

CORPORATE SOCIAL RESPONSIBILITY AS A TOOL FOR ENSURING BUSINESS SUSTAINABILITY IN A WARTIME ECONOMY

GALYNA AZARENKOVA, KATERYNA ORIEKHOVA*, OLENA GOLOVKO

*Corresponding author: oriekhova@karazin.ua

Abstract. The article explores corporate social responsibility (CSR) as a strategic tool for ensuring the sustainability of enterprises operating under the conditions of a wartime economy. The full-scale war in Ukraine has transformed CSR from a reputational instrument into a vital mechanism for supporting business resilience, maintaining stakeholder trust, stabilizing local communities, fostering sustainability.

The paper provides a theoretical overview of CSR evolution, highlighting key models such as Carroll's Pyramid, the Triple Bottom Line, and Stakeholder Theory, while contextualizing them within Ukraine's war-related challenges. A comparative analysis of global CSR models reveals specific regional characteristics, emphasizing the dominance of humanitarian and social components in Ukrainian practice.

Special attention is given to the case of PJSC "AB InBev Efes Ukraine", which effectively adapts its CSR strategy to wartime conditions. The company implements programs to reduce CO₂ emissions, optimize water consumption, support employees, invest in local communities, promote sustainable business practices. Key performance indicators (KPIs) demonstrate tangible outcomes in environmental, social, and economic dimensions, confirming the strategic importance of CSR during crisis periods.

The research substantiates that CSR is no longer an auxiliary business function but a core element of enterprise survival and national recovery. A systematized CSR architecture, supported by public-private cooperation and non-financial reporting, enhances reputational capital, stakeholder engagement, and long-term competitiveness. The article concludes that CSR serves not only as a crisis response mechanism but also as a foundation for sustainable post-war development and civil society strengthening in Ukraine.

Keywords: corporate social responsibility, sustainability, wartime economy, stakeholder trust, environmental responsibility, business resilience, Ukraine.

JEL Classification: M14, D22, O35, L21, Q56

1. INTRODUCTION

In the current context of full-scale war in Ukraine, the business environment operates under conditions of heightened turbulence, uncertainty, and threats of both economic and social nature. Enterprises are compelled to adapt their strategies not only to disrupted supply chains, market losses, and damaged infrastructure, but also to the growing societal expectations for responsible business conduct. Under such circumstances, CSR becomes not only an ethical imperative but also a practical tool

for ensuring the sustainability of business operations.

CSR enables companies to maintain internal cohesion and stakeholder trust while also playing a stabilizing role within the socio-economic space of regions affected by hostilities. Enterprises that implement CSR strategies demonstrate a higher capacity for adaptation, enhanced reputational capital, and more effective responses to external challenges.

2. THEORETICAL BACKGROUND

In various academic sources, corporate social responsibility is conceptualized as a multifaceted phenomenon encompassing economic, social, ethical, and managerial dimensions (Zervoudi, Moschos, & Christopoulos, 2025; Dewi, Triyuwono, & Hariadi, 2024; Yatsiv, Tkalic, & Kovalchuk, 2024). Recent studies also link CSR with firm outcomes, including financial performance and risk mitigation (Li, Esfahbodi, & Zhang, 2024).

Global perspectives highlight CSR's role in innovation, stakeholder value, and sectoral competitiveness: Hanaysha, Abusharbeh, Dwikat, Shubita, and Sharif (2025) analyse CSR's connection to green innovation and sustainable performance; Olábíyí and Alam (2025) examine CSR in money transfer firms; and Sayed, Elshaer, and Elbaz (2025) show how CSR supports competitive strategy in hospitality.

Among Ukrainian scholars, significant contributions include Stoyko, Sherstiuk, and Dolubovska (2022), who emphasise transparency and trust in the financial sector; Shevchenko (2023), who investigates ethical dimensions of CSR in governance; Binert (2022), who considers CSR a mechanism for maintaining trust under uncertainty; and Volchek, Moskaliuk, Halan, and Dancheva (2024), who study CSR's integration with enterprise management systems. CSR is also framed as a tool for sustainable development (Yatsiv et al., 2024) and analysed in the activities of transnational corporations (Bila & Dubel, 2022).

Despite these advances, the practical aspects of CSR implementation in crisis settings—especially during wartime - remain underexplored, indicating the need for robust evaluation methods to assess CSR effectiveness as a determinant of business resilience in a wartime economy.

3. RESEARCH OBJECTIVE, METHODOLOGY AND DATA

Despite a significant number of studies devoted to the theoretical foundations of CSR, its social and reputational effects, several critical issues remain unresolved. First, scholarly literature insufficiently addresses the specific conditions under which businesses operate during armed conflict – when CSR evolves from a reputational tool into a survival mechanism, supporting employees, assisting local communities, and maintaining operational continuity. Second, most existing models for assessing CSR effectiveness fail to consider the risks associated with a wartime economy, such as asset loss, enterprise relocation, participation in humanitarian initiatives, or operations within combat zones.

Moreover, a unified methodology for quantitatively assessing the impact of CSR on business sustainability indicators in crisis and post-crisis conditions is still lacking. This complicates the objective measurement of the outcomes of socially responsible strategies and their integration into risk management systems and strategic development frameworks.

The purpose of this research is to develop a scientific and methodological approach to shaping corporate social responsibility of an enterprise as a tool for ensuring business sustainability in the conditions of a wartime economy. This involves analyzing the role of CSR in supporting the economic and social stability of enterprises, designing evaluation criteria for CSR effectiveness, and outlining practical guidelines for businesses operating in unstable environments.

The methodological basis of the study includes theoretical generalization, comparative analysis of CSR practices in crisis contexts, and the synthesis of approaches within the ESG paradigm. The empirical foundation is based on the case of Ukrainian enterprises that have maintained or strengthened

their commitment to CSR during the full-scale war, with a focus on their contribution to business resilience, stakeholder trust, and community support.

4. RESULTS AND DISCUSSION

The experience of developed countries that adhere to the principles of sustainable development convincingly demonstrates that stable economic growth – both at the business and state levels—is unattainable without socially responsible approaches. Such approaches involve the creation of a comprehensive system for protecting the interests of all participants in economic interaction, including employees, customers, partners, communities, investors, and the state. This system is not only enshrined in legislation but is also recognized by society as part of the public good – an aspect that becomes particularly critical during wartime. The role of the state in maintaining this balance is crucial, as it shapes the institutional prerequisites and regulatory framework for the development of responsible entrepreneurship.

