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THE REPORT ON SUSTAINABLE DEVELOPMENT AND INVESTMENTS: MANAGERIAL CAPITAL OF AGRIBUSINESS

The post-war restoration of Ukraine's agricultural sector requires a "green" transition to sustainable agricultural practices. One of the key aspects of such a transition is the unification of sustainability reporting, which will allow for an adequate assessment of the managerial capital of agricultural enterprises in the context of European integration requirements. The article aims to present the proposed standardized forms, indicative values, and indicators for disclosing information on managerial capital in the Report on Sustainable Development and Investments (ESGI report) in the agricultural sector of the Ukrainian economy. The study used EU regulatory legal acts, statistical data, and reports of Ukrainian agricultural holdings. The methodological basis was analogy, logical generalization, system analysis, induction, and deduction. To assess the incentives of agricultural enterprises to transition to agri-environmental schemes, the authors analyze the works of foreign scientists based on the application of discrete choice experiments. The indicators of sustainable development of managerial capital disclosed in the article represent the third part of the ESGI report, developed for agricultural enterprises and published on the sustainability reporting (SR) platform (see references for the respective link). The main focus is on indicators such as management risks, management capabilities of the transition to "green" technologies, diversity of the composition of management bodies, compliance with the EU Taxonomy, suppliers and contractors relationships management, anti- corruption measures and compliance, political influence and lobbying, as well as payment discipline. One of the principles of preparing information on managerial capital is to consider the size of the enterprise. In particular, large enterprises are obliged to disclose key performance indicators related to climate (including turnover, capital expenditures (CapEx) or operating expenses (OpEx)). Small (micro-) and medium-sized business entities can voluntarily disclose such information. If OpEx are not significant for the enterprise's business model, it is advisable to exempt such an enterprise from calculating the OpEx KPI indicator related to the service life of assets. The proposed matrices make it possible to transform actual data into points and diagrams – to visualize the assessment results. The data received from agricultural enterprises will allow for the collection of information for further improvement of reference values and optimization of the reporting forms.

Keywords: *ESGI report, SR platform, managerial capital, reference value, reporting forms.*

ЗВІТ ЗІ СТАЛОГО РОЗВИТКУ ТА ІНВЕСТИЦІЙ: УПРАВЛІНСЬКИЙ КАПІТАЛ АГРОБІЗНЕСУ

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Післявоєнне відновлення аграрного сектору України потребує «зеленого» переходу на сталі сільськогосподарські практики. Одним із ключових аспектів такого переходу є уніфікація звітності сталого розвитку, яка дозволить ефективно оцінювати управлінський капітал агропідприємств, зокрема у контексті євроінтеграційних вимог. Метою статті є представлення стандартизованих форм, орієнтирних значень та показників для розкриття інформації про управлінський капітал у Звіті зі сталого розвитку та інвестицій в аграрному секторі економіки України (ESGI-звіті). У дослідженні використано нормативно-правові акти ЄС, статистичні дані та звіти агрохолдингів України. Методологічною основою дослідження є такі методи як аналогія, логічне узагальнення, системний аналіз, індукція та дедукція. Для оцінки стимулів аграрних підприємств для переходу на агроекологічні схеми досліджено праці іноземних вчених, які базуються на застосуванні експериментів дискретного вибору. Представлені у статті показники оцінки рівня сталого розвитку управлінського капіталу – це третя частина ESGI-звіту, який розроблено для аграрних підприємств і розміщено на SR-платформі (див. посилання у списку використаних джерел). Основна увага приділена таким показникам, як управлінські ризики, управлінські можливості переходу на «зелені» технології, різноманітність складу управлінських органів, відповідність діяльності Таксономії ЄС, управління відносинами з постачальниками та підрядниками, боротьба з корупцією і комплаєнс, політичний вплив і лобізм, платіжна дисципліна. Одним із принципів підготовки інформації про управлінський капітал є врахування розміру підприємства за обсягами діяльності. Зокрема, великим підприємствам пропонується розкривати ключові показники ефективності, пов'язані з кліматом (про частку обороту, капітальних витрат (CapEx) або операційних витрат (OpEx). У свою чергу, малі (мікро) та середні суб'єкти підприємницької діяльності можуть добровільно розкривати таку інформацію. Якщо операційні витрати не є суттєвими для бізнес-моделі підприємства, таке підприємство доцільно звільнити від обчислення показника OpEx KPI, пов'язаного з терміном експлуатації активів. Запропоновані матриці дають можливість трансформувати фактичні дані в бали, а діаграми – унаочнити результати оцінки.

