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Vitalii Yu. Shekera

Kyiv National University of Technologies and Design, Ukraine

**STRUCTURAL FACTORS INFLUENCING THE FORMATION
OF THE ORGANIZATIONAL AND ECONOMIC MECHANISM
OF SUSTAINABLE BUSINESS DEVELOPMENT IN UKRAINE**

The purpose of the article is to substantiate the structural factors influencing the formation of the organizational and economic mechanism of sustainable business development in Ukraine. The article investigates and substantiates the structural factors influencing the formation of the organizational and economic mechanism of sustainable business development in Ukraine. The stages of the formation of the organizational and economic mechanism of sustainable business development are systematized and presented. The key factors influencing the formation of the organizational and economic mechanism of sustainable business development in Ukraine are identified and systematized: the structural factors influencing the organizational and economic mechanism of sustainable business development in Ukraine are summarized according to the work of domestic and foreign scientists, a thorough comparative analysis of the approaches of Ukrainian and foreign researchers to the identification of factors of sustainable business development is conducted. Conclusions are drawn regarding the relevance and necessity of implementing innovations and artificial intelligence technologies as drivers of sustainable development of domestic business, which allow enterprises to adapt to the dynamic external environment, increasing their efficiency and competitiveness in conditions of martial law and post-war reconstruction.

Keywords: business; organizational and economic mechanism; innovation; innovation potential; competitiveness; risks; sustainable development; artificial intelligence.

Віталій Ю. Шекера

Київський національний університет технологій та дизайну, Україна

**СТРУКТУРНІ ЧИННИКИ ВПЛИВУ НА ФОРМУВАННЯ ОРГАНІЗАЦІЙНО-
ЕКОНОМІЧНОГО МЕХАНІЗМУ СТАЛОГО РОЗВИТКУ БІЗНЕСУ В УКРАЇНІ**

Метою статті є обґрунтування структурних факторів, що впливають на формування організаційно-економічного механізму сталого розвитку бізнесу в Україні. У статті досліджено та обґрунтовано структурні чинники впливу на формування організаційно-економічного механізму сталого розвитку вітчизняного бізнесу. Систематизовано та наведено етапи формування організаційно-економічного механізму сталого розвитку бізнесу. Виявлено й систематизовано ключові чинники впливу на формування організаційно-економічного механізму сталого розвитку бізнесу в Україні: узагальнено структурні чинники впливу на організаційно-економічного механізму сталого розвитку бізнесу в Україні за доробком вітчизняних та зарубіжних науковців, проведено ґрунтовний порівняльний аналіз підходів українських та іноземних дослідників щодо виокремлення факторів сталого розвитку бізнесу. Сформовано висновки, щодо актуальності та необхідності впровадження інновацій та технологій штучного інтелекту як драйверів забезпечення сталого розвитку вітчизняного бізнесу, які дозволяють підприємствам адаптуватися до динамічного зовнішнього середовища, підвищуючи їх ефективність і конкурентоспроможність в умовах воєнного стану та післявоєнної відбудови.

Ключові слова: вітчизняний бізнес; організаційно-економічний механізм; інновації; інноваційний потенціал; конкурентоспроможність; ризики; сталий розвиток; штучний інтелект.

Problem statement. The formation of an organizational and economic mechanism for sustainable business development is critically important for achieving long-term competitiveness, effective risk management, and compliance with modern ESG requirements (environment, social responsibility, corporate governance). Clear stages of this process allow enterprises to systematically integrate sustainability into their strategy, optimize resource use, improve interaction with stakeholders, and ensure sustainable development in the face of global challenges. The implementation of such a mechanism contributes not only to increasing economic efficiency, but also to creating added value for society and the environment.

Unresolved parts of the problem In general, the study of the scientific achievements of domestic scientists on the structural factors of influence on the formation of the OEM of the SRB showed that sustainable business development is formed on the systemic interaction of internal and external factors. In this case, factors such as economic stability, innovation, quality of management and environmental responsibility play an important role. Financing also plays a key role - without attracting investments it is difficult to achieve sustainable development. According to the analyzed sources, Ukrainian business more often points to financial, environmental and management aspects as key determinants of sustainability. In conditions of war, social factors (security, employment, personnel assistance) become even more important, and external challenges increase the need for internal adaptability and flexible strategic decisions.