In wartime economies, corporate social responsibility undergoes a transformation—from a reputational tool into a mechanism for supporting business resilience (Dewi, Triyuwono, & Hariadi, 2024). CSR contributes to maintaining operational continuity, supporting employees, unifying stakeholders, and stabilizing local communities. Under these conditions, CSR becomes a central element in the macro-system of “individual – state – society,” ensuring not only economic efficiency but also social resilience. As a result, companies are required to evaluate managerial decisions in terms of their long-term consequences for communities and the environment.

Table 1 summarizes various approaches to defining CSR, reflecting its complexity and multidimensional nature.

Tab. 1

Definitions of Corporate Social Responsibility

Author	Definition
Binert (2022)	CSR is an activity aimed not at immediate profit but at improving the quality of life in society
Pasinovych and Sych (2022)	CSR is considered in the context of banking as a factor of sustainable development
Shevchenko (2023)	CSR emphasises the moral and ethical aspects of business under transformational changes
Stoyko, Sherstiuk, and Dolubovska (2022)	CSR involves assessing the impact of business decisions on society, taking into account both individual and collective consequences
Volchek, Moskaliuk, Halan, and Dancheva (2024)	CSR refers to responsible business practices that contribute to social, economic, and environmental sustainability
Yatsiv, Tkalich, and Kovalchuk (2024)	CSR is analysed as a strategic tool for achieving sustainable development in Ukraine
Zervoudi, Moschos, and Christopoulos (2025)	CSR is an organization’s responsibility for the impacts of its decisions and activities on society and the environment, based on transparency, ethics, and sustainable development

Based on the approaches outlined above, CSR is understood as an integrated business approach that voluntarily incorporates social, environmental, and ethical considerations into corporate strategy. In a wartime economy, it functions as a tool for crisis adaptation, strengthening public trust, and enhancing internal cohesion within enterprises.

The primary outcome of CSR implementation under such conditions is the reinforcement of public trust in the company, reduction of social tension, growth of reputational capital, and improved economic resilience through mitigation of non-financial risks (Garoui& Ibrahim, 2025). Socially responsible businesses not only ensure their viability during wartime but also become anchors for communities – demonstrating the capacity of business to serve as both a source of profit and a driver of social well-being (Figure 1).

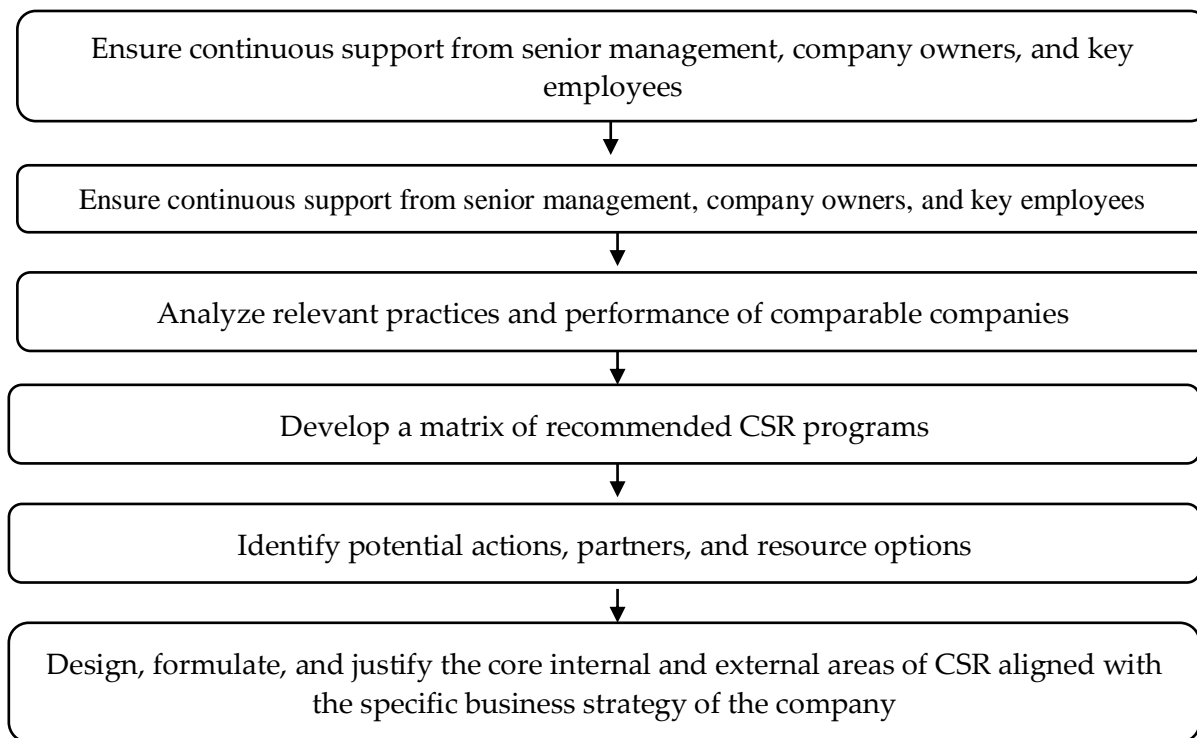


Fig. 1. Key Requirements for CSR Strategy Development

Source: Compiled by the authors based on Bila and Dubel (2022); Yatsiv, Tkalic, and Kovalchuk (2024); Dong and Shao (2025); Karavitis, Kazakis, and Xu (2025); Miao, Chen, and Li (2025)

Corporate social responsibility management in a wartime economy acquires particular significance, as this function becomes a mechanism for stabilizing, adapting, and integrating the enterprise into a dynamic external environment. An effective CSR system requires a three-level architecture encompassing strategic planning, initiative management, and the practical implementation of socially responsible actions. Wartime conditions necessitate a revision of approaches to CSR strategy development, taking into account the heightened environmental turbulence, local community needs, and intensified risk factors (Table 2).

Thus, the identified risks of the wartime environment determine a shift in the priorities of corporate social responsibility management from predominantly reputational and voluntary initiatives to functions of resilience, social protection, and long-term sustainability. CSR in wartime increasingly acts as an adaptive management tool that aligns business continuity objectives with social and humanitarian needs. By responding to asset losses, relocation challenges, and heightened social obligations, enterprises are forced to integrate CSR mechanisms directly into operational and risk-management processes. This transformation reinforces the role of CSR as a stabilising factor that supports trust among employees, local communities, and other stakeholders, while ensuring the enterprise's ability to function under conditions of extreme uncertainty.