Ключові слова: *ESGI-звіт, SR-платформа, управлінський капітал, орієнтирне значення, форми звітності.*

Statement of the problem. Russian military aggression has caused significant direct damage to the agricultural sector of Ukraine. Contamination of agricultural lands with explosive objects (shells, shrapnel, explosive substances) and soil compaction from the movement of military equipment necessitates land reclamation. Destruction and damage to infrastructure, granaries, vehicles, and agricultural machinery indicate the need to build and repair production facilities. The war has also caused the following indirect losses to the agricultural sector:

- A sharp drop in domestic prices for agricultural products;
- A decrease in yields due to reduced fertilizer and crop protection product application;
- An increase in the cost of energy; and
- The outflow of personnel, also abroad.

According to the current expert estimates, direct losses to the agricultural sector of Ukraine are already 10.3 billion USD, indirect losses are 69.8 billion USD, and the reconstruction needs are estimated at 56.1 billion USD [1]. In this challenging situation, the scale and timing of the recovery of the domestic economy depend on the institutional changes taking place, including the commitments that Ukraine has made for its EU integration.

The EU strategic program, approved in December 2019 and called the European Green Deal (EGD), aims to make Europe the first climate-neutral continent by 2050 [2]. The strategic objectives of this agreement include the integration of ESG factors (Environmental, Social, Governance) at the corporate level through several standards that define the criteria for assessing and reporting on the environmental sustainability and social responsibility

of economic activities. These standards include the EU Taxonomy [3], the Corporate Sustainability Reporting Directive (CSRD) [4], the Sustainable Finance Disclosures Regulation (SFDR) [5], and the European Sustainability Reporting Standards (ESRS) [6].

Ukraine has already developed a Strategy for introducing sustainability reporting by enterprises, which aims to expand the access of Ukrainian businesses to international capital markets and attract foreign investments by 2030 [7]. However, the implementation of the provisions of this Strategy, the broad implementation of European directives, regulations, and standards requires scientifically grounded approaches to standardization and formalization of methods for measuring and accounting of as well as reporting on sustainable development indicators, both at the national level and at the level of individual sectors of the economy.

Analysis of recent research and publications. The literature review allowed us to focus on two aspects of sustainable development and reporting. The first is incentives for agricultural enterprises to transition to sustainable agricultural practices, and the second is the implementation of ESG reporting in Ukraine.

Thus, for example, the study by M. Espinosa Goded, J. Barreiro-Hurlé and E. Ruto, based on a choice experiment methodology in Spain, found that reducing compensation payments can be effective in attracting farmers to participate in agri-environmental schemes (AES) while maintaining flexibility in farm management (for example, allowing the use of traditional technologies on at least 50% of the area). Mandatory technical assistance and monitoring of the transition to environmentally friendly technologies can also reduce the need for higher compensation payments. In addition, positive experiences with AES in the past helped reduce barriers to participation in such schemes [8].

K. Späti, R. Huber, I. Logar and R. Finger scrutinized the state of adoption of precision farming technologies among Swiss farmers using a choice experiment. They concluded that the spread of these technologies could be stimulated by reducing their cost (e.g., through subsidies), increasing their reliability, providing support to farmers in case of technical difficulties, providing direct payments for environmentally friendly practices, and organizing educational programs to improve understanding of the technology [9].

Using a discrete choice experiment, F. Mamine, M. Fares and J. J. Minviel analyzed the 2006-2019 data from 34 countries of Europe, North America, Africa, Asia, and Oceania. The researchers found that farms prefer short-term contracts when implementing agroecological practices. At the same time, increasing the number of characteristics (attributes) in these practices negatively affects the motivation to implement them [10].