The purpose of the article is to substantiate the structural factors influencing the formation of the organizational and economic mechanism of sustainable business development in Ukraine.

Analysis of literary sources. The issue of the influence of various factors on the formation of the organizational and economic mechanism of sustainable business development was also studied by foreign scientists [18–25]. As a result of the analysis of international scientific sources related to the sustainable development of business and organizations, a number of key groups of factors that influence this process were identified. These factors were grouped based on repeatability, classification logic in the studies themselves and compliance with the sustainable development model (economic, social, environmental components), as well as a systemic approach to management. The grouping also took into account how often certain factors are mentioned in different studies, their relevance in the modern business context and their role in strategic decision-making.

Thus, a group of scientists (A. Mohammadian, S.H. Vares, N. Hajiheydari, D. Khajeheian, M.K. Shouraki), studying business models of DRR, emphasize business model innovations as a key factor of DRR for achieving sustainable development in the digital age. Scientists distinguish five groups of innovation factors: innovations in value creation (Value Creation): using new methods and technologies for effective value creation; innovations in value proposition (Value Proposition): creating unique offers that combine environmental, social and economic values; innovations in value capture (Value Capture): profit-making mechanisms that take into account social and environmental aspects; innovations in value delivery (Value Delivery): optimizing ways to deliver value to customers, taking into account sustainable development; Value Network innovation: engaging with stakeholders to create shared value, which is a new component in traditional business models [18, p. 36–37].

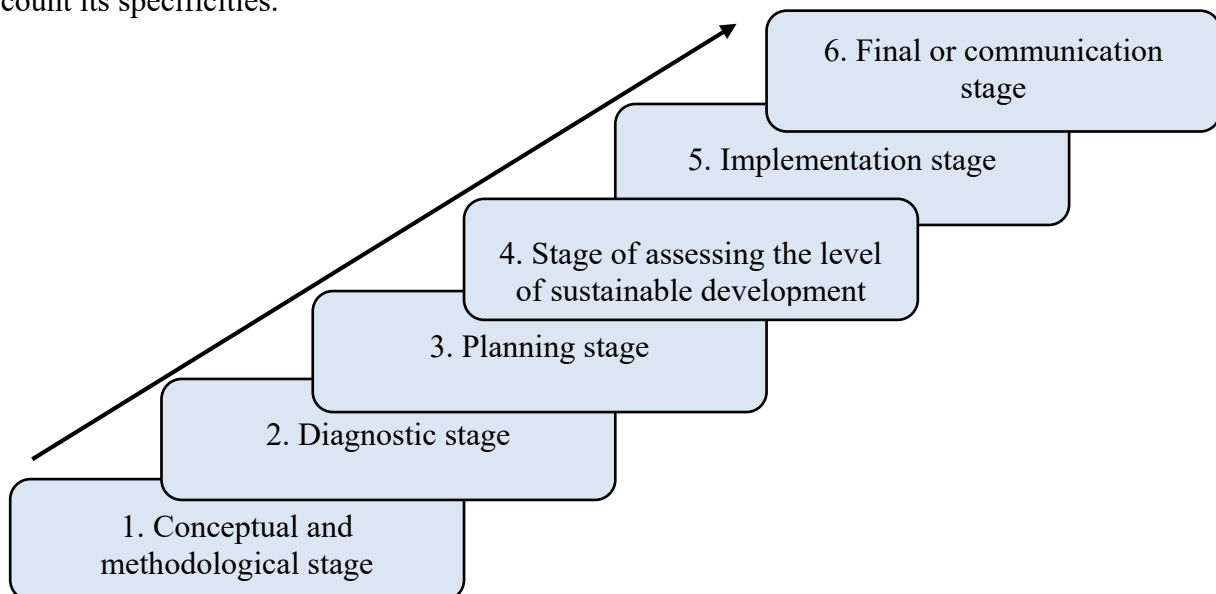
In addition to these factors influencing DRR, the authors note the factors of sustainable development, uniting them according to the components of the SD concept: economic sustainability (ensuring long-term economic efficiency and financial stability); social sustainability (impact on