Specific risks of the wartime environment and their impact on the formation of corporate social responsibility of the enterprise

C	Characteristics	Impact on the formation of CSR
Loss of assets	Destruction or damage to production facilities, equipment, warehouses	Necessity to develop employee support programmes, insurance and recovery measures, as well as enhanced stakeholder communication
Relocation of enterprises	Transfer of production to safer regions or abroad	Development of employee adaptation programmes, cooperation with local communities, investment in new infrastructure
Humanitarian obligations	Assistance to internally displaced persons, affected communities, charitable projects	Integration of social initiatives into the business model, formation of a positive image, strengthening of reputational capital
Operations in combat zones	Constant threat to operational continuity, logistical difficulties	Emphasis on crisis management, transparent communication, volunteering and support for the military

CSR strategies must be flexible and adaptable to territorial, sectoral, and economic conditions. Particular attention should be paid to supporting educational initiatives, investing in human capital (including for contractors and temporary staff), healthcare programs, environmental safety, and cooperation with local self-government bodies. These actions contribute to strengthening social cohesion and increasing business accountability to society (Figure 2).

From an organizational standpoint, CSR implementation may involve the establishment of Social Program Centers or specialized departments responsible for coordinating CSR activities within the company. In large corporate structures, it is advisable to appoint CSR managers at each branch to ensure consistent standards of responsibility. Typically, CSR program directors are responsible for overall strategic planning, human resource management, compliance with ethical and environmental standards, and stakeholder engagement. During wartime, they also function as crisis response coordinators, ensuring a flexible and timely reaction to emerging threats.

The stages of CSR system implementation encompass a set of interrelated actions—ranging from strategic analysis and planning to implementation, monitoring, and reporting. The effectiveness of CSR efforts depends on the coordinated actions of all involved parties, particularly with the active support of top management.

The analysis of regional CSR models reveals significant differences in approaches to the implementation of corporate responsibility. For example, in Scandinavian countries, there is a strong emphasis on ethical interaction with suppliers, whereas in the Ukrainian context, humanitarian and social priorities prevail. CSR research methodology is based on the consideration of historical, cultural, political, and economic determinants that shape local models of social responsibility.

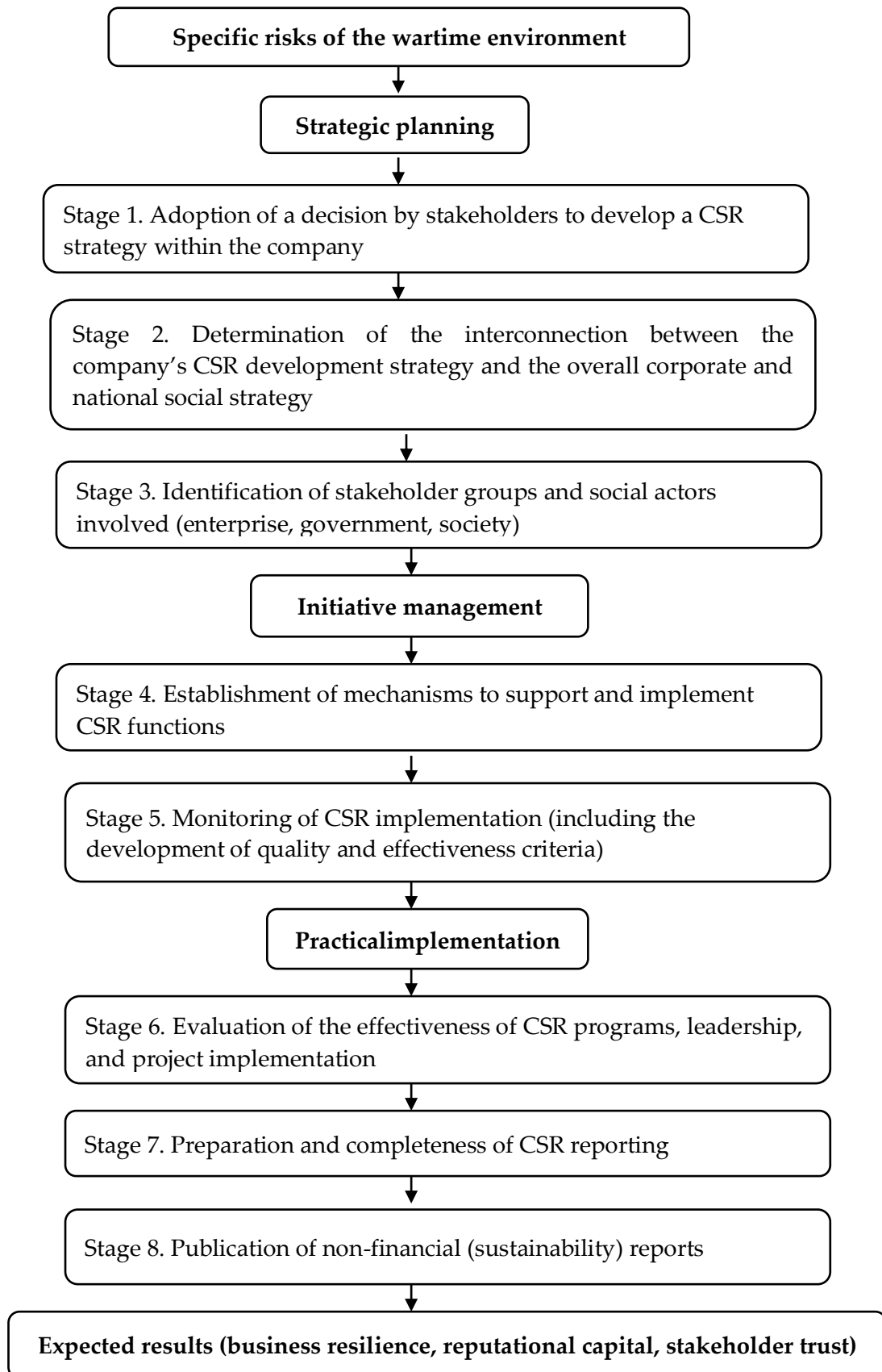


Fig. 2. Stages of CSR System Implementation

Source: Compiled by the authors based on Stoyko, Sherstiuk, and Dolubovska (2022); Li, Esfahbodi, and Zhang (2024); Zervoudi, Moschos, and Christopoulos (2025); Li, Wang, and Wu (2025); Sayed, Elshaer, and Elbaz (2025)

Table 3 presents a comparative overview of key CSR models: the American, European (including British and Scandinavian submodels), Asian, and other regional variations.