The research by I. Pasinovych and H. Myskiv on the impact of the Russian invasion of Ukraine on sustainable development of enterprises led to the conclusion that enterprises participating in the country's reconstruction thereby contribute to the achievement of the UN Sustainable Development Goals (SDGs), such as innovation and infrastructure (Goal 9), preservation of land systems (Goal 15) and quality education (Goal 4). Corporate social responsibility (CSR) is essential for achieving the SDGs. Strengthening requirements for non-financial reporting and standardization of reports should transform CSR from a voluntary activity into a mandatory component of modern business [11].

Another group of Ukrainian scientists – T. Yefymenko, L. Lovinska, and M. Kucheryava – argue that the lack of unified approaches to preparing non-financial reports leads to information asymmetry, decreased reliability, and the complication of managerial decisions [12].

Since the variability of methodological approaches to the disclosure of non-financial information creates risks for developing strategies for post-war reconstruction, modernization and development of the Ukrainian economy, the issue of systematizing sustainable development indicators, finding reference values and standardizing reporting is an urgent issue. The authors of the present article took the first steps to address this issue at the industry level in June 2023 by developing the Report on Sustainable Development and Investments (ESGI report) [13] in the agricultural sector of Ukraine and the Sustainable Reporting Platform (SR platform) [14] within the framework of the EU funded MSCA4Ukraine program [15].

Setting the task. The present article aims to develop scientifically based indicators, reference levels and reporting forms for measuring and disclosing information on managerial capital as an integral part of the ESGI report on the SR platform. The report aims to standardize quantitative and qualitative indicators of sustainable development to reduce risks in investment decisions on the modernization and reconstruction of the agricultural sector in the short, medium and long term. In this context, managerial capital is a critically important component for the successful "green" reconstruction of Ukraine in the war and post-war period since qualified management can ensure the effective implementation of sustainable technologies based on environmental standards, optimization of resources and attraction of investments.

Research methods. In this study, the information base for assessing incentives in decision-making is the scientific works of foreign scientists devoted to analyzing the transition to sustainable agricultural practices among agricultural entities.

The authors used several scientific methods in the preparation of the article. The abstract-logical method was used to study the legislation of the European Union, sustainability reporting standards, new climate regulatory norms and organizational and institutional changes in Ukraine. By applying the analogy method to statistical data of the agricultural sector of Ukraine and information from the sustainable development reports of domestic agricultural holdings, reference (indicative) indicators were proposed for measuring sustainable development at the micro level. The methods of logical generalization, systemic analysis and synthesis, induction and deduction formed the basis for the development of management indicators of the ESGI report.

Summary of the main research material. The implementation of the European Green Deal (EGD) and EU ESG standards has become a challenge for Ukrainian agricultural enterprises that are already integrated in or seek to enter international and European markets for goods, services and capital. Therefore, the current institutional changes in Ukraine aim to overcome this challenge to support sustainable development and reporting. In particular, in March 2024, the Green Transition Office was opened in Ukraine, whose task is to develop strategies to reduce environmental impact at the industry level [16]. In October 2024, the Decarbonization Fund was launched to issue loans for investments in renewable energy sources and energy efficiency [17].

The government has also adopted several regulatory and legal documents to provide for the green transformation of Ukraine's economy. Among them is the National Energy and Climate Plan 2030, which targets achieving 27% of renewable energy in total consumption [18]. In addition, the Strategy for the Development of Agriculture and Rural Areas in Ukraine for the period until 2030 declares the preparation of the agricultural sector for Ukraine's EU accession via strengthening environmental protection, including biodiversity, mitigating the effects of climate change, and strengthening the socio-economic structure of rural areas [19]. In this context, our study on disclosing information on managerial capital in sustainability reporting at the micro level meets the strategic goals of post-war recovery and EU integration of Ukraine's agricultural sector.

By managerial capital, we understand a rather narrow category of human capital, which includes the experience, knowledge and skills of management bodies (management) representatives, which are aimed at developing and supporting the business model, business strategy and goals, as well as the management system of an enterprise. A key indicator of the quality of managerial capital is the ability of managers to make strategic decisions in the field of risk and opportunity management. The management bodies of the enterprise provide this ability at various levels.

The highest governing body of a business entity is the general meeting of founders. The executive bodies include the board of directors. In enterprises with a larger volume of economic activity, some committees specialize in individual aspects of activity: an audit committee, a sustainable development committee, and a remuneration committee. The bodies that supervise and verify financial and economic activities include the supervisory board and the audit committee.