society, including health, education and equality of opportunity); environmental sustainability (reducing negative impact on the environment, for example, through reducing emissions or using renewable resources); dynamic opportunity factors (this includes sensing, the ability to detect changes in the external environment, in particular trends of the digital era); seizing, the ability to use new opportunities for innovation); reconfiguring, adapting business models to changes through restructuring resources and processes).

Presentation of the main material. As a result of the study, we identified the following main stages of the formation of the OEM of sustainable business development in Ukraine (Fig. 1):

1. Conceptual and methodological stage. It consists in substantiating the theoretical and strategic basis for the further implementation of the SR, as a result of which the business should receive a clear strategic concept that integrates sustainable development into the business model:

- development of the company's mission and vision in the field of sustainable development;
- identification of key stakeholders (shareholders, employees, customers, government, public);
- implementation of SR principles (ESG principles: ecology, social responsibility, corporate governance; principles of the UN Global Compact or other sustainability principles);
- development of policies and regulations for sustainable business development, taking into account its specificities;
- identification of key stakeholders (shareholders, employees, customers, government, public);
- implementation of SR principles (ESG principles: ecology, social responsibility, corporate governance; principles of the UN Global Compact or other sustainability principles);
- development of policies and regulations for sustainable business development, taking into account its specificities.



Source: constructed by the author based on [28–30]

Fig. 1. Stages of formation of the DRR OEM in Ukraine

2. Diagnostic stage (analysis of internal and external factors or factors of influence on the OEM), the purpose of which is to isolate and further assess influential factors to identify risks and opportunities for DRR [28, p. 11; 30].

Includes:

- PESTLE analysis (politics, economics, society, technology, ecology, law);

- SWOT analysis (strengths, weaknesses, opportunities, threats);
- assessment of the ecological footprint (energy efficiency, emissions, waste);
- analysis of social impact (working conditions, social programs, interaction with the community);
- financial audit for compliance with the principles of sustainable development.

Based on the results of this stage, enterprises should form a specific group (matrix) of key factors that affect business sustainability.

3. Planning stage (strategic assessment and selection of business development directions), which involves determining priorities and developing an action strategy.

Includes:

- definition of sustainable development KPIs (e.g., reduction of CO₂ emissions, increase of social investments);
- development of strategic sustainability goals (short-, medium- and long-term), based on the SDGs;
- selection of implementation tools (green technologies, cyclical economy, social programs);
- assessment of resources and budget for implementing changes.

According to the results of this stage, Ukrainian business should receive a ready-made sustainable development roadmap with specific goals and indicators.

4. Stage of assessing the level of sustainable development (benchmarking and monitoring), which includes comparison with the best business practices in Ukraine and abroad and determination of efficiency [29, p. 17]. As part of this stage, a comparative analysis is carried out with competitors and industry leaders; international standards are applied (GRI [1], ISO 26000 [3], ESG ratings [4]), an audit of compliance with legislative requirements is carried out (e.g., compliance with the European Green Deal [2]); various methods of assessing SRB are used (LCA, SIA, Cost-Benefit Analysis, balanced scorecard, etc.). At the end of this stage of forming the OEM SRB, the enterprise should receive a clear picture of the current state of sustainable development and recommendations for its improvement.

5. Implementation stage (optimization of SRB management mechanisms), the purpose of which is to correct business processes to achieve sustainable development goals. Includes:

- implementation of environmentally friendly technologies (energy efficiency, waste recycling);
- development of social programs (support for employees, cooperation with local communities);
- improvement of corporate governance (transparency, anti-corruption mechanisms);
- implementation of a monitoring and feedback system.

As a result, the optimization of business processes that ensure the sustainable development of the company should take place.