Tab. 3

Comparative overview of key corporate social responsibility models

CSR model	Key characteristics	Role of the state	Institutional support	Cultural features
American model	1. Minimal government intervention. 2. Strong emphasis on philanthropy	Low	Major role of private companies and corporate foundations	Priority on philanthropy, business autonomy
European model	1. Active state involvement in CSR policy formation. 2. Focus on societal interests and environmental standards	High	Support at the EU level and from transnational corporations	Integration of stakeholder interests
British model	1. Combination of European and American approaches. 2. Stakeholder engagement in CSR policy-making	Medium	Major role of civil society institutions	Joint participation of public and business sectors
Scandinavian model	Strong emphasis on state-business partnerships	High	Government-funded CSR support programs, effective redistribution	High taxation to sustain social cohesion
Asian model	1. The enterprise is viewed as a "productive family". 2. Strong social and corporate cohesion	Very High	Government, universities, and business associations	Lifetime employment, seniority principle
Latin American model	Active participation of media, universities, and NGOs	Low	International development agencies	High public awareness of CSR issues
African model	Focus on local community development projects and poverty reduction	Very Low	International agencies, occasional local business association support	Emphasis on socially responsible community projects
BRICS countries model	Emphasis on corporate governance, environmental and social standards	Medium	International standards and regulatory bodies	Combination of economic growth and social responsibility
CEE & CIS countries model	Limited government influence, strong role of international institutions (UN, EU)	Low	Support from international organizations	Moderate development, focus on integration into the European market

Source: Compiled by the authors based on Binert (2022); Shyra and Ivashchenko (2023); Stewart (2025); Kim and Lee (2025); Mohammed, Saeed, Kumari, Borugadda, and Mohamed Ismail (2025)

In today's context – especially during a wartime economy – the modern consumer increasingly demands transparency, accountability, and reporting from companies. The implementation of CSR is not only a competitive advantage but also a prerequisite for maintaining brand trust. Enterprises that successfully execute CSR strategies are better positioned to ensure market resilience, build long-term

partnerships, and uphold their reputations under challenging conditions.

Key theoretical frameworks play a critical role in shaping CSR strategies, including Carroll's Pyramid (economic, legal, ethical, and philanthropic responsibility), the Triple Bottom Line (economy, environment, society), and Stakeholder Theory (balancing the interests of all involved parties). During wartime, these models enable the development of systemic actions aimed at stabilization, adaptation, and enterprise growth, while also preserving regional social capital.

Corporate social responsibility constitutes a vital component of modern business strategy, as it promotes sustainable development, strengthens brand image, and builds trust among clients, investors, and society at large. In wartime economic conditions, its importance increases significantly, as CSR becomes a mechanism for survival, community support, and internal organizational cohesion.

The CSR concept implies the voluntary integration of social, environmental, and ethical considerations into business processes and managerial decision-making. Its practical implementation ensures long-term corporate resilience, strengthens reputation, increases loyalty from both employees and clients, and contributes to addressing global challenges such as climate change and social inequality.

In this context, a compelling example is provided by the activities of PJSC "AB InBev Efes Ukraine", a subsidiary of the global corporation Anheuser-Busch InBev. The company has adapted its CSR strategy to the conditions of full-scale war while maintaining a focus on sustainable development, carbon footprint reduction, water resource protection, and social support for employees.

Specifically, the company implements technologies to reduce CO₂ emissions, modernizes equipment, utilizes renewable energy, and applies energy-efficient solutions. It actively pursues programs for resource reuse and waste recycling, such as the repurposing of spent grain. Energy management systems and water reuse technologies have also been introduced.

The company's social responsibility is reflected in its provision of decent working conditions, medical insurance, pension benefits, training programs, and close cooperation with local communities. Special attention is paid to supporting employees during wartime, conducting humanitarian projects, and developing local infrastructure.

Thus, PJSC "AB InBev Efes Ukraine" demonstrates an effective model of CSR implementation as a tool for business stability and social cohesion – an approach that is critically important under the conditions of a wartime economy.

Interaction with local communities includes funding socially significant projects in the areas of healthcare, education, and environmental protection. PJSC "AB InBev Efes Ukraine" (2025) is a sponsor of numerous cultural and sporting events that contribute to community development. Company employees are also actively involved in volunteer initiatives, particularly in environmental campaigns, support for children, and assistance to socially vulnerable groups.

Regarding economic responsibility, the company adheres to sustainable business development strategies, consistently investing in new products, technologies, and processes that foster economic stability and long-term growth. The company's long-term strategy focuses on ensuring economic resilience by incorporating environmental and social factors into decision-making. A key aspect is the creation of new jobs, which helps stabilize employment in the regions where the company operates. In addition, the company invests actively in local infrastructure and social projects, which in turn stimulates economic development across its operational territories.

Table 4 summarizes the key areas of corporate social responsibility at PJSC "AB InBev Efes Ukraine".

The company's carbon footprint reduction program aims to minimize CO₂ emissions at every stage of the production process. Its core objectives include upgrading equipment, transitioning to environmentally friendly fuels, and optimizing logistics processes. As a result of these efforts, the company has already achieved a 15% reduction in CO₂ emissions – made possible through the adoption of innovative technologies and improvements in energy efficiency. However, key challenges remain, including the high costs of implementing innovations and the need for continuous monitoring of outcomes.

Key directions of corporate social responsibility at PJSC "AB InBev Efes Ukraine"

CSR Area	Activities
Environmental Responsibility	Reduction of CO ₂ emissions through equipment modernization and use of environmentally friendly fuels. Implementation of energy efficiency projects (solar panels, wind turbines, energy management systems). Optimization of water consumption and reuse of water. Recycling of industrial waste (spent grain, glass, aluminum). Introduction of circular resource use systems.
Social Responsibility	Provision of safe and comfortable working conditions. Provision of social benefits (medical insurance, pension programs). Training and development of staff through upskilling programs and workshops. Support for local communities via charitable projects, cultural and sporting events. Volunteer initiatives (environmental campaigns, support for socially vulnerable groups).
Economic Responsibility	Sustainable business development strategies. Investment in new products, technologies, and processes. Job creation in operational regions. Active investment in local infrastructure and social development projects.