As already noted, disclosure of information on managerial capital is part of sustainability reporting. We have developed an ESGI report, which presents reporting forms and survey questionnaires for preparing notes for the reporting.

Prior to discussing the characteristics of the unified managerial capital indicators we propose, it is necessary to consider their compliance with the UN Sustainable Development Goals (SDG [20]) and the European Green Deal Goals (EGD) (Table 1).

Management indicators of risks and opportunities are estimation-based. Risks are assessed by category (acute or periodic), probability (low or high), and scores (from very negative -5 to neutral -1). Each risk is also assigned a color: red – high probability with a very negative impact; pink – low probability with a very negative impact; orange – high probability with a negative impact; light orange – low probability with a negative impact; and dark yellow – high probability with a neutral impact.

In the indicator "Material management risks and opportunities", we identified three main risks management bodies can have: bribery, collusion with competitors, and falsifying official documents. We have classified them as periodic risks with a low probability and negative impact with a score of -2. However, the manifestation of such risks at different enterprises may differ significantly.

In turn, opportunities are rated by their probability (low or high) and the scores at which they realize their impact (from neutral with a score of 1 to very positive with a score of 5). Each opportunity is assigned a color to demonstrate the consequences of its implementation: yellow – low probability with neutral consequences; light green – low probability with positive consequences; green – high probability with positive consequences; blue – low probability with very positive consequences; and dark blue – high probability with very positive consequences.

We identified two material management opportunities: conducting checks on candidates for positions in management bodies before hiring and setting up notification channels. We assessed the probability of implementing these opportunities as high. The enterprise has to use telephone

Table 1

Compliance of the ESGI report's management indicators with the EU Green Deal Goals

Report indicator	Goal 1. Climate ambitions	Goal 2. Clean energy	Goal 3. Clean economy	Goal 4. Resource-efficient building	Goal 5. Sustainable mobility	Goal 6. "From farm to fork"	Goal 7. Biodiversity conservation	Goal 8. Zero pollution
Material management risks and opportunities	+							+
Management risks and opportunities of transition	+		+					
Management risks of a martial law				+			+	
Diversity of managerial capital							+	
Activities according to the EU Taxonomy	+	+		+		+	+	
Suppliers and contractors relationship management			+			+		+
Anti-corruption and compliance	+							
Political influence and lobbying			+					
Payment discipline				+				

Source: developed by the authors

hotlines, social networks, and websites to establish a constructive dialogue between management and employees and identify, prevent, and effectively respond to labor discipline violations, fraud, and bribery.

The average risk and opportunity assessment score is calculated by dividing the total score by the number of identified risks and opportunities. These indicators allow to form a matrix for assessing the level of sustainable development (Table 2). The colors in the table are shown in shades of white and gray, respectively.

"Management risks and transition opportunities" is an important indicator in the context of EU integration of Ukraine. A transition to technologies of sustainable agricultural activity involves the use of sustainably balanced practices that allow for obtaining of economic profit, applying of environmental practices, and adhering to ethical norms of corporate social responsibility.

The main management risks of such "green" transition include the following:

- The need to comply with a significant number of EU regulatory requirements in the field of ecological agricultural production;
- Layoffs of managers who disagree with the abandonment of traditional production technologies;
- Deterioration of business reputation due to the layoffs of representatives of management bodies.

Management opportunities for the "green" transition include financial support for agri-environmental schemes within the framework of the EU Common Agricultural Policy, trainings of representatives of management bodies, reservation of employees from army recruitment, digitalization of management processes.

However, realization of these opportunities is complicated by the risks of martial law and military operations, in particular, by the risks of conscription of male representatives of management bodies and the outflow of highly qualified personnel abroad.

We propose reference (indicative) levels for assessing sustainable development indicators. To establish indicative levels, we carried out calculations

Table 2

ESGI report. Matrix. Assessment of the impact of material management risks and opportunities

Impact	Probability of			
	Risks		Opportunities	
	Low	High	Low	High
Very positive			4	5
Positive			2	3
Neutral		-1	1	
Negative	-2	-3		
Very negative	-4	-5		

Source: developed by the authors

based on the data of the sustainable development reports of Ukrainian agroholdings [21; 22] since, at present, these reports are the best national practice. At the same time, the spread of ESG reporting in Ukraine over time opens at least two more sources for establishing benchmark levels: statistical reporting (for Ukraine, by industry) and the use of individual experience in assessing sustainable practices at the enterprise.

