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**INFORMATION AND ANALYTICAL SUPPORT FOR STRATEGIC MANAGEMENT  
OF SUSTAINABLE DEVELOPMENT OF INDUSTRIAL ENTERPRISES**

*The article examines the regulatory framework that regulates the processes of compiling non-financial reporting at the international and national levels, and also summarizes methodological approaches for processing indicators that characterize the sustainable development of an enterprise. It is noted that the main requirements for compiling sustainable development reporting are defined by the standards of the Global Reporting Initiative, the International Financial Reporting Standards for Sustainable Development, and the European Reporting Standards in the field of sustainable development. These standards regulate the content of non-financial reporting, but generally do not have unified requirements. For Ukrainian enterprises, the most important are the European Reporting Standards, which determine the structure of information important for the analysis of the sustainable development of an enterprise. Such important elements as components of analysis (economic, environmental, social, managerial, others) are highlighted. Among other things, the importance of focusing on management in the field of sustainable development, strategies, risks, and metrics is emphasized. A generalized structural-logical model of forming information and analytical information for the strategic management of sustainable development of enterprises is presented. The main methodological approaches to the analysis of sustainable development were also systematized. In addition to the traditional economic, environmental, social and managerial components, scientists distinguish a number of others, organizational, technological, risky. Based on the generalization of current approaches, the article formulated the goal, objectives and stages of the analysis of the sustainable development of the enterprise.*

**Keywords:** *sustainable development; strategic management; methodology; information; non-financial reporting; stages of analysis.*

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**ІНФОРМАЦІЙНО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ СТРАТЕГІЧНОГО  
УПРАВЛІННЯ СТІЙКИМ РОЗВИТКОМ ПРОМИСЛОВИХ ПІДПРИЄМСТВ**

*В статті досліджено нормативну базу, яка регламентує процеси складання нефінансової звітності на міжнародному та національному рівнях, а також здійснено узагальнення методичних підходів для обробки показників, які характеризують стійкий розвиток підприємства. Зазначено, що основні вимоги щодо складання звітності зі сталого розвитку визначені стандартами Глобальної ініціативи зі звітності, Міжнародними стандартами фінансової звітності для сталого розвитку та Європейськими стандартами звітності у сфері сталого розвитку. Зазначені стандарти регламентують зміст нефінансової звітності, однак загалом не мають уніфікованих вимог. Для українських підприємств найбільш важливими є Європейські стандарти звітності, які визначають структуру важливої для аналізу стійкого розвитку підприємства інформації. Виокремлено такі важливі елементи як складові аналізу (економічна, екологічна, соціальна, управлінська, інші). Серед іншого наголошено на важливості робити акцент на управління в сфері сталого розвитку, стратегіях, ризиках та метриках. Представлено узагальнену*

*структурно-логічну модель формування інформаційно-аналітичної інформації стратегічного управління стійким розвитком підприємств. Також було систематизовано основні методичні підходи до аналізу стійкого розвитку. Окрім традиційних економічної, екологічної, соціально та управлінської складових науковці виділяють низку інших, організацій, технологічну, ризиковану. На основі узагальнення актуальних підходів в статті було сформульовано мету, завдання та етапи аналізу стійкого розвитку підприємства.*

***Ключові слова:** стійкий розвиток; стратегічне управління; методика; інформація; нефінансова звітність; етапи аналізу.*

**Problem statement.** The growing public interest in increasing business responsibility for environmental impact and social issues is driving new requirements for information and analytical support in the strategic management of sustainable development. The basis for strategic management of an enterprise's sustainable development should be continuous monitoring of key indicators that reflect the main components of the enterprise's functioning aligned with the concept of sustainable development.

Accordingly, the importance of sustainable development reporting is growing, and its quality can be improved by reviewing and improving the methods enterprises use to analyze sustainable development indicators.

**The purpose of the article** is to summarize the regulatory framework for sustainable development reporting, from which basic methodological approaches to enterprise sustainable development will be developed, serving as the basis for strategic decision-making.

**Review of literary sources.** Currently, there is no single approach or set of recommendations for compiling non-financial reporting or for analyzing an enterprise's sustainable development. Existing methodological approaches to the analysis of the sustainable development of enterprises can be grouped into the following main areas: fragmentary analysis of a set of mainly financial indicators [1, 2]; comprehensive analysis of indicators of economic, social and environmental components [3]; comprehensive analysis of indicators of environmental, social and management components [4]; analysis of an integral indicator of sustainability [5, 6].