Source: Compiled by the authors based on PJSC "AB InBev Efes Ukraine" (2025)

Regarding water resource conservation, the company has implemented a series of initiatives to reduce water consumption in beer production. Through innovative solutions, such as water reuse and the installation of modern water-saving systems, the company has managed to reduce water consumption by 12% over the past three years. This has not only improved the ecological situation in the regions where production facilities are located but also significantly reduced water supply costs.

Training programs and employee development occupy a central place in the company's CSR policy. The enterprise organizes in-house training sessions, seminars, and professional development courses. According to internal assessments, 85% of employees participated in at least one training session per year. These initiatives not only contribute to upskilling the workforce but also enhance job satisfaction and help reduce staff turnover. Notably, the company has reported improved labor productivity as a result of such efforts.

PJSC "AB InBev Efes Ukraine" (2025) also implements a broad spectrum of volunteer initiatives addressing both social and environmental concerns. These include support for children, assistance to socially vulnerable groups, and ecological activities. In 2023, more than 500 employees participated in over 30 volunteer projects, such as park clean-ups, construction of playgrounds, and support for local educational institutions. These actions significantly improve local infrastructure, raise environmental awareness, and enhance the company's public image within the community.

PJSC "AB InBev Efes Ukraine" also actively invests in local infrastructure and social projects. Evaluation of the outcomes of these investments has demonstrated considerable economic benefits: each dollar invested generates returns in the form of newly created jobs and improvements in the well-being of local residents. Over the past five years, the company has invested more than USD 10 million in regional initiatives, resulting in the creation of over 1,000 new jobs.

As a result of these investments, unemployment rates in the company's operational regions have decreased by 3%, and the local economic environment has improved due to the support of local suppliers, which stimulates the development of small and medium-sized enterprises. These initiatives positively influence the regional economic climate by enhancing quality of life and reinforcing economic stability.

To evaluate the effectiveness of its CSR programs, PJSC "AB InBev Efes Ukraine" applies various methods, including the use of key performance indicators (KPIs). Environmental KPIs include CO₂

emission levels, water and energy consumption, and the volume of waste recycled. Social KPIs comprise employee satisfaction, the number of completed training programs, and participation in volunteer activities. Economic KPIs include job creation, investments in the local economy, and the company's revenue growth.

Engaging external audit firms and consultants is a critical component of CSR monitoring. Independent auditors assess the company's compliance with environmental standards and social commitments, as well as the effectiveness of its economic strategies. Consultants assist in improving initiatives by offering recommendations that help achieve targeted outcomes.

Monitoring CSR programs allows the company to assess both achievements and areas for improvement. For example, the carbon footprint reduction program demonstrated positive outcomes, achieving a 15% reduction in CO₂ emissions. Nevertheless, high implementation costs and the need for ongoing monitoring remain key challenges. Similarly, the water conservation program yielded significant results, reducing water consumption by 12%.

Feedback from stakeholders – including employees, communities, and investors – is essential to the evaluation process. Employees report high levels of satisfaction with training and development programs, which enhance their professional skills and working conditions. Local communities highly value the company's volunteer and charitable activities, contributing to improved quality of life. Investors view CSR initiatives as factors that strengthen the company's reputation and competitiveness in the market.

The experience of PJSC "ABInBev Efes Ukraine" demonstrates that corporate social responsibility programmes launched in peacetime (environmental initiatives, staff training, community investment) have undergone significant transformation under conditions of full-scale war. The company has concentrated on supporting employees in crisis situations, preserving jobs, ensuring operational continuity, and implementing humanitarian projects for affected communities. In addition, wartime CSR initiatives have been introduced, aimed at assisting internally displaced persons, supporting the military, adapting and employing veterans, as well as expanding volunteering programmes. Such adaptation has enabled the transformation of traditional CSR areas into an effective tool for ensuring business resilience and strengthening stakeholder trust.

Table 5 presents the corporate social responsibility projects of PJSC "ABInBev Efes Ukraine" under martial law.

Tab. 5

Corporate social responsibility projects of PJSC "ABInBev Efes Ukraine" under martial law

CSR Area	Examples of wartime initiatives	Expected business effect
Employee support	Preservation of jobs, payment of salaries even during downtime, provision of housing and food for employees in frontline regions	Increased loyalty and team cohesion, reduced staff turnover
Business relocation	Transfer of part of production and logistics facilities to safer regions; provision of transportation for employees and equipment	Ensuring operational continuity, minimisation of asset loss risks
Assistance to internally displaced persons (IDPs)	Supply of drinking water and food, organisation of humanitarian warehouses, cooperation with charitable foundations	Increased social trust in the company, strengthening of reputational capital
Support for the military	Delivery of humanitarian aid, equipment and vehicles for the needs of the Armed Forces of Ukraine,	Deepening partnerships with the state and communities, shaping a

	financial assistance to military families	positive image
Adaptation and of employment veterans	Introduction of retraining and employment programmes for former military personnel, specialised social integration training	Formation of a stable personnel policy, attraction of additional human capital
Volunteering initiatives	Active participation of employees in social and environmental campaigns, support for children's and educational projects in frontline regions	Strengthening corporate culture, enhancing ties with communities

Source: Compiled by the authors based on PJSC "AB InBev Efes Ukraine" (2025)

In 2023, more than 500 company employees participated in over 30 volunteer projects, such as cleaning parks, building children's playgrounds, and supporting local educational institutions. Such activities significantly improve infrastructure, enhance environmental awareness among the population, and create a positive image for the company in the eyes of the community.

In 2024, PJSC "ABInBev Efes Ukraine" continued to expand the range of corporate social responsibility (CSR) programmes, focusing on humanitarian aid to communities, support for the military and veterans, as well as environmental and educational initiatives. Employee volunteer activity encompassed dozens of projects related to the reconstruction of social infrastructure, environmental campaigns, and support for educational establishments. These actions demonstrated the strengthening role of CSR as a tool for ensuring operational continuity and social cohesion during wartime, contributing to increased trust in the company from communities, the state, and international partners.

Thus, in 2023–2024, the corporate social responsibility projects of PJSC "ABInBev Efes Ukraine" illustrated an evolution from large-scale volunteer initiatives to a comprehensive system of support for communities, the military and veterans, as well as the development of environmental and educational programmes.

Table 6 presents the key areas of implementation of corporate social responsibility by PJSC "ABInBev Efes Ukraine" and the main results achieved by the company during martial law.

Environmental initiatives have substantially reduced the negative impact on the environment, social programs have improved working and living conditions for employees and local communities, and economic programs have contributed to the development of regional economies.