Comparing actual data with benchmark data makes it possible to convert them into scores and use the matrix to assess each indicator's sustainable development level. The assessment also depends on the reliability of the data. For unconfirmed (estimated) data, we propose to use scores from -4 to 4, where -4 is an unsustainable level of development; -2 is moderately unsustainable; 1 is the benchmark; 2 is moderately sustainable; and 4 is sustainable. Accordingly, for confirmed data (personnel documents, reporting), it is recommended to use scores from -5 to 5, where -5 is an unsustainable level of development; -3 is moderately unsustainable; -1 is the benchmark; 3 is moderately sustainable; and 5 is sustainable.

Furthermore, we include the indicators of sustainable development of managerial capital, which can be measured with greater precision. In particular, in the indicator "Diversity of managerial capital," we propose to disclose information on gender and age distribution in the enterprise's management bodies. The following ratio is taken as a reference indicator for board gender diversity: at least 30% of board members are female (Table 3), while a sustainable indicator would correspond to a ratio of 50% to 50% of male and female board members, respectively.

Another managerial capital indicator is "Activities according to the EU Taxonomy". According to this criterion, economic activity can be divided into those that comply with the EU Taxonomy and those that do not. Economic activity that complies with the EU Taxonomy is sustainable and does not cause significant harm to any environmental or social objective. It covers six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

This typology makes it possible to understand the essence of two concepts that underlie the processes of sustainable reconstruction and modernization – sustainable investment and capital expenditures. Sustainable investments are investments in economic activities that contribute to environmental or social objectives, such as resource efficiency, emission reduction, biodiversity conservation, addressing inequality or human capital development, provided that there is no significant harm to other objectives while good governance is observed. On the other hand, capital expenditures (CapEx) are one-time expenditures incurred by an enterprise to create, purchase and upgrade its fixed assets.

To assess the sustainability of CapEx in the ESGI report, we propose a benchmark, namely capital expenditures on ecologically sustainable activities, consistent with the EU Taxonomy. Its reference value is 19.58% of the total capital expenditures for the year (Table 4).

To increase the overall level of sustainability in the supply chain of goods, works, and services, the indicator "Suppliers and contractors relationship management" is important. The assessment of this indicator involves a questionnaire and audit of counterparties in the field of compliance with environmental protection rules, social protection standards for employees, anti-corruption standards, and business conduct. As a benchmark for this indicator, we propose to use the percentage of suppliers and contractors verified for compliance with anti-corruption regulations and ethical standards. The value of this reference level is 50% (Table 5).

Another managerial capital indicator complements the previous one. It is called "Anti-corruption and compliance". By compliance, we understand a set of measures that should prevent actions of company employees that contradict the law and corporate business ethics to ensure the principle of compliance with external and internal norms and laws. To assess this indicator, we propose calculating the ratio of the number of employees dismissed due to corruption to the average number of full-time employees (RFTE). Its reference value is 0.75% (Table 6).

The indicator "Political influence and lobbying" allows to assess the sustainability of managerial capital during both peacetime and martial law.

Table 3

ESGI report. Gender and age distribution in the enterprise's management bodies

Key indicators	2023 base year
Distribution of the Board of Directors, %:	
By gender, including:	
Actual level	
Males	87
Females	13
Non-binary gender	
Reference level	
Males	70
Females	30
By age, including:	
30-50 years old	
over 50 years old	

Source: developed by the authors

Table 4

ESGI report. Ecologically sustainable activities according to the EU Taxonomy

Key indicators	2023 base year
Capital expenditures (CapEx KPI), including:	
Capital expenditures on ecologically sustainable activities that comply with the EU Taxonomy:	
In million UAH, including for the purpose of:	21,50
Mitigating the effects of climate change	
Adapting to climate change	
Rational use and protection of water and marine resources	
Transition to a circular economy	
Pollution prevention and control	
Protection and restoration of biodiversity and ecosystems	
Actual level (in %)	1,25
Reference level (in %)	19,58
Capital expenditures on ecologically sustainable activities that do not comply with the EU Taxonomy:	
In million UAH	
In %	