**Presentation of the main material.** The basis for ensuring high-quality monitoring of the processes of sustainable development of enterprises should be:

first, studying and taking into account the regulatory framework that regulates the processes of compiling non-financial reporting at the international and national levels;

secondly, selecting components of the analysis that correspond to the concept of sustainable development (economic, environmental, social, and others);

thirdly, forming a list of indicators that will be used in the analysis process;

fourthly, selecting methodological approaches for processing indicators.

The basic requirements for compiling sustainable development reporting are defined by the standards of the Global Reporting Initiative, the International Financial Reporting Standards for Sustainable Development, and the European Reporting Standards in the field of sustainable development.

The Global Reporting Initiative (GRI) is an independent international non-profit organization that sets the most widely used sustainable development reporting standards in the world. The organization was founded in 1997 and currently helps companies and governments transparently disclose their environmental, social, and economic impacts, covering topics such as climate change, human rights, and governance [7].

The GRI Standards can be considered the most widespread sustainability reporting system in the world. The GRI Standards are used by more than 14 thousand organizations in more than 100

countries. Currently, 42 Global Reporting Initiative (GRI) standards have been developed, which to one degree or another relate to sustainable development issues. In 2024, standards were developed on Mineral Resources (GRI 102), Biodiversity (GRI 101), and in 2025 – Climate Change (GRI 102) [8].

In 2021, the International Sustainability Standards Board (ISSB) was established to develop standards for sustainability disclosure; to ensure the informational interests of investors and global market participants in sustainability [9].

ISSB strives to develop standards that are cost-effective, useful for decision-making, and market-based. In general, ISSB contributes to the formation of a comprehensive global framework for sustainability disclosure in accordance with the needs of investors and financial markets.

Sustainability issues are also regulated by the International Financial Reporting Standards for Sustainable Development (Sustainability Reporting Standards). The standards are developed by the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISBS). In particular, the first standards, IFRS S1: General Requirements for Financial Disclosures on Sustainability and IFRS S2: Detailed Requirements for Climate Disclosures, entered into force in January 2024 [9]. Both standards disclose information on Governance (risk management processes), Strategy (risk management approaches), Risk Management (risk identification and monitoring procedures), and Metrics and Targets (performance measurement).

The European Sustainability Reporting Standards (ESRS) are binding EU rules (adopted in 2023) requiring companies to disclose ESG information in detail. The ESRS are based on Directives of the European Parliament and the Council of Europe, which have contributed to the implementation of sustainable development principles in practice, not only in management, but also in analysis.

Thus, Directive 2013/34/EU of the European Parliament and of the Council of Europe regulated the harmonization of national provisions on the content of financial statements and the management report. The main purpose of financial reporting, as specified in the Directive, is to improve corporate governance.

Directive 2014/95/EU of the European Parliament and of the Council of Europe expanded the requirements for the presentation of detailed company data and determined the need to present non-financial information on:

- the impact of the company on the environment (emissions, pollution, use of energy and water sources, etc.);
- measures taken to implement the provisions of the International Labor Organization on working conditions and safety, health protection, social dialogue, respect for human rights, issues of combating corruption and bribery.

The Directive also required companies to disclose information on the following reporting areas: business model; policies, including due diligence processes; the results of these policies; risks and risk management; and key performance indicators relevant to the business.

Directive 2022/2464 of the European Parliament and of the Council of 11 December 2019 on corporate sustainability reporting concerns the responsibility of enterprises (large, small and medium-sized) to disclose information included in their management reports (Governance Report).

Directive 2022/2464 entered into force in January 2023 and sets out the rules for companies to report in accordance with the European Sustainability Reporting Standards (ESRS). Under the ESRS, companies must report on both their impact on people and the environment, and how social and environmental issues create financial risks and opportunities for the company. Reporting under the ESRS is planned to start in 2024, with information to be provided in 2025.

According to the European Sustainability Reporting Standards, companies in the reporting process must:

first, present information according to three components - environmental, social and management characteristics;

secondly, focus on four aspects, in particular, sustainable management; strategies that take into account the global goals of sustainable development; risks associated with taking into account the negative impact on the environment; metrics (indicators) that companies use to analyze sustainable development regardless of industry affiliation;

thirdly, generate data on the sustainable development of the enterprise at three levels: industry-independent level (requirements for all companies); industry-specific level of disclosure of information (taking into account industry characteristics); corporate level, at which company-specific information is disclosed [13].

