

Kyiv National University of Trade and Economics

Department of Management

FINAL QUALIFYING PAPER

on the topic:

**MANAGEMENT OF SOCIAL RESPONSIBILITY OF THE TRADE
ENTERPRISE**

(based on the materials of the Limited Liability Company Epicentr K)

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INTRODUCTION

Relevance of research. With the growing level of competition in the domestic market, the development of European integration processes in Ukraine, the issue of social responsibility of enterprises is becoming increasingly important. In world practice, activities in the field of corporate social responsibility allow to increase the business reputation and capitalization of the company and to establish an effective and balanced relationship with stakeholders. Therefore, companies that are trying to find ways to increase their competitive advantages, opportunities and reduce threats, are adopting foreign examples of corporate social initiatives. Due to this, the number of socially responsible practices of enterprises is growing, as well as the interest of society in them.

The purpose of the study is to develop proposals to improve the process of managing the social responsibility of the Limited Liability Company Epicentr K on the basis of a certain theoretical and methodological basis and the results of the study of corporate social responsibility of the enterprise.

In order to achieve the goal of the study, the following *tasks* were identified:

- to reveal the theoretical foundations of the essence of corporate social activity, methods of assessing the social responsibility of enterprises and scientific approaches to the management of social responsibility;
- to assess the results of the enterprise and the state of social responsibility of Epicentr K LLC;
- develop proposals for improving the social responsibility of the enterprise and forecast the results of their implementation in the enterprise.

Object of the research is the process of social responsibility management in trade enterprise.

Subject of the research is theoretical, methodical and practical aspects of the process of social responsibility management at the trade enterprise.

Methodological and information base of the study is represented by current laws and regulations, scientific works of domestic and foreign scientists, public statistical and analytical publications, as well as materials of financial statements of the company and its management accounting for 2018-2020.

Research base: Limited Liability Company Epicentr K.

To achieve the objectives, the following *research methods* were used: analysis and synthesis, logical generalization, method of comparative, coefficient analysis, statistical methods, grouping methods and expert evaluation. A tabular and graphical method was used to present the results of analysis and planning. Planning and analytical calculations were performed using an Excel spreadsheet.

Approbation of research results. The main provisions and results of the research were published in the scientific article "The concept of social responsibility of the enterprise: application of corporate social responsibility on the example of trade enterprise", which is published in a collection of scientific articles "Management: imperatives and challenges" on p.32.

The structure and scope of paper The final qualifying paper consists of an introduction, three parts, conclusions, references and appendices.

PART 1

THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF SOCIALLY RESPONSIBLE BEHAVIOR AND MANAGEMENT OF SOCIAL RESPONSIBILITY OF THE TRADE ENTERPRISE

1.1. The essence of socially responsible behavior of the enterprise and methods for its evaluation

The concept of social responsibility emerged in the late twentieth century. It is not yet fully established and there is no single approach to defining the interpretation of social responsibility, but its essence remains unchanged, business must be socially oriented towards its stakeholders. The concept of social responsibility in relation to business means that the firm functions to accomplish its financial objectives and serves the society as well [25].

Most definitions of corporate social responsibility describe it as a concept where companies integrate social and environmental concerns into their business operations and into interactions with their stakeholders on a voluntary basis.

An analysis of the literature on corporate social responsibility undoubtedly points to the essence of this concept, which is deeply rooted in intensively progressive relations with stakeholders in the field of management. Building sustainable and positive relationships with all stakeholders related to business management is a starting point for ethical business conduct and attention to the social and environmental environment. The use of the concept of social responsibility at the enterprise level is intended to establish high-quality two-way communication with the target groups on which the company's growth depends. The reputation of a responsible organization brings social recognition, followed by both sales growth and the stability of the company's development in the long run.

The evolution of corporate social responsibility dates back to the 1950s, when the first unrest of social conscience among management practitioners and theorists was felt. In the works of Keith Davis, since the 1950s, it is noted the need for business participation in socially responsible behavior. Corporate social

responsibility as a concept began to be taken seriously in the 1970s, when big business was accused of several misdemeanors related to unbridled contempt for the environment and society as a whole [25, 27].