The impact of corporate social responsibility on the company's reputation and competitiveness is considerable. The proactive stance of PJSC "AB InBev Efes Ukraine" (2025) in the field of CSR strengthens its image as a reliable and responsible enterprise, positively influencing consumer and investor trust, while supporting sustainable growth and ensuring leadership in the industry.

Recommendations for improving corporate social responsibility (CSR) programs include further integration of innovative technologies aimed at reducing environmental impact, expanding employee professional development initiatives, and increasing investments in local community development. These steps will enable PJSC "AB InBev Efes Ukraine" to strengthen its position as a leader in CSR, contributing not only to the company's sustainable growth but also to the development of infrastructure and social stability in the regions where it operates.

The company is actively implementing a wide range of initiatives encompassing environmental, social, and economic responsibility. These programs significantly improve its image and competitiveness in the market. Notably, environmental initiatives focused on reducing CO₂ emissions, optimizing water usage, and introducing waste recycling systems have yielded positive results, including a 15% reduction in CO₂ emissions and a 12% reduction in water consumption. Social initiatives such as staff training and qualification development, along with active engagement in volunteer and charitable projects, enhance employee satisfaction and strengthen ties with local

communities. This positively influences the corporate culture and builds trust among external stakeholders. The company's economic responsibility is reflected in its strategic investments in regional development, which not only improve the welfare of local populations but also stimulate economic growth. Over the past five years, more than \$10 million has been invested in regional projects, resulting in the creation of over 1,000 new jobs and enhancing regional economies.

Tab. 6

General characteristics of the corporate social responsibility areas of PJSC "AB InBev Efes Ukraine" under martial law

Area	General characteristics	Achievements
Environmental programmes	CO ₂ emissions, water and energy consumption, waste recycling	Reduction of CO ₂ emissions by 15%; decrease in water consumption by 12%; expansion of resource reuse programmes even under conditions of relocated facilities
Social programmes	Employee satisfaction, number of training courses, participation in volunteer projects, support for IDPs	85% of employees improved their qualifications; more than 500 volunteers participated in social initiatives; implementation of IDP support programmes (food, housing, humanitarian warehouses)
Economic programmes	Job creation, regional investment, operational continuity	More than 1,000 new jobs created; over USD 10 million invested in local communities; production stability ensured through relocation of part of the facilities
Support for the military and veterans	Volume of humanitarian aid, number of retraining programmes	Provision of vehicles, equipment and humanitarian cargo for the Armed Forces of Ukraine; introduction of retraining and employment programmes for veterans

Source: Compiled by the authors based on PJSC "AB InBev Efes Ukraine" (2025)

CSR programs at PJSC "AB InBev Efes Ukraine" demonstrate strong results across all dimensions. However, the company also faces certain challenges, such as the high cost of implementing new technologies. Thus, a key task is to further optimize costs and develop mechanisms to reduce the expenses of innovation implementation while preserving the positive effects on environmental and social programs. This approach will help the company continue its sustainable development and strengthen its role as a responsible corporate actor in the market (PJSC "AB InBev Efes Ukraine" (2025)).

Corporate social responsibility is a core component of the strategic framework of modern companies, as it promotes sustainable development, improves corporate image, and strengthens trust among consumers, investors, and the broader public. Currently, enterprises that actively implement and support CSR initiatives gain additional competitive advantages in the market.

The CSR concept implies the voluntary integration of social and environmental considerations into business operations and stakeholder engagement. The importance of this strategy lies in ensuring long-term development, enhancing brand reputation, and increasing both customer and employee loyalty, while also contributing to the resolution of global issues such as climate change and social inequality.

PJSC "AB InBev Efes Ukraine", one of the leading brewing companies in Ukraine, is part of the international corporation Anheuser-Busch InBev, formed through the merger of AB InBev and Anadolu Efes. The company operates in over 20 countries and produces well-known beer brands such as

“Chernihivske”, “Rogan”, and “Stella Artois”. Its main business activities include the production, distribution, and marketing of beer products.

The company’s CSR activities cover three essential areas: environmental, social, and economic responsibility.

Environmental responsibility is reflected in numerous programs aimed at reducing the carbon footprint. To decrease CO₂ emissions, the company introduces innovative technologies that reduce greenhouse gas emissions at every stage of the production process. This includes equipment modernization, the use of cleaner fuels, and logistics optimization.

PJSC “AB InBev Efes Ukraine” is also implementing energy efficiency initiatives, including the use of renewable energy sources such as solar panels and wind turbines, and deploying energy management systems to improve energy resource utilization.

Other environmental initiatives include rational water use. The company implements technologies to reduce water consumption during beer production and operates water recycling and conservation systems. Additional energy-efficient solutions include LED lighting, energy-saving motors, and automated energy control systems.

One of the key directions is the introduction of circular waste use. The company is actively engaged in recycling waste, particularly brewers' grains, which are used as animal feed. Glass and aluminum are also recycled. The company strives to achieve zero-waste production by developing innovative methods to transform waste into useful resources.

5. CONCLUSIONS

As a result of the study of corporate social responsibility as a tool for ensuring business sustainability in the conditions of a wartime economy, it has been determined that CSR acquires new substantive features and functional characteristics. While in peacetime CSR was regarded primarily as an additional or voluntary element of business strategy, in wartime it is transformed into a mechanism of adaptation, response to social threats, and support for enterprise viability.

The dominant areas of CSR that make the greatest contribution to enterprise resilience during war have been systematised and formulated: employee support, business relocation, assistance to internally displaced persons (IDPs), support for the military, adaptation and employment of veterans, and volunteer initiatives.

On the basis of a comparative analysis of international approaches to the interpretation of CSR, it has been established that in EU countries strategic models with clearly regulated ESG reporting predominate, whereas for Ukrainian enterprises in wartime the characteristic feature is an orientation towards socio-humanitarian initiatives aimed at meeting the basic needs of employees and communities. At the same time, there is a discernible trend towards increased transparency, openness, and integration into international initiatives.

The corporate social responsibility projects of PJSC “ABInBev Efes Ukraine” during the period of full-scale war underwent significant transformation and were supplemented by initiatives aimed at responding to the specific risks of the wartime environment. Whereas previously they focused primarily on environmental, social, and economic areas, in wartime the key ones became: employee support, production relocation, assistance to internally displaced persons, support for the military, adaptation and employment of veterans, and the intensification of volunteer initiatives. This evolution of CSR programmes demonstrates their capacity not only to fulfil the traditional functions of sustainable development, but also to act as an effective mechanism for ensuring operational continuity, preserving jobs, fostering social cohesion, and enhancing trust in business under conditions of crisis challenges.