6. The final or communication stage (public reporting and communication). It consists in ensuring transparency and accountability to stakeholders [29]. It includes:

- preparation of an annual sustainability report (in accordance with GRI);
- use of ESG reporting for investors [4];
- interaction with the media, the public, the state;
- receiving feedback and adapting the CSR strategy.

As a result of this stage, trust in the brand increases and the investment attractiveness of the business improves.

Analysis of the external and internal sustainability of the enterprise is crucial for ensuring its long-term success and survival. External sustainability means the ability of the business to adapt to external factors, such as economic changes, competition, changing consumer preferences or

regulatory policy. Its analysis allows you to identify potential threats and new opportunities in the market, which allows you to adjust your business strategy. Thanks to this, the company can prepare for unforeseen situations, reduce risks and strengthen its position in the market.

Internal sustainability reflects the ability of the enterprise to maintain financial balance and effectively carry out operational activities. Analysis of internal aspects allows you to identify areas for optimizing resources, reducing costs and increasing efficiency. It also helps to identify internal risks, for example, too strong dependence on individual products or services, problems with cash flow management or weak management decisions.

Therefore, determining the structural factors of influence on the organizational and economic mechanism of sustainable business development in Ukraine, on the one hand, is an extremely important stage of its formation, on the other hand, the factors of influence on SRB can be considered as an "internal" part and component of the OEM itself.

As a result of the study of scientific works by domestic authors, key factors (Table 1) that influence SRB in Ukraine were identified and systematized. In particular, internal (endogenous) and external (exogenous) factors were identified, which are most often found in the scientific works of Ukrainian scientists. Internal factors include operational, financial and investment, managerial and organizational, social, environmental factors that are formed within the enterprise and are subject to direct managerial influence. External ones include political, legal and institutional, market (macroeconomic), environmental, socio-demographic, global (international), technological (scientific and technical), which are formed outside the enterprise, but significantly determine the conditions of its functioning. This approach to classification allows for a comprehensive assessment of the environment in which a business operates and to identify key levers of influence on the mechanism of its SR.

Table 1

**Structural factors influencing the OEM of SRB in Ukraine
(based on the work of domestic scientists)**

Environment of influence	Group of factors	Group factors
Internal	Operational	Business process efficiency, innovation, technical modernization, cost optimization, effective marketing, production modernization, resource balance, productivity.
	Financial and investment	Access to capital, availability of specialized funds, financing instruments, investments, profitability, capital structure, investment attractiveness, liquidity, investment strategy, financial risk management, investment portfolio quality, profitability, intended use, level of access to international financing, share of investment in sustainable development.
	Management and organizational	Level of corporate culture, development strategy, level of innovation and management structure, decision-making system, risk management, organizational culture, human capital management, level of management digitalization.
	Social	Working conditions, presence/absence of corporate social responsibility, education and training of personnel, personnel loyalty, personnel policy, gender equality, innovative spirit, employee support, corporate culture, level of inclusion, personnel development, safe working conditions, corporate ethics, social guarantees, experience and knowledge of employees regarding innovations, level of innovative thinking.

End Table 1

Environment of influence	Group of factors	Group factors
	Environmental practices	Energy efficiency, waste disposal, strategy and policy for reducing harmful emissions, implementation of eco-technologies, emission levels, environmental programs, recycling, eco-design, eco-innovations, implementation of ISO 14001 standards, level of implementation of environmental product labeling.
External	Political, legal and institutional	Political stability, environmental legislation, general legislative framework for entrepreneurship, regulatory environment, tax burden, access to international markets, national regulation, transparency of the rules of the game, institutional environment for interaction with stakeholders, quality of public administration, effectiveness of government programs, availability of infrastructure.
	Market (macroeconomic)	GDP growth rate, inflation, investments, taxation, domestic market capacity, economic policy, international investments, industry status, industrial production indices, investment attractiveness of the region, infrastructure, market conditions, level of competition development, market capacity, consumer behavior, industry trends for ecological products.
	Environmental	The state of the natural environment, availability of natural resources, climate change, the level of CO ₂ emissions and air pollution with harmful substances, environmental awareness of citizens, diversification of energy sources, environmental policy of the state.
	Socio-demographic	Demographics, social problems, media influence, societal demands, unemployment rate, demographic changes, quality of education, societal openness to change.
	Global (international)	Pandemics, global economic crises, access to international finance, participation in international initiatives (SDGs, ESG, GRI, etc.), global climate change, foreign economic crises, global development trends.
	Technological (scientific and technical)	State support for innovation, level of technology, implementation of innovation, level of digitalization, degree of automation, general level of equipment modernization, use of IT solutions and technologies, implementation of eco- and resource-saving technologies.