The concept of corporate social responsibility is defined differently by different authors and organizations.

Bowen is considered the first scientist to define the concept of corporate social responsibility. Bowen defined the social responsibility of a businessman as follows: ‘It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society’ [11].

Carroll and Buchholtz indicate four levels of Corporate Social Responsibility in business, namely: economic level, referring to sustainable development, carrying out due policy of the division of earned profits; legal level, referring to compliance with legal requirements, providing products compliant with regulations; ethical level, referring to the ethical consistency of an enterprise, activities compliant with social expectations; philanthropic level, referring to charities, supporting art and education, improving the quality of social life [25].

The European Union published in 2001 a Green Paper on Corporate Social Responsibility defining CSR as: “The voluntary integration of companies’ social and ecological concerns into their business activities and their relationships with their stakeholders. Being socially responsible means not only fully satisfying the applicable legal obligations but also going beyond and investing ‘more’ in human capital, the environment, and stakeholder relations” [10].

Corporate social responsibility has been defined by the Harvard Business Review (2020) as: “The continuing link between business commitment and compassion to behave ethically and create competitive advantages while improving the quality of life of the workforce” [14].

The lack of a clear-cut definition of CSR has resulted in a wide variation of its practical use. Some managers view CSR as an obligation, some define it as a considered proactive behavior, and still others believe it is nothing more than a

reactive action or simply charity. This divergence in managerial perceptions is partly due to the heterogeneous factors that influence CSR behavior and practices [2].

For a more accurate understanding of the essence of social responsibility, consider the interpretation of this category in the various sources listed in table 1.1.

Table 1.1

Definitions of corporate social responsibility

Source	Definition
Green Paper on Corporate Social Responsibility [10]	The voluntary integration of companies' social and ecological concerns into their business activities and their relationships with their stakeholders. Being socially responsible means not only fully satisfying the applicable legal obligations but also going beyond and investing 'more' in human capital, the environment, and stakeholder relations.
United Nations Industrial Development Organization (UNIDO) [42]	Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.
ISO 26000 standards on Corporate Social Responsibility [18]	The responsibility of an organization for the impacts of its decisions and activities on society and the environment, resulting in ethical behavior and transparency which contributes to sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders; complies with current laws and is consistent with international standards of behavior; and is integrated throughout the organization and implemented in its relations.
The World Business Council for Sustainable Development (WBCSD) [17]	Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large.

Source: formed on the basis of elaboration [10, 42, 18, 17]

In our opinion, the most complete is the definition of corporate social responsibility as an initiative, systematic activity of enterprises to form relationships with society, consumers, partners and other organizations in order to reconcile and meet the social, economic, ethical interests of all stakeholder groups to achieve both economic and social outcomes on mutually beneficial terms.

Companies that have chosen a strategy of social responsibility receive a number of benefits, namely: the formation of a positive image of the company; increasing investor interest; improving relations with the public and local authorities; increase motivation and productivity of employees; increase in sales and market share [16].

In scientific articles and research, many different authors identify different ways and methods of assessing and measuring the social responsibility of the enterprise. Fig. 1.1 shows the most common ways to assess the social responsibility of the enterprise.