It should also be noted that information on sustainable development should be structured from the point of view of functional areas, in particular, it is envisaged:

- systematization of goals and a set of indicators formed in accordance with the three levels presented above;
- disclosure of information related to the management of various aspects of sustainable development;
- analysis of information on the impacts, risks and opportunities of the enterprise in the field of sustainable development;
- assessment of the sustainable development strategy.

Thus, the standards governing the preparation of sustainability reporting currently include:

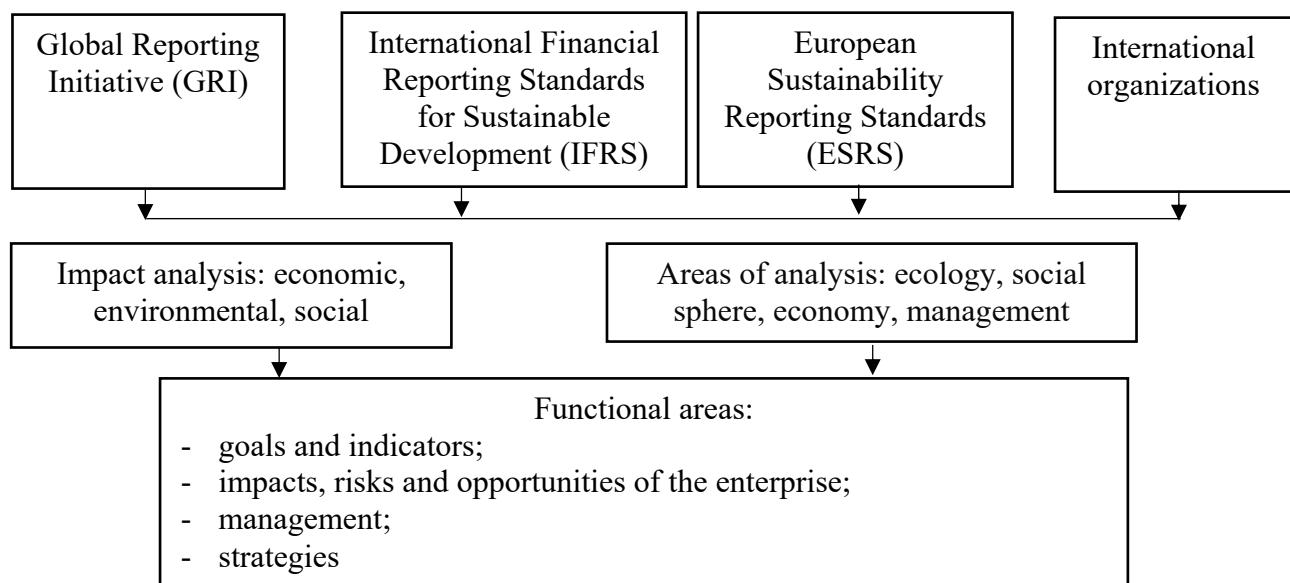
The 17 Sustainable Development Goals, which can be considered important principles or standards adopted by the global community for dissemination;

The Global Reporting Initiative (GRI);

The International Financial Reporting Standards for Sustainable Development (IFRS S);

The European Sustainability Reporting Standards (ESRS).

The generalized logic of forming a methodology for analyzing the sustainable development of an enterprise is shown in Fig. 1.



Source: constructed by the author.

**Fig. 1. Regulatory framework and logic of analysis of sustainable development of enterprises**

The presented standards define the procedures for preparing sustainability reports, as well as the analysis procedures based on the information included in the reports. Companies have the

opportunity to use different standards and, accordingly, include different amounts of information on sustainable development. In addition, investors have the opportunity to use information prepared by professional analysts. There are several companies operating in the analytical services market that monitor sustainability indicators and provide investors with an independent assessment of the effectiveness of various companies in the areas of ecology, social responsibility and corporate governance.

Independent ESG ratings are formed by the following companies:

MSCI ESG Research LLC is a company that has been conducting ESG research since 1972. The company conducts in-depth analysis of the complex of environmental, social and governance (ESG) business practices of companies around the world and forms ESG ratings on this basis [14].

Morningstar Sustainalytics is a global company specializing in research and formation of company ratings in the field of ESG. The services provided by the company include conducting an analysis of companies' activities based on ESG components, determining company ratings, advising investors, and advising companies on the implementation of sustainable development principles [15].

S&P Global is a global company with many years of experience in presenting financial and analytical information on the state of global capital markets, raw materials, energy, and other industry markets, an important part of which is information on the environmental, social, and management aspects of companies' activities [16].