The scientific novelty of the results obtained lies in the fact that, for the first time, a scientific and methodological approach to the formation of corporate social responsibility as a tool for ensuring business sustainability in a wartime economy has been proposed. Unlike existing approaches, it is based

on taking into account the specific risks of the wartime environment (asset loss, enterprise relocation, humanitarian obligations, activity in combat zones) and provides for a three-tier CSR management architecture, which includes strategic planning, initiative management, and practical implementation. The proposed approach ensures the integration of socially responsible strategies into the system of risk management and strategic development of enterprises, contributing to the strengthening of their economic resilience, the building of reputational capital, and the consolidation of stakeholder trust in crisis and post-crisis conditions.

In the future, CSR should become a key element of the national policy for the recovery of Ukraine's economy after the end of the war. Socially responsible companies are already laying the foundations for future economic growth by creating sustainable jobs, supporting affected communities, and implementing environmentally safe practices. This necessitates the formation of a systematic approach to the implementation of corporate social responsibility on the part of both business and the state, which should include the development of clear regulatory mechanisms, support instruments, monitoring systems, and incentives.

Author Contributions:

Conceptualization: G. Azarenkova, K. Oriekhova, O. Golovko.

Data curation: K. Oriekhova.

Formal analysis: G. Azarenkova.

Investigation: G. Azarenkova, O. Golovko.

Methodology: G. Azarenkova, K. Oriekhova, O. Golovko.

Project administration: K. Oriekhova, O. Golovko.

Supervision: K. Oriekhova, O. Golovko.

Validation: G. Azarenkova, K. Oriekhova.

Visualization: G. Azarenkova.

Writing – original draft: K. Oriekhova.

Writing – review & editing: G. Azarenkova, O. Golovko.

Acknowledgement: This research did not receive any outside support, including financial support.

Conflict of interest: The authors declare no conflict of interest.

REFERENCES

- [1] Alkandi, I. (2025). Nexus between green practices, green marketing, and business performance: The mediating role of corporate social responsibility in emerging economy. *Discover Sustainability*, 6. <https://doi.org/10.1007/s43621-025-01182-0>
- [2] Bila, I. V., & Dubel, M. V. (2022). Corporate social responsibility of transnational corporations. *Bulletin of the Student Scientific Society of Vasyl Stus Donetsk National University*, 2(14), 188-192.
- [3] Binert, I. S. (2022). Corporate social responsibility in conditions of uncertainty: Modern risks and threats. *Formation of Market Relations in Ukraine*, 9, 100-107.
- [4] Dewi, C. I. R. S., Triuwono, I., & Hariadi, B. (2024). Corporate social responsibility model based on Tri Hita Karana philosophy. *Cogent Social Sciences*, 10(1). <https://doi.org/10.1080/23311886.2023.2295056>
- [5] Dong, J., & Shao, M. (2025). The impact of technology for social good (TSG) on the effectiveness of corporate ESG self-regulation. *Technology in Society*, 75. <https://doi.org/10.1016/j.techsoc.2025.102999>
- [6] Garoui, N., & Ibrahim, S. (2025). Identifying the enablers of corporate social responsibility adoption in construction firms. *Discover Sustainability*, 6. <https://doi.org/10.1007/s43621-025-01364-w>
- [7] Hanaysha, J. R., Abusharbeh, M., Dwikat, S. Y., Shubita, M. F., & Sharif, M. N. (2025). Impact of corporate social responsibility, technological capability, and green entrepreneurial orientation on green innovation and sustainable performance. *World Development Sustainability*, 4. <https://doi.org/10.1016/j.wds.2025.100233>
- [8] Karavitis, P., Kazakis, P., & Xu, T. (2025). Overconfident CEOs, corporate social responsibility, and tax avoidance: Evidence from China. *Journal of International Accounting, Auditing and Taxation*, 52. <https://doi.org/10.1016/j.intaccudtax.2025.100702>