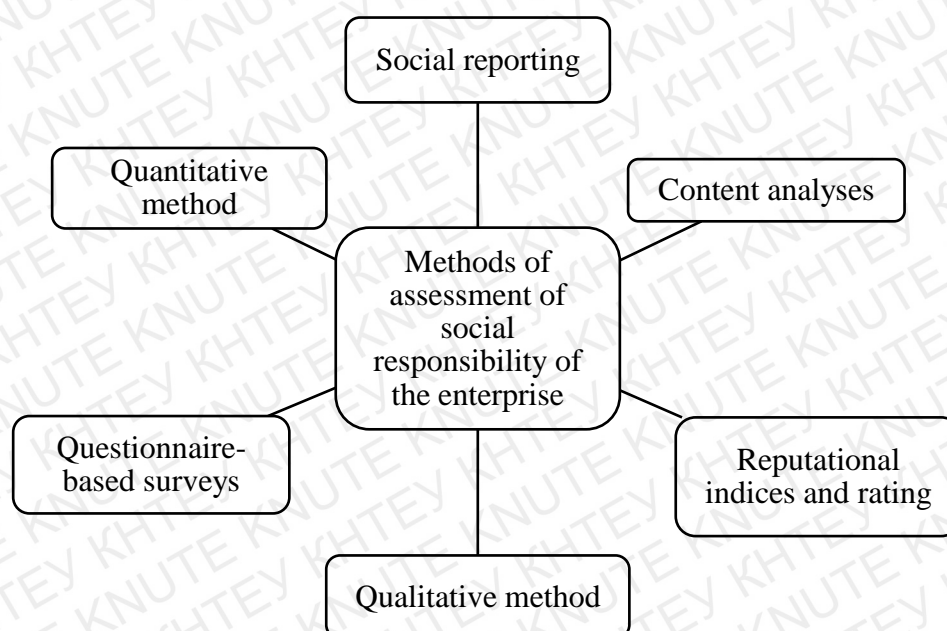


Fig. 1.1. Methods of assessing corporate social responsibility

Source: formed on the basis of elaboration [12, 2, 19, 27, 22, 9]

A search and analysis of publications on the assessment and measurement of social responsibility showed that the most used are several methods for assessing social responsibility: assessment is carried out using social reporting, content analysis, reputation indexes and ratings, questionnaires based on questionnaires, qualitative and quantitative methods [2, 9, 12, 22, 27].

Social reporting or disclosure method provides for the collection and analysis of information used to measure social responsibility, from sources such as company financial statements, non-financial reports of companies, corporate social

responsibility reports, the company's website, the media, periodicals (thematic newspapers or magazines), to draw conclusions about the social activities of the company and its effectiveness [3].

Abroad, the most common approaches to the formation of non-financial reporting are reporting using the principles of the Global Compact (provides for the preparation of a Report on the implementation of the principles of the Global Compact); reporting based on the Global Reporting Initiative system (provides for the formation of the Sustainable Development Report, which discloses information about the company's activities in the economic, environmental and social spheres of management); AA1000 reporting (preparation of the Corporate Social Responsibility Report based on dialogue with stakeholders) [19].

Content analysis generally includes determining the constructs of interest, seeking information about these constructs and codifying qualitative information to derive quantitative scales that can be used in subsequent statistical analyses [2]. Content analysis differs in the number of evaluated measurements and the complexity of coding [18].

The most popular and most widely used approach to measuring social responsibility is reputation indices compiled by specialized rating agencies. Various social agencies study the effectiveness of social actions of companies and evaluate them accordingly in view of their various social, environmental and other activities [19].

These agencies collect information on CSR activities through a variety of sources, such as surveys and interviews with various respondents, knowledgeable observers, business people, company employees, the company's website, the company's annual financial statements and thematic journals. There are many independent agencies from around the world (Dow Jones, Ethibel, FTSE, Business in the Community, James Ethics Center, ECPI, EIRIS, OEKOM Research AG), which compile and publish a rating of corporate social responsibility. These organizations independently create their own indices, and with their help measure

the effectiveness of companies that behave responsibly in relation to society, the environment, the environment [18].

The most common of the indices used are the Dow Jones Sustainability Index (calculated on a large number of parameters by filling out special annual questionnaires. The data obtained are checked by a specially authorized auditor), FTSE4Good Index (three areas are taken into account for calculation). index: environmental sustainability of companies, shareholder relations and attitudes towards human rights. FTSE4Good is a stock group of indices designed to increase investment in companies that meet generally accepted corporate responsibility standards, the Domini Social Index (DSI), weighted by the capitalization index of 400 companies selected by social and environmental criteria. companies producing weapons, alcohol, tobacco, nuclear energy and gambling. The assessment is based on 9 factors, which are characterized by the principle of "strong and weak positions") [18, 12, 19]. Usually, based on the calculation of indices, ratings of enterprises are formed according to the level of implementation of CSR practices.

