under significant influence of institutions. Our analysed cases suggest that none has yet made a distinctive feature of its

CSR communication, Ukrainian companies are more concerned with doing than communicating in the field of CSR - perhaps not so much for lack of knowledge as a survival strategy under martial law where self-promotion seems tasteless. This is difficult, when there isn't one - but that leads to a challenge with documentation and institutional learning: many CSR efforts go undocumented.

The study is limited in scope because it includes both only five cases, so statistical generalization cannot be made. It is possible that the trends observed here can be validated in larger numbers by quantitative methods in future studies. Furthermore, the long-term sustainability of CSR programmes after cessation of acute conflict is not addressed an important issue for understanding war-to-post-conflict transition of corporate social responsibility. One promising line of research is to compare CSR across various conflict zones around the globe, in search for commonalities and contextual specificities that lead corporate responsibility to make a difference in armed conflict.

## **Conclusion**

Our examination of Ukrainian companies' CSR activities spanning the invasion period revealed that corporate social responsibility was utilized only as a mechanism for organizational survival (as opposed to an actual voluntary companion). Six cases were examined and four orientations to CSR emerged: reactive survival, adaptive strategic, systemic resilience and post-conflict transformation. Selection of approach is also a function of the size, geographical vulnerability, the importance of sector from strategic perspective, financial status and level of CSR maturity pre-war for an organization.

A comparative analysis of the reporting revealed significant differences in project scope presented for 2022–2024 with respect to other developments: Farmak invested more than UAH 125 million in CSR (2022–2023), Nova Poshta increased its income from UAH 22.8 billion to UAH 35.2 billion (2022–2024), Kernel became one of the largest exporters, increasing exports by 6.5-7.5 million tons since 2020 financial year (the company announced it even in April, while we assess it as a step to progress; MHP provided humanitarian aid amounted to 11,500 tons for the suffered during 2020 according to fund's report, BetterMe extended coverage of users on CSR program from \$250 up to #410 thousand people (2018–2019) according with data provided at annual reports. Not only have organisations somehow survived to maintain a business that functions, but the pandemic has awakened them to heightened levels of societal responsibility.

On a theoretical level, the sustainability of CSR systems in agriculture where corporate responsibility contributes to food security is conceptualized. Of practical relevance is the development of a context and strategy alignment matrix as a managerial, donor diagnostic tool.

The limitations are that the sample of five cases cannot be statistically generalized and that the research did not consider what happened in terms of long-term financial sustainability of responsibility and CSR after post-conflict. Further study expatiations could include quantitative testing of the study on a large sample, cross-comparisons of CSR between other conflict zones, and longitudinal exploration of strategy formulation mechanisms under construction and reconstruction times.

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