- [9] Kim, B.-J., & Lee, J. (2025). The impact of corporate social responsibility on cybersecurity behavior: The crucial role of organizationally-prescribed perfectionism. *Humanities and Social Sciences Communications*, 12. <https://doi.org/10.1057/s41599-025-04511-w>
- [10] Li, W., Wang, T., & Wu, D. C. (2025). User motivation and sustained participation in walking donation as a virtual corporate social responsibility co-creation project. *Humanities and Social Sciences Communications*, 12. <https://doi.org/10.1057/s41599-025-05106-1>
- [11] Li, X., Esfahbodi, A., & Zhang, Y. (2024). The impact of corporate social responsibility implementation on enterprises' financial performance: Evidence from Chinese listed companies. *Sustainability*, 16(5). <https://doi.org/10.3390/su16051848>
- [12] Miao, G., Chen, G., & Li, C. (2025). The impact of corporate social responsibility on employee safety citizenship behavior in Chinese gas sector. *Scientific Reports*, 15. <https://doi.org/10.1038/s41598-025-12083-7>
- [13] Mohammed, S. S., Saeed, M. M., Kumari, M., Borugadda, P., & Mohamed Ismail, N. B. (2025). Corporate social responsibility (CSR) and corporate financial performance (CFP): A panel data analysis of BSE 500 companies in India. *Discover Sustainability*, 6. <https://doi.org/10.1007/s43621-025-01113-z>
- [14] Olábíyí, O. M., & Alam, J. (2025). Making money move: An analysis of corporate social responsibility activities in money transfer firms. *Financial Innovation*, 11. <https://doi.org/10.1186/s40854-025-00771-2>
- [15] Pasinovich, I. I., & Sych, O. A. (2022). Development of corporate social responsibility of banks in Ukraine in the context of sustainable development. *Intellect XXI*, 2, 43-50.
- [16] Sayed, B. S. Y., Elshaer, A. M., & Elbaz, A. M. (2025). Strategizing CSR for sustainable competitiveness: Exploring the interactive roles of environmental dynamism and dynamic capabilities in Egypt's hotel industry. *Tourism Management*, 97. <https://doi.org/10.1016/j.tourman.2025.105244>
- [17] Shevchenko, O. A. (2023). Ethical aspects of business social responsibility under transformational changes. *Scientific Bulletin of Kherson State University. Series: Economic Sciences*, (52), 112-116.
- [18] Shyra, N. O., & Ivashchenko, A. I. (2023). Directions for implementing corporate social responsibility systems in the practice of Ukrainian enterprises. *Effective Economy*, 11. URL: <https://www.economy.nayka.com.ua/?op=1&z=2>
- [19] Stewart, R. (2025). ESG and the changing language of corporate social responsibility. *California Management Review*, 67(2), 12-25. URL: <https://cmr.berkeley.edu/2025/02/esg-and-the-changing-language-of-corporate-social-responsibility/>
- [20] Stoyko, I., Sherstiuk, R., & Dolubovska, O. (2022). Business social responsibility in Ukraine during the war and post-war periods. *Socio-Economic Problems and the State*, 2, 93-106.
- [21] Volchek, R., Moskaliuk, H., Halan, L., & Dancheva, O. (2024). Implementation of corporate social responsibility in the context of integration with the enterprise management information system. *Scientific Bulletin of the National Mining University*, 1, 154-161. <https://doi.org/10.33271/nvngu/2024-1/154>
- [22] Wang, X., Gao, X., & Sun, M. (2025). Construction and analysis of corporate greenwashing index: A deep learning approach. *EPJ Data Science*, 14. <https://doi.org/10.1140/epjds/s13688-025-00562-w>
- [23] Xiao, Y., & Xiao, L. (2025). The impact of artificial intelligence-driven ESG performance on sustainable development of central state-owned enterprises listed companies. *Scientific Reports*, 15. <https://doi.org/10.1038/s41598-025-93694-y>
- [24] Yatsiv, I., Tkalic, O., & Kovalchuk, I. (2024). Corporate social responsibility in Ukraine as a tool for sustainable development. *Grassroots Journal of Natural Resources*, 8(1), 45-59. URL: <https://grassrootsjournals.org/gjnr/0801m00510.html>
- [25] Zeng, J., Ávila-Romero, F., Ren, J., & Ribeiro-Navarrete, S. (2025). Shaping effect of digitalisation on corporate social responsibility: Evidence from Born Global Entrepreneurial firms. *International Entrepreneurship and Management Journal*. Springer, 21(1). <https://doi.org/10.1007/s11365-025-01066-9>
- [26] Zervoudi, E. K., Moschos, N., & Christopoulos, A. G. (2025). From the corporate social responsibility (CSR) and the environmental, social and governance (ESG) criteria to the greenwashing phenomenon: A comprehensive literature review. *Sustainability*, 17(5). <https://doi.org/10.3390/su17052222>
- [27] AB InBev Efes Ukraine (2025). Annual report. *AB InBev Efes Ukraine*. URL: <https://abinbevefes.com.ua/>

Galyna Azarenkova, Doctor of Economics, Professor, Professor in the Department of Banking Business and Financial Technologies, V. N. Karazin Kharkiv National University, Kharkiv, Ukraine;

ORCID ID: 0000-0003-0101-2989

Address: Department of Banking Business and Financial Technologies, Karazin Banking Institute, V. N. Karazin

Kharkiv National University, Svobody Square 4, Kharkiv, 61022, Ukraine.

E-mail: g.m.azarenkova@karazin.ua

Kateryna Oriekhova, Doctor of Economics, Associate Professor, Acting head in the Department of Banking Business and Financial Technologies, V. N. Karazin Kharkiv National University, Kharkiv, Ukraine;

ORCID ID: 0000-0003-0214-2750

Address: Department of Banking Business and Financial Technologies, Karazin Banking Institute, V. N. Karazin Kharkiv National University, Svobody Square 4, Kharkiv, 61022, Ukraine.

E-mail: oriekhova@karazin.ua

Olena Golovko, PhD in Economics, Associate Professor, Associate Professor in the Department of Banking Business and Financial Technologies, V. N. Karazin Kharkiv National University, Kharkiv, Ukraine;

ORCID ID: 0000-0001-6502-4562

Address: Department of Banking Business and Financial Technologies, Karazin Banking Institute, V. N. Karazin Kharkiv National University, Svobody Square 4, Kharkiv, 61022, Ukraine.

E-mail: o.g.golovko@karazin.ua

Received: June 03, 2025; **revised:** October 02, 2026; **accepted:** January 24, 2026; **published:** June 30, 2026.

Азаренкова Галина, Орехова Катерина, Головка Олена. Корпоративна соціальна відповідальність як інструмент забезпечення сталості бізнесу в умовах воєнної економіки. *Журнал Прикарпатського університету імені Василя Стефаника*, 13 (2) (2026), 6-21.

У статті досліджено корпоративну соціальну відповідальність (КСВ) як стратегічний інструмент забезпечення сталості підприємств в умовах воєнної економіки. Повномасштабна війна в Україні трансформувала КСВ із репутаційного інструмента у ключовий механізм підтримки стійкості бізнесу, збереження довіри стейкхолдерів, стабілізації локальних громад і забезпечення сталого розвитку.

У статті наведено теоретичний огляд еволюції КСВ із акцентом на такі моделі, як піраміда Керролла, концепція «потрійної нижньої лінії» та теорія зацікавлених сторін. Ці підходи адаптовано до українського контексту воєнного часу. Проведено порівняльний аналіз міжнародних моделей КСВ, що виявив регіональні особливості, зокрема домінування соціально-гуманітарних компонентів у практиках українського бізнесу.

Особливу увагу приділено кейсу ПрАТ «АБІНБЕВ ЕФЕС УКРАЇНА», яке ефективно адаптує свою КСВ-стратегію до умов повномасштабної війни. Компанія реалізує програми з екологічної відповідальності (зменшення викидів CO₂, оптимізація водоспоживання), підтримки працівників, інвестицій у місцеві громади та розвитку сталого бізнесу. Використання показників ефективності (KPI) дозволяє фіксувати досягнення в екологічній, соціальній та економічній сферах, що підтверджує стратегічну значущість КСВ у кризових умовах.

Корпоративна соціальна відповідальність виступає стратегічною основою життєздатності та відновлення бізнесу в умовах кризи. Її системна інтеграція, підкріплена державно-приватним партнерством і механізмами нефінансової звітності, сприяє зростанню репутаційного капіталу, зміцненню залученості стейкхолдерів і підвищенню довгострокової конкурентоспроможності підприємств. КСВ є не лише інструментом реагування на виклики війни, а й фундаментом сталого повоєнного розвитку та зміцнення громадянського суспільства в Україні.

Ключові слова: корпоративна соціальна відповідальність, сталий розвиток, воєнна економіка, довіра стейкхолдерів, екологічна відповідальність, стійкість бізнесу, Україна.