Questionnaire survey is an approach to assessing social recovery, which is based on collecting information about the activities of the company on social responsibility through questionnaires or interviews with company employees, managers, experts in the field, knowledgeable respondents [9]. Questionnaire-based surveys are commonly used when a particular company is not rated by a rating agency and corporate reports are not available or insufficient for meaningful content analysis [22].

The use of single-dimension-based Measure of CSR is approach, in which the focus is on any dimension of CSR, like environment protection, charitable donations, or research and development. The use of a single-dimension-based construct of CSR is problematic, as one dimension does not portray the breadth of the CSR concept [19].

The results of the evaluation give the company the opportunity to identify the strengths and weaknesses of CSR practices and justify areas for improvement. That is, CSR assessment methods are important tools for management decisions.

1.2. Scientific approaches to the process of social responsibility management in trade enterprises

The concept of corporate social responsibility management has been studied by many scientists and researchers at different times. The scientific literature presents a large number of general models of corporate social responsibility management. Among them the best known: Carroll's Model, Stakeholder Model, Triple Bottom Line Model, Friedman Model [20, 4, 5].

Carroll's Model. Carroll developed a theory of how a corporation interacts with the surrounding community and the world. Carroll has proposed a CSR concept, Carroll's Pyramid of Corporate Social Responsibility. The basis of A. Carroll's pyramid is economic responsibility, because companies were created as producers of goods and services, which allowed to meet the needs of society and, consequently, to make a profit [5]. The main idea of Carroll Pyramid is to apply CSR projects in the order form. Companies should apply social responsibility by achieving economic objectives at the first level through maintaining sustainability and profitability. Only then it can move to the next stage which is the commitment to recognize regionally and internationally laws and obligations [4]. Carroll's theory is composed of four obligations that create a foundation or infrastructure for the business's responsibilities toward society: economic, legal, ethical, philanthropic [5]. Fig. 1.2 shows an image of the Carroll's pyramid.

Economic responsibility. Money is the basis of doing business because it is vital to the survival of the business. According to the model, the first step in implementing social responsibility is to make a profit [5].

Legal liability. Businesses must comply with laws and regulations. A responsible corporation abides by the law because honest business has a positive impact on economies and societies [4].

Philanthropic responsibility. This is a voluntary activity of the enterprise. The company wishes to participate in non-mandatory public events. Philanthropic responsibility is a tribute to society, an activity dedicated to the expectations of society. Only after that third level come, which is the commitment to ethical

standards. Finally achieving the last level, where companies contribute to the philanthropic responsibilities required by society and environment [4].