Source: developed by the authors

Table 5

ESGI report. Verification of suppliers and contractors

Key indicators	2023 base year
Number of suppliers, *including:*	
Assessed for compliance with environmental standards and environmental protection objectives through questionnaires and external audits	
Assessed for compliance with social protection standards for employees through questionnaires	
Checked for compliance with anti-corruption standards and business conduct through questionnaires	
Declared not to meet the Sustainable Development Goals	
Number of contractors, *including:*	
Assessed for environmental and workplace risks through surveys and external audits	
Assessed for workplace health and safety risks	
Checked for compliance with anti-corruption and ethical standards through surveys	
Declared non-compliant with environmental, health and safety regulations, ethical standards	
Percentage of suppliers and contractors checked for compliance with anti-corruption and ethical standards	
Actual level	5
Reference level	50

Source: developed by the authors

Table 6

ESGI report. Anti-corruption and compliance

Key indicators	2023 base year
Number of own employees who have completed anti-corruption training and compliance courses, people, including by level:	
Managers	
Professionals and specialists	
Technical employees and ordinary workers	
Effectiveness of anti-corruption measures	
Ratio of the number of own employees dismissed due to corruption to the average number of full-time employees (RFTE), %	
Actual level	0,00
Reference level	0,75

Source: developed by the authors

This indicator is essential for assessing the enterprise's influence on state authorities and local governments, including through membership in industry associations and financing of political authorities. As a reference level, we propose to take annual financial expenses for lobbying activities in promoting environmental legislation and legal norms for environmental protection at UAH 500 thousand* (Table 7).

Financial management of enterprises largely depends on the timeliness of payments in business transactions, as this affects liquidity. According to the provisions of Directive 2011/7/EU on combating late payment in commercial transactions, invoices for supplies of goods and services must be paid within one month [23]. This allows for the reduction of liquidity constraints, reduces the volume of overdue payments and affects the limitation period, which was suspended in Ukraine for the period of martial law.

To comprehensively assess the indicator "Payment discipline," we propose to determine overdue monthly payments to suppliers, contractors and buyers' payments in sum and percentage terms. The reference level will be 25% of overdue payments to suppliers each month of the calendar year (Table 8).

Notes are an integral part of the ESGI report, allowing enterprises to describe strategies, plans, policies, measures, actions and resources regarding sustainable development indicators of managerial capital in the text format. For the preparation of notes, we recommend using the Self-Assessment Questionnaires and webinars on the SR platform that we have developed.

The results of measuring the sustainable development level of managerial capital can be presented as a diagram (Figure 1). In this diagram, the sustainable development line is constructed according to the values of the indicators (from -5 to 5 scores). The blue zone corresponds to sustainable development; the green zone refers to moderately sustainable development; the yellow one is the indicative level; the orange zone represents moderately unsustainable development; and the red one shows unsustainable development.

Table 7

ESGI report. Political influence and lobbying

Key indicators	2023 base year
Political financing of parties, *thousand UAH, including:*	
Green parties and social and environmental parties	
Social and political parties	
Other parties *(specify which)*	
Financial costs for lobbying activities, *thousand UAH, including:*	
Environmental legislation and legal norms on environmental protection:	
Actual level	0,00
Reference level	500,00
Regulatory and legal documents on labor protection and social responsibility of business	
Anti-corruption legislation	

Source: developed by the authors

Table 8

ESGI report. Payment discipline

Key indicators	2023 base year
Overdue payments by category, *including:*	
Suppliers	
In amount, *UAH*	
In *%*	
Actual level	20%
Reference level	25%
Contractors	
In amount, *UAH*	
In %	
Buyers	
In amount, UAH	
In *%*	

Source: developed by the authors

* The official exchange rate of the UAH to the Euro as of 11/29/2024 is 43.8626. Available at: https://bank.gov.ua/ua/markets/exchangerates