Source: constructed by the author based on the results of research into sources [5–17, 26, 27].

For example, a detailed classification of factors influencing the SRB is provided in [17], where the authors of the article S.M. Boniar and O.M. Aliab'ieva systematized all factors of influence in the context of innovative business development according to three key features and identified 11 groups of factors (there are 14 groups in total, but some of the groups of factors are the same in name both in relation to the internal business environment and in relation to the external one). According to the environment of formation, scientists define external (political and legal, economic, socio-cultural, technological, marketing, scientific and technical) and internal (organizational and managerial, personnel, production, economic, informational, etc.); according to

the nature of the influence – stimulating (for example, state support for innovations) and restraining (for example, high taxes); according to the sphere of influence – political and legal, economic, personnel, scientific and technical, etc.

According to S.M. Boniar and O.M. Aliab'ieva for effective innovation management for DRP it is necessary to analyze the interaction of factors, activate incentives (for example, investments in R&D), minimize constraining influences (for example, bureaucracy). The authors emphasize that marketing and organizational and managerial factors are key for the implementation of innovation strategies [17]. Other scientists (M.V. Shashina, D.O. Mosiychuk) also divide all factors that influence the achievement of sustainable development of the enterprise into internal (economic: demand, currency stability, taxes, resource availability, qualified personnel, etc.; market: market capacity, level of competition; political: access to international markets, demographic changes, etc.) and external (operational, such as technological development, cost optimization, marketing, product diversification; managerial: development strategy, risk management, investments in personnel, etc.; financial: investment strategy, profitability and other factors). The authors emphasize that sustainable development requires synchronization of all factors, such as environmental efficiency achieved through technology (external) and production optimization (internal), and social responsibility depends on management decisions (e.g., working conditions) and external requirements (e.g., legislation). The authors also proposed an assessment tool: the sustainable development index, which integrates economic, environmental and social indicators and allows for a quantitative assessment of the impact of factors [27].

Another important factor influencing the formation of SRB (and hence its mechanism) according to scientists [18] are the following factors of digital transformation:

- digital technologies – the use of technologies such as artificial intelligence, IoT, blockchain, etc.;
- digital competition – the impact of digital competitors on business models.
- digital consumer behavior – analysis of changes in consumer behavior caused by digital technologies.

Indonesian scientists P.L. Effendi, B. Wirjodirdjo and S.I. Rosdaniah, studying the factors of sustainable business development (using the example of enterprises engaged in the supply of electricity from renewable energy sources), focus on the priority of such factors of influence as profitability, global market requirements, regular income, customer relations, partnerships, as well as the success of the value "capture" strategy (especially in achieving high sales volumes) [19].

Ph.D Hisham Shakhatreh analyzed external factors influencing SRB, identifying "...six of the most influential external factors that determine the direction of sustainable business development" [20, p. 96]: environmental legislation and regulation; physical climate change; availability of natural resources and dynamics of costs for their maintenance; environmental awareness of consumers; technological innovations; facilitation of commercial regulation to promote the growth of green business.

Finnish scientists K. Manninen and J. Huiskonen in the context of studying an integrated corporate strategy for sustainable business development identified the following factors-conditions: a) conditions of success related to the organization; b) conditions of success related to employees that enable the implementation of the SRB strategy; c) conditions related to the market that can both facilitate and hinder the implementation of the SRB strategy.