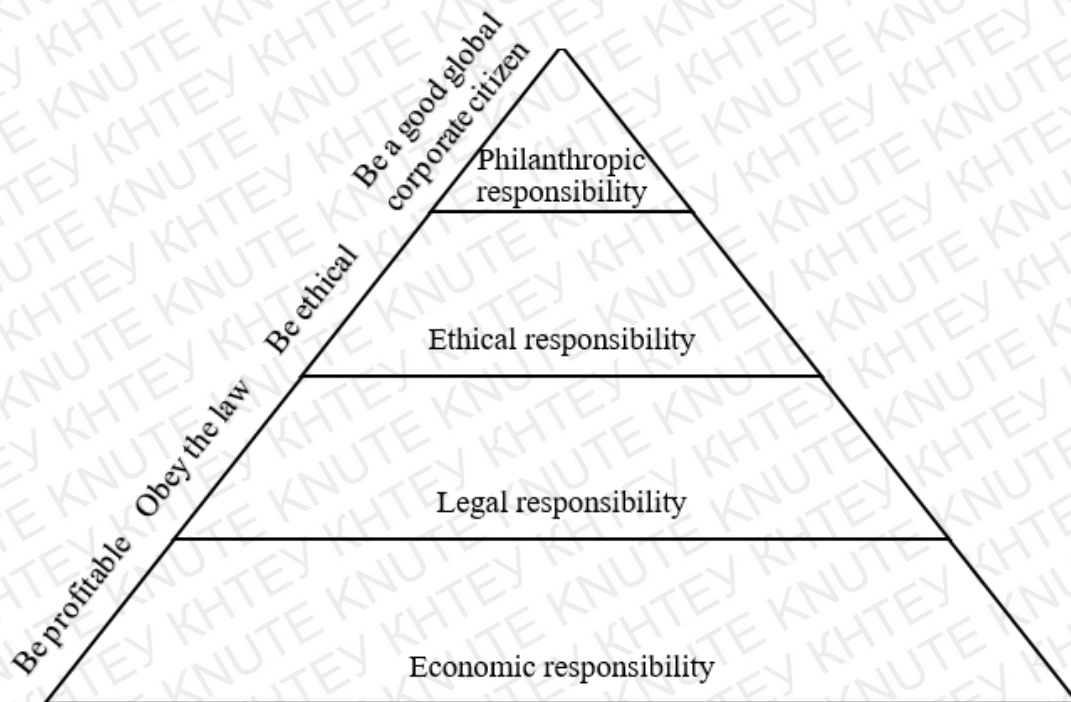


Fig. 1.2. Carroll's corporate social responsibility pyramid

Source: developed by the author on the basis [5]

The Triple Bottom Line theory was created by John Elkington. Three dimensions of Triple Bottom Line: economic, social, environmental, must obtain sustainable results.

Economic dimension: according to the theory, the most important thing for a company is not to make high profits, but to achieve long-term sustainability and early profits. Develop a strategic plan by calculating costs and taxes, forecasting factors, assessing market performance and avoiding maximum risk [5].

Social dimension: businesses need to pay attention to their social issues as well as pay attention to their finances. Once community priorities have been set, shareholders must make decisions to best meet social needs. For a business to be stable for a long period of time, the social activity of a business corporation must best meet the needs of society [20, 4].

Ecological dimension: businesses must respect the environmental aspect of their activities. Companies must pay attention to environmental change and

comply with environmental laws, be careful in consuming natural resources. Companies can use alternative energy sources, adhere to responsible consumption of resources. These factors support environmental sustainability. Sustainability is the main goal of this concept, companies must use TBL to achieve sustainable profits and long-term social and environmental projects [4].

The stakeholder model belongs to R. Edward Freeman [20]. Stakeholder theory assumes that the goals of a corporation can only be achieved by protecting and balancing the interests of different groups of stakeholders. The interests of all stakeholders should be respected. Stakeholder theory requires full transparency of all business processes with all stakeholders. Lack of transparency can allow business leaders to use their influence and ignore community requirements when making a profit [4].

PART 2

INVESTIGATION OF THE PROCESS OF SOCIAL RESPONSIBILITY MANAGEMENT AT THE TRADE ENTERPRISE “EPICENTR K” LLC

2.1. Analysis of the enterprise’ results of activities and its socially responsible behavior

Epicentr K LLC is a network of shopping centers in Ukraine, founded in 2003 by Alexander Herega and Halyna Herega. Epicentr K has evolved from construction hypermarkets and has grown into the largest network of shopping centers in Ukraine.

The company defines its goal as creating the most favorable conditions for the construction, repair and arrangement of the home of every inhabitant of Ukraine. Epicentr K aims to provide the people of Ukraine with a wide range of quality and affordable goods. Save the buyer's time with convenient service technology and provide a full range of goods and services under one roof.

The company also has a strategy – to be a leader in the retail market of "from and to" format in Ukraine. Development and expansion of the network of hypermarkets in all regional centers and large cities of Ukraine, presentation of a wide range of products and providing a high level of customer service.