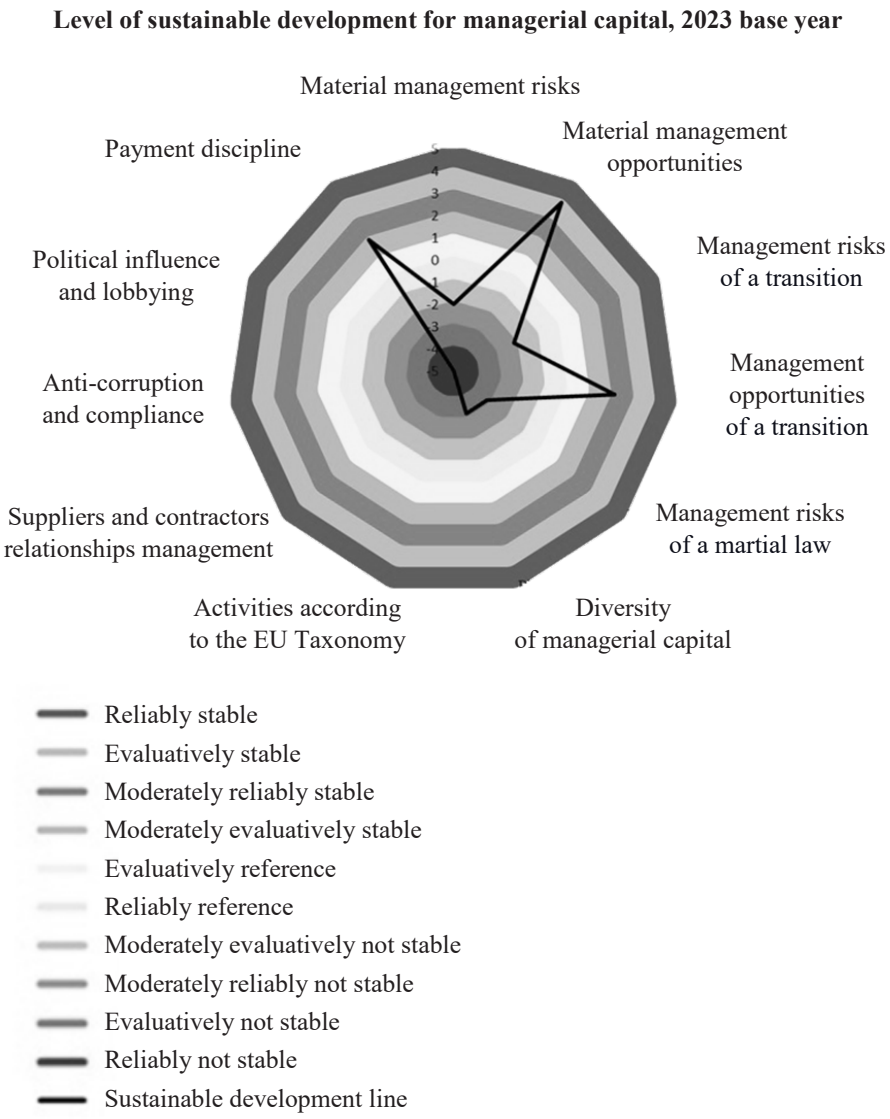

Figure 1. ESGI report: Diagram of the level of sustainable development for managerial capital of an enterprise

Source: developed by the authors

Conclusions from the study. The key factors in attracting foreign investment in recovering the agricultural sector of Ukraine during and after Russian aggression are transparency and accessibility of information. Under current conditions, non-financial information that highlights the managerial capital of agribusiness, its development, and its potential is of particular importance.

To prepare such information, we have developed the Report on Sustainable Development and Investments (ESGI report), which contains indicators that help assess the management aspects of sustainable development, comparing the results with the best industry practices. This tool is aimed at facilitating the attraction of investments in sustainable development, which is critically important both during martial law and for post-war reconstruction.

Democratic countries worldwide have supported Ukraine's Euro-Atlantic integration, offering financial and material assistance. The strategy for rebuilding Ukraine's agribusiness is based on a "green" transition to sustainable agricultural practices and attracting "green" investments. The ESGI report and SR platform offer convenient tools for preparing standardized and comparable non-financial reporting. This framework will allow agricultural enterprises to integrate into modern sustainable development approaches, key to entering international markets for goods, services, and capital.

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