The factors-conditions of success related to the organization, scientists attributed an organizational culture focused on sustainable development, a sustainable and professional brand, and a long-term commitment to sustainable development. The factors-conditions of success related to employees include motivation and initiative to promote sustainable development, an open culture of knowledge exchange between colleagues, and sustainable development integrated into everyday

work. According to K. Manninen and J. Huiskonena, market conditions-factors include knowledge exchange and communication in the upward and downward lines (regular and active interaction between top management and employees); setting measurable and role-dependent goals (Sustainable development goals at the level of business units and individuals, which are consistent with goals at the organizational level and are included in the reward system), clarifying the consequences (the overall impact on sustainable development associated with the products and processes with which the company works is measured or, at least, understood to such an extent that it can be used as a basis for decision-making), targeted training and education on sustainable development issues, creating sustainable development projects that support daily work [21].

Similar to domestic scientists, factors of influence on the OEM of SRB are highlighted by the Slovak scientist L. Veselovska, who focuses on political, economic, social, technological and environmental factors [22, p. 478], American researchers S. Sarma, Sh. Attaran and M. Attaran cite internal factors influencing SRB (in particular, resilience, prior knowledge, motivation, cognitive properties, personality traits, social networks, and entrepreneurial alertness), while a special role in promoting the achievement of the Sustainable Development Goals at the enterprise level belongs to such factors as prior knowledge, motivation, empathy for others, and motivation [23, p. 59–60].

Interesting and thorough is the research of scientists from Poland (K. Kluza, M. Ziolo and A. Spoz), who showed the decisive influence of ESG indicators and financial instruments on the sustainable development of business (in particular, on sustainable business management models) and proved that not only innovations in technologies, products and services can ensure SRB, but also innovations in the business model itself. Such innovation involves changes in the conceptualization of business models regarding their exchanges and relationships with stakeholders and the environment. Of particular importance is the open type of innovation, among which the following categories are key for SR: the innovation process, the internal innovation system of companies, the external innovation systems of companies, aspects of cooperation and methods of open innovation for sustainability purposes [24].

Chinese scientists Xiaojing Zhao, Tengyuan Chang, Bon-Gang Hwang and Xiaopeng Deng classified the factors influencing DRR into six categories: market and economy, politics and legislation, technology and industry, socio-cultural component, entrepreneurship, organizational learning [25].

A summary of the factors influencing DRR OEM proposed by modern foreign scientists is given in Table 2.

Table 2

**Factors influencing the OEM of sustainable business development
(based on modern scientific achievements of foreign scientists)**

Author (year)	Factor groups	Influence factors
A. Mohammadian, S. H. Vares, N. Hajiheydari, D. Khajeheian, M. Kargar Shouraki (2022) [18]	Business model innovation	- value proposition - value creation - value delivery - value capture - value network
	Sustainable development factors	- economic sustainability - social sustainability - environmental sustainability
	Dynamic capabilities	- sensing - seizing - reconfiguring

End Table 2

Author (year)	Factor groups	Influence factors
	Digital transformation	- digital technologies (AI, IoT, blockchain) - digital competition - digital consumer behavior
P. L. Effendi, B. Wirjodirdjo, S. I. Rosdaniah (2024) [19]	SRB priorities	- profitability - global market demands - recurring revenue - customer relationships - partnerships - value capture
H. Shakhatreh (2024) [20]	External factors	- environmental regulation - climate change - resources and their costs - consumer environmental awareness - technical innovation - regulatory facilitation
K. Manninen, J. Huiskonen (2022) [21]	Conditions for success (organization)	- sustainable culture - professional brand - commitment to sustainable development
	Conditions for success (personnel)	- motivation - initiative - knowledge sharing - integration into daily work
	Market conditions	- vertical communication - measurable sustainability goals - knowledge of the impact of activities - education on sustainable business development - sustainable development in projects
L. Veselovska (2017) [22]	PESTE factors	- political - economic - social - technological - environmental
S. Sarma, S. Attaran, M. Attaran (2022) [23]	Internal factors	- resilience - knowledge - motivation - personal traits - social networks - entrepreneurial alertness
K. Kluz, M. Ziolo, A. Spoz (2021) [24]	ESG and business model innovation	- ESG indicators - financial instruments - open innovation: processes, internal and external systems, collaboration
X. Zhao, T. Chang, Bon-Gang Hwang, Xiaopeng Deng (2017) [25]	Impact categories	- market and economy - politics and legislation - technology and industry - sociocultural aspect

End Table 2

Author (year)	Factor groups	Influence factors
		- entrepreneurship - organizational learnin

Source: constructed by the author based on [18–25].