Epicentr K LLC was the first company in Ukraine to come up with wholesale stores in Ukraine. Currently Epicentr K is very similar to many stores in the United States such as Home Depot, Lowe's, or Menards. Epicentr K operates as the “one stop store”, offering customers top quality home improvement goods, building materials, gardening goods, and other non-food products. In 2010 Epicentr K has joined the European DIY Retail Association (EDRA).

Currently, the Epicentr K network has 75 shopping centers. On average, the network is visited by 63 million customers annually, the company's turnover in 2020 amounted to 64.4 billion UAH, the number of employees is more than 27,000

people. Epicentr K LLC is among the TOP-15 largest retailers according to Forbes Ukraine with a revenue of UAH 45.7 billion [29].

The main specialization of the company is retail trade in construction materials, home furnishings, furniture, household goods, household chemicals, automotive products, garden and garden products, children's goods, etc.

Initially, Epicentr stores operated in the traditional DIY format for construction hypermarkets, but with the expansion of the range of goods, the retailer gradually went beyond the format to become a network of shopping centers, where the buyer receives the full range of non-food products and convenient services. Now, departments in Epicentr shopping centers are presented in a shop-in-shop format. The following departments are presented in chain stores in the shop-in-shop format: Deco Galleries (offers a wide range of home goods); The Garden Centers (present a wide range of live plants and accessories for them); children's stores E.PIC (offer a wide range of products for children); Furniture Centers; Write-draw (stationery and drawing supplies), Technology Centers Tse Te (electronics and home appliances), Avtomol (car goods), cosmetic boutique Mon Cheri, Military (hunting and tourism products), Ceramics Center and others. In 2015, the Epicentr K group of companies signed an exclusive contract with the Swiss Intersport International Corporation GMBH and received the right to develop a multi-brand network of sportswear, footwear and accessories Intersport in Ukraine.

The company is also rapidly developing an online service. In 2016, a partnership project was launched – the online store 27.ua with a range of over 1 million items. In just three years, the online store has become one of the market leaders. In 2020, some shops in the shop-in-shop format – Deco Galleries and E.PIC – also went beyond the Epicentr network, opening in other shopping and entertainment centers.

Epicentr K LLC is one of the largest trading enterprises in the country and is a big taxpayer. The company expands its network every year and demonstrates a constant growth in its performance indicators, including financial ones. Below,

fig. 2.1 shows the main financial and economic indicators of Epicentr K LLC for the last three years.