In Ukraine, the practice of compiling Sustainable Development Reporting has developed to some extent in recent years, but unsystematically and without clear requirements for form and content. The carriers of such practices were, first of all, foreign enterprises operating in Ukraine, as well as leading Ukrainian enterprises operating in global markets and placing their own shares on international exchanges.

On June 25, 2025, the Cabinet of Ministers of Ukraine approved a draft amendment to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", which provides for the introduction of mandatory sustainable development reporting for certain categories of enterprises. Accordingly, in Ukraine, the process of implementing reporting begins in 2026 and provides for the obligation, primarily for large companies, to ensure the preparation of sustainable development reports from 2027 with submission for the first time in 2028. For small and medium-sized enterprises that direct shares for participation in stock exchange trading, reporting will be prepared for 2029 [17].

Non-financial reporting is an information base for analyzing sustainable development indicators. In addition, corporate non-financial reporting acts as an additional source of financial information, reflects information on social responsibility, and "socially active behavior directly affects the reputation of a business" [18, c. 675].

Currently, there are no unified requirements for sustainable development reporting, and therefore, enterprises independently choose both the name of the report and the form and set of indicators of such reports. In practice, both foreign and Ukrainian enterprises use the following reports: corporate social responsibility report, sustainable development report, and ESG reports. ESG (Environmental, Social, and Governance) report is a transparent disclosure of data on the environmental, social, and management activities of a company. This is a non-financial report that demonstrates the sustainability of a business, its impact on the environment and society, as well as the level of corporate governance, which is critically important for investors, partners, and regulators.

The lack of uniform requirements for sustainability reporting can be seen as a positive characteristic, since companies have freedom to present relevant information, but on the other hand,

this leads to significant differences in the presentation of reporting in companies in different countries.

In the context of standardization of sustainability reporting, as well as taking into account the request from various categories of stakeholders for an objective and independent assessment of results in the field of sustainable development, there was a need to increase transparency and use unified methodologies for assessing the sustainable development of enterprises.

After focusing on the implementation of the Sustainable Development Concept at different levels, there was a need to develop indicators that would be taken as the basis for developing strategic guidelines and, accordingly, conducting an analysis.

The basic approach for analyzing sustainable development at the national level was developed by the Sustainable Development Commission in 1995 with further improvement. According to existing methodologies, 50, 90 or 134 indicators can be selected, which are traditionally grouped into three areas: economic, social and environmental. Among the most important criteria for selecting indicators, the following were selected: indicators are relevant for all countries; indicators contain information that is not reflected by other indicators; indicators are easily accessible for calculation [19].

In scientific sources, several approaches to analyzing the sustainability of an enterprise are used, which differ in the components of sustainable development included in the methodology (economic, environmental, social, managerial, others) and data processing methods (complex analysis or calculation of integral indicators).

Thus, I.I. Smachilo considers individual indicators of sustainable development, on the basis of which he calculates the general indicator of sustainable development and conducts a cluster analysis of the sustainable development of different enterprises in comparison. For the analysis, the indicators of sustainable development were used for operating costs, for sales costs, for modernization costs, for product price, for savings, for investment attractiveness indicators, and others [1].

I.V. Herghilgiu, I.-B. Robu, A. Vilcu, M. Pîslaru consider organizational sustainability in terms of traditional components, but emphasize the lack of consensus on the methodology, methods, and indicators of sustainable development analysis. Thus, the economic dimension is considered through the financial condition of the enterprise. Environmental indicators are studied through the economic capabilities of the enterprise in achieving environmental goals. Scientists call the social dimension the most complex, since the perception of social issues is determined by differences in lifestyles and cultural values [3].

In the article O. Solodovnik, O. Maidannik presented the main approaches to assessing the materiality of issues related to sustainable development: materiality of impact, which reflects the significant impact of the company's activities on people or the environment; financial materiality means the importance of information about risks and opportunities, as well as their impact on the financial condition of the enterprise; double materiality, which involves a combination of the previous two approaches [20].

M.O. Kravchenko and V.V. Prudky focus on "the anti-risk essence of the concept, emphasizing that sustainable development is oriented towards minimizing risks and threats" [21, p. 295]. M.O. Kravchenko and V.V. Prudky proposed a model for assessing the sustainable development of an enterprise, which is based on the hierarchical structure of calculating the integral indicator of stability (sustainability) and involves systematizing the coefficients of primary factors, presenting them in the form of group indicators and determining on this basis the development indices for each component (economic, social and environmental). The authors also propose a range of possible values of intermediate indices for each component, in particular, these are four intervals: highly effective state – 0.9–1.0; stable state – 0.6–0.8; unstable state – 0.3–0.5; stability is not

ensured – 0.0–0.2. Scientists also introduce a risk factor into the model, but do not provide a quantitative assessment [21].