A comparison of the approaches of Ukrainian and foreign researchers to identifying factors of sustainable business development reveals a number of key differences related to both the methodology and the strategic orientation of the analysis.

Ukrainian scientists mostly classify factors by origin (internal/external), deepening their classification by the level of management (micro-, meso-, macro-) and paying primary attention to the economic and organizational aspects of sustainable development. The focus is on indicators such as profitability, investments, and resource efficiency. However, social and environmental components are often presented as secondary or described fragmentarily.

In contrast, foreign approaches are more based on integrated analysis using ESG (Environmental, Social, Governance) or SDGs (UN Sustainable Development Goals) models. Sustainability factors are examined in an interdisciplinary context, with a focus on innovation, digitalization, management culture, behavioral aspects and global challenges (climate change, geopolitics, market instability). At the same time, results are assessed based on quantitative indicators and standards used at the international level.

Ukrainian scientists focus on the realities of a transformational economy, where sustainability is primarily determined by access to resources, risk management, state influence, and social challenges. While foreign researchers are more focused on innovative and strategic components, such as adaptability of business models, digital maturity, dynamic capabilities, and cooperation with global stakeholders. Both domestic and foreign scientists agree that sustainable development is the result of a balance between economic, social, and environmental efficiency in the context of globalization and new challenges. The main difference between the approaches is the deeper systematicity, complexity, and technological sophistication of foreign approaches, while Ukrainian ones remain mostly applied, with a focus on economic functionality and state regulation.

We believe that currently the fundamental structural factors influencing the formation of the OEM of SRB for Ukrainian business should include innovation (without which there can be no talk of sustainability) and artificial intelligence (AI) technologies.

Innovation and artificial intelligence play a key role in ensuring the sustainable development of domestic business, as they allow enterprises to adapt to the dynamic external environment, increasing efficiency and competitiveness. In conditions of limited resources, military instability and global challenges, the implementation of innovative technologies becomes critically important for the survival and growth of companies. New products, processes and business models based on innovation will allow businesses to reduce costs, improve the quality of goods and services and meet the requirements of sustainable development.

Artificial intelligence, in particular, opens up new opportunities for data analysis, risk forecasting, automation of routine processes and personalization of customer experience. This allows businesses to make more informed management decisions, respond quickly to market changes, and improve productivity (for example, AI can help optimize logistics chains, reduce energy consumption, or detect fraud in financial transactions – all of which contribute to achieving sustainability goals).

In the context of digital transformation, Ukrainian business has a unique chance to use technological breakthroughs as a lever for development. The introduction of innovations and AI not only increases the efficiency of companies, but also creates conditions for preserving the

environment, developing human capital, and forming a new quality of management. It is technological modernization and the intelligent use of data that will allow Ukrainian companies to integrate into global value chains and strengthen their position in the international market as responsible and sustainable players.

Conclusions. Summing up, it should be noted that the formation of an organizational and economic mechanism for sustainable business development in Ukraine is influenced by structural factors of influence that are multidimensional and cover both the internal potential (resources, business processes, management decisions) of the business and the external environment, including political, social, economic, scientific and technical and environmental aspects of development. To effectively manage sustainable development, Ukrainian companies in the context of the transformation of the national economy need to implement monitoring systems, adapt strategies to external changes and invest in sustainable infrastructure and personnel. It should be noted that businesses that operate in accordance with ESG principles, introduce innovations and apply the latest technologies (including AI) in their activities have more competitive advantages, better prospects for access to international financing and form a positive image among stakeholders.

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