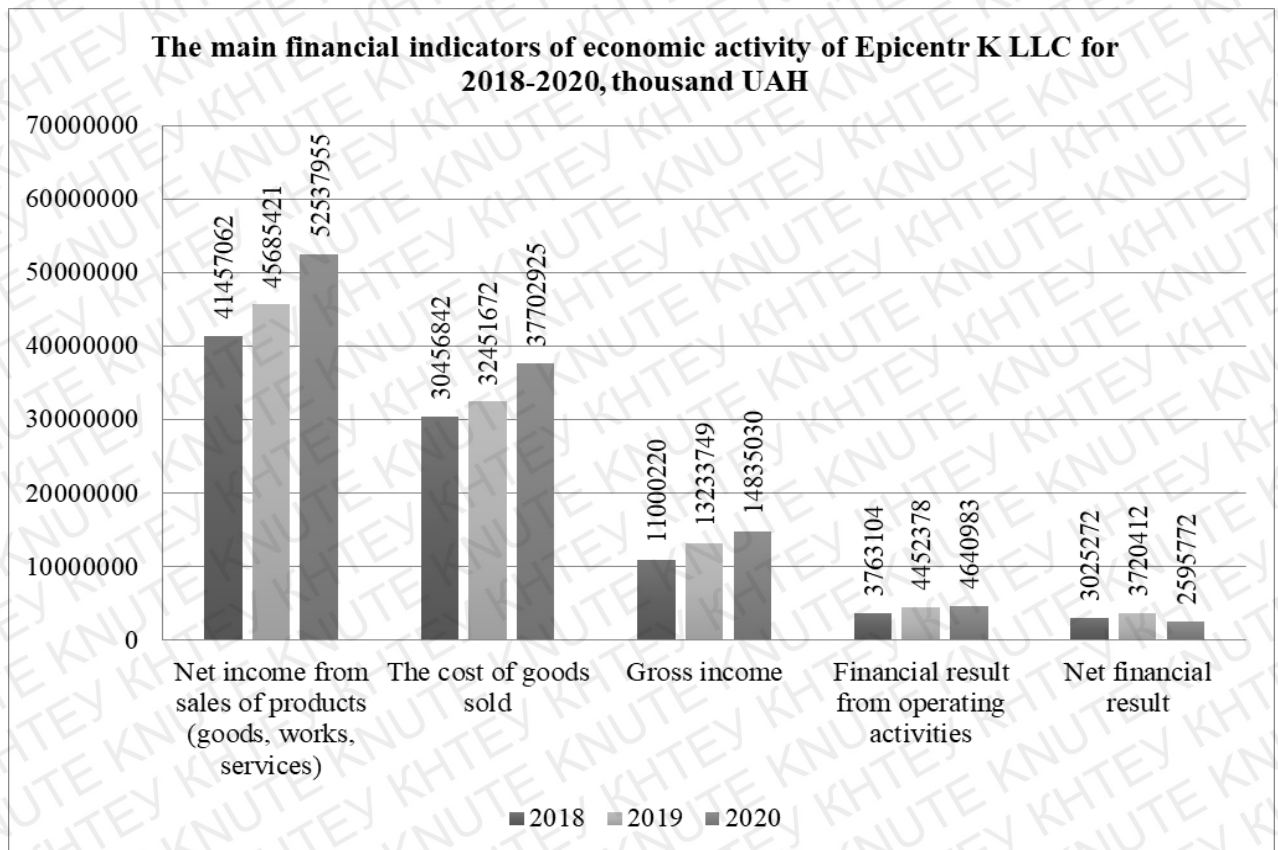


Fig. 2.1. The main indicators of economic activity of Epicentr K LLC for 2018-2020

Source: developed by the author on the basis of Appendix B, Appendix C, Appendix D

After analyzing the data in the table above, it can be concluded that the company has stable financial performance and operates quite successfully, increasing revenue from sales from year to year. It can also be seen that the indicators for 2020 increased significantly compared to 2018, despite the unfavorable economic conditions in 2020, which demonstrates the successful growth of the company. According to the balance sheet, the net financial result decreased slightly in 2020 compared to 2019 due to increased operating expenses and loan repayment.

In order to carry out successful activities in the market and take active actions in the field of socially responsible activities, the company must be

financially stable and profitable, so it is necessary to assess the financial stability of Epicentr K.

Table 2.1 shows the indicators of indices of financial stability of the enterprise.

Table 2.1

Indicators of financial stability of Epicentr K for 2018-2020

Indicators	Recommended normative value	2018	2019	2020
Coefficient of autonomy	$\geq 0,5$	0,43	0,42	0,40
Coefficient of financial dependence	< 2	2,30	2,37	2,53
Equity maneuverability ratio	$\geq 0,1-0,2$	0,20	0,12	0,05
Coefficient of financial stability	$> 0,8-0,9$	0,47	0,50	0,50
Financial risk ratio	≤ 1	1,30	1,37	1,53

Source: developed by the author on the basis of Appendix B, Appendix C, Appendix D

The coefficient of autonomy characterizes the share of funds invested by business owners in the share of equity in the total amount of sources of funds. Characterizes the degree of independence of the enterprise from external borrowing. The Epicentr K indicator does not deviate significantly from the normative value. The coefficient of autonomy Epicentr K over the past three years has undergone slight changes in the direction of reduction, which indicates a decrease in the company's ability to meet external obligations through its own assets.

The coefficient of financial dependence is inverse to the coefficient of autonomy, the growth of this indicator causes an increase in the share of borrowed funds in financing the enterprise. In contrast to the previous ratio, over the past 3 years, it is gradually increasing, which shows a gradual increase in external borrowing of the enterprise.

