



Education in sustainable development reports of leading Ukrainian companies

ANNUAL INTERNATIONAL
SCIENTIFIC CONFERENCE
«Economic Development and
Legacy by Simon Kuznets»

Prof. Nataliya Vnukova

2025

EU Corporate Sustainability Reporting Directive (CSRD)

- How can companies create value in a world where sustainability is a top priority?
- The EU Corporate Sustainability Reporting Directive (CSRD) was published in December 2022 and will apply to certain companies in the 2024 financial year.
- The CSRD applies to approximately 50,000 companies listed on EU regulated markets or with significant operations in the EU.
- The directive requires companies to disclose more information about their sustainability performance than any other regulation to date.
- Education is one of the goals of sustainable development.

Is business in Ukraine ready for the new sustainable development reporting that will be mandatory for 2027?

- Ukrainian business is being prepared for a new stage of financial reporting – with regard to
 - environmental,
 - social
 - management factors **(ESG)**.
- The draft law, approved by the Cabinet of Ministers, changes approaches to the classification of enterprises and introduces mandatory reporting on sustainable development.

- Source: 7eminar

Analysis of the topic of education in Ukrsibbank's annual sustainability reports 2022

Reporting year	Number of pages in the report	Number of mentions of education	Special actions of the company (bank) regarding the implementation of educational projects
2022 https://ukrsibbank.com/wp-content/uploads/financial_reports/CSR_report2022-UA2.pdf	23	8 times	1. The bank supports programs aimed at the development of education, for example, within the framework of the “Action.Business” initiative. 2. ITU Public Talks was implemented - a joint project aimed at the development of IT education under martial law. 3. The bank became a partner of the educational IT conference “SYNERGY 2022. IT Business & IT Education: New Horizons” for a joint discussion of current tasks in the

Analysis of the topic of education in **Ukrsibbank's** annual sustainability reports 2023

Reporting year	Number of pages in the report	Number of mentions of education	Special actions of the company (bank) regarding the implementation of educational projects
2023 https://ukrsibbank.com/wp-content/uploads/financial_reports/CSR_report2023-UA.pdf	53	13 times	1. Availability of the Expanding Access to Education section... 2. Bank experts have created special educational seminars and a proposal to facilitate women's business. 3. Participate in a conference on the development of IT education in Ukraine for 2024 4. Participation in the IT Association's educational project for higher education leaders "IT for UNI:Bootcamp"

Analysis of the topic of education in **Ukrsibbank's** annual sustainability reports 2024

Reporting year	Number of pages in the report	Number of mentions of education	Special actions of the company (bank) regarding the implementation of educational projects
2024 https://ukrsibbank.com/wp-content/uploads/financial_reports/CSR_report2024_UA.pdf	35	12 times	1.The Bank continued to support initiatives aimed at education, together with its partner Mastercard, the Bank continues the educational program "Financer" in Diya.Business Centers. 2. The Bank supported the Small Talks program, 7 free educational online webinars for representatives of small and medium-sized businesses for over 1,000 participants. 3. SMB Knowledge Transfer Offline MeetUp - an educational event for representatives of small and medium-sized businesses. 4. With the support of BNP Paribas Group, 14 Ukrainian startups were presented at the largest IT event in Europe - Viva Technology 2024, in particular, in the field of education. 5. In Kharkiv, 3 new interns were hired for the positions of financial consultants for dual education.

Analysis of the topic of education in the latest annual sustainability report of **Ukrgasbank** 2024

Reporting year	Number of pages in the report	Number of mentions of education	Special actions of the company (bank) regarding the implementation of educational projects
2024 https://www.ukrgasbank.com/upload/UGB_Annual_Report2024.pdf	150	19 times	1. A loan of UAH 100 million was provided to the Dnipro City Council for an energy modernization program for its educational institutions through the installation of modern solar power plants with panels and energy storage systems in dozens of schools in the city. 2. Initiatives to organize educational programs for businesses to facilitate their ESG transformation and promote financial mechanisms necessary for the environmentally sustainable recovery of Ukraine. 3. The Bank also promotes a culture of sustainable development by engaging and training employees. 4. The Next Generation Support Project involves interacting with education seekers through various initiatives aimed at supporting their education and

Conclusions

- European standards for sustainable development should be introduced in Ukraine from 2027, in particular, annual reports on sustainable development.
- Large corporations began the reporting process back in **2018**.
- The analyzed bank reports showed that education issues are present in all reports. The dynamics of emphasis on these issues is volatile, it is in a state of change.
- The best option for educational events was in ***Ukrsibbank in 2024***.
- It is promising to deepen attention and develop partnership projects on education in various fields, in particular, IT education, support for educational institutions, development of dual education, improving the competence of bank employees, financial education of clients, youth career growth projects and others that are part of corporate governance and development.

- **Thank you for your attention!**

- vnn@hneu.net