The application of an integral approach to the methodology for analyzing the sustainable development of enterprises is presented in the work of [6]. L.M. Filipishina considers, in addition to economic, social and environmental sustainability, additionally market sustainability and risky sustainability. By market sustainability, the author understands, first of all, factors external to the enterprise, in particular, the presence of bodies that manage sustainable development, the presence of a legislative framework on sustainable development, and others [6, p. 282].

Risk resilience, among other things, is interpreted as the ability of an enterprise to withstand extreme internal and external loads [6, p. 282]. In our opinion, this approach is debatable, since development resilience is mainly an internal characteristic, and market resilience and risk resilience contain factors mainly of the external environment.

Accordingly, the proposed methodology for calculating the "development resilience" index, which is determined on the basis of the geometric mean of complex indicators of economic, environmental, social, risk and market resilience, does not fully reflect the state of resilience as a state of the internal system [6].

O.V. Lagodienko, S.V. Rudenko and N.V. Lagodienko, emphasize the "need to create a complete picture of the enterprise's position regarding the implementation of ESG criteria in the strategy, ... as well as justification for the implementation of each of the criteria – environmental, social and corporate governance" [4]. O.V. Lagodienko, S.V. Rudenko and N.V. Lagodienko note that "assessment of a company's compliance with ESG (environmental, social and governance) criteria is becoming an increasingly important aspect of sustainable development both at the national and global levels" [4].

M. Pislaru, I.V. Herghiligi and I.B. Robu offer a quantitative assessment tool based on the study of two main characteristics of sustainable development of companies: corporate environmental performance and corporate financial performance [2].

In the article [5], a model for assessing the sustainability index is proposed, which is based on taking into account five components of sustainability: social, environmental, economic, technological progress and efficiency management.

Based on the study of existing approaches to the analysis of sustainable development of an enterprise, we will present our own vision of this issue.

Thus, the purpose of the analysis of sustainable development of an enterprise, in our opinion, is a comprehensive study of the company's progress in implementing global sustainable development goals into the practice of the enterprise's functioning and the effectiveness of these processes in terms of key areas of responsibility.

The information base of the analysis is formed by forms of non-financial reporting that can be compiled and used by the enterprise, in particular: a sustainable development report, an integrated report, a management report, a report on corporate social responsibility.

It is advisable to present the task of sustainable development analysis in the following version:

- formation of an information database (in the form of a summary), which covers not only financial indicators, but also reflects all aspects of the enterprise's functioning in a structured form;
- implementation of issues of environmental, social, economic responsibility and others in the field of management, through planning, development of strategies and constant monitoring of risks;
- constant monitoring of practices and results of the enterprise's activities in the field of sustainable development;

- assessment of the impact of the enterprise on the external environment: economic, social and ecological;
- identification of threats to the sustainable development of the enterprise in order to develop measures to minimize their impact on the results.
- presentation of information on environmental, social, economic responsibility, management efficiency and other issues in the public space, which indicates the transparency of the enterprise's activities.

As the main stages of the analysis of sustainable development, we offer:

1. Determination of the components of sustainable development, which are taken as the basis of the analysis. The three-component analysis model, which provides for economic, environmental and social components, can be supplemented with other components, managerial, organizational, risk assessment.

2. Formation of a set of indicators for each component and development of a hierarchical structure of a comprehensive analysis.

3. Substantiation of assessment criteria and approaches to interpreting values for each component of the analysis.

4. Determination and study of the impact of factors of sustainable development of the enterprise.

**Conclusions and prospects for further research.** The processes of preparing non-financial reporting are regulated by international standards that specify the concepts of sustainable development and determine the content of the analysis of the sustainable development of an enterprise. Among the main standards, the content of the Global Reporting Initiative, the International Financial Reporting Standards for Sustainable Development and the European Reporting Standards in the field of sustainable development was disclosed. Among the main problems remain that these standards do not have unified reporting requirements, and therefore, the information used by stakeholders may differ significantly. The article also presents a generalized structural and logical model of the formation of information and analytical information for the strategic management of sustainable development of enterprises, which includes such elements as types of impacts of enterprises on the environment, components of analysis, levels of analysis, functional areas of analysis. The main methodological approaches to the analysis of sustainable development were also systematized. Further research is required to test the proposed analysis algorithm in the conditions of different enterprises and organizations.

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