The equity maneuverability ratio shows how much equity is used to finance current activities. The equity ratio of Epicentr K in 2020 decreased significantly compared to 2018 and 2019 and is much lower than the regulatory value.

The financial stability ratio shows the structural share of own funds in the total amount of all the company's funds, assesses the company's ability to remain

solvent in the long run. Indicators of financial stability at the enterprise increased by 0.03 in 2020 compared to 2018, and in general is quite stable. The ratio is at the minimum allowable level, which is a negative factor for the development of the company.

Financial risk ratio – the ratio of borrowed funds to equity. The Epicentr K indicator does not meet the recommended normative value, for 3 years the indicator shows the dynamics to gradual growth, which is negative for this indicator, the higher this indicator, the higher the risk of investing in the enterprise.

Summarizing the above indicators, it can be concluded that the company is currently heavily dependent on external borrowings, all indicators as of 2020 have deviations from the recommended regulatory values, which may be due to the active expansion of the company's business and significant external borrowings.

Epicentr K LLC, as one of the largest enterprises in the Ukrainian retail market, is actively working in the field of social responsibility. Every year the obligatory and voluntary social investments of the company grow. In fig.2.2. the data on expenditures on social investments of Epicentr K LLC are given.

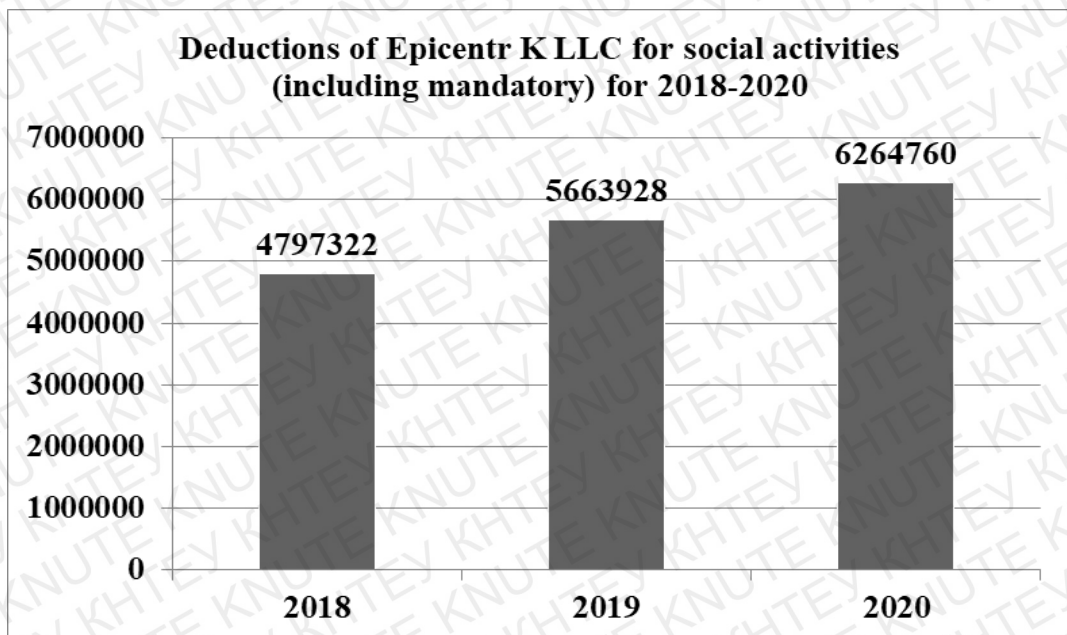


Fig. 2.2. Deductions of Epicentr K LLC for social activities (including mandatory) for 2018-2020

Source: developed by the author on the basis of Appendix B, Appendix C, Appendix D

As can be seen in the figure above, the company's contributions to social investments are increasing every year, their size in 2020 increased by 10.6% compared to 2019 and by 30.6% compared to 2018.

Epicentr K shows the internal and external responsibility of business in various areas. Fig. 2.3 below shows the areas of social responsibility of Epicentr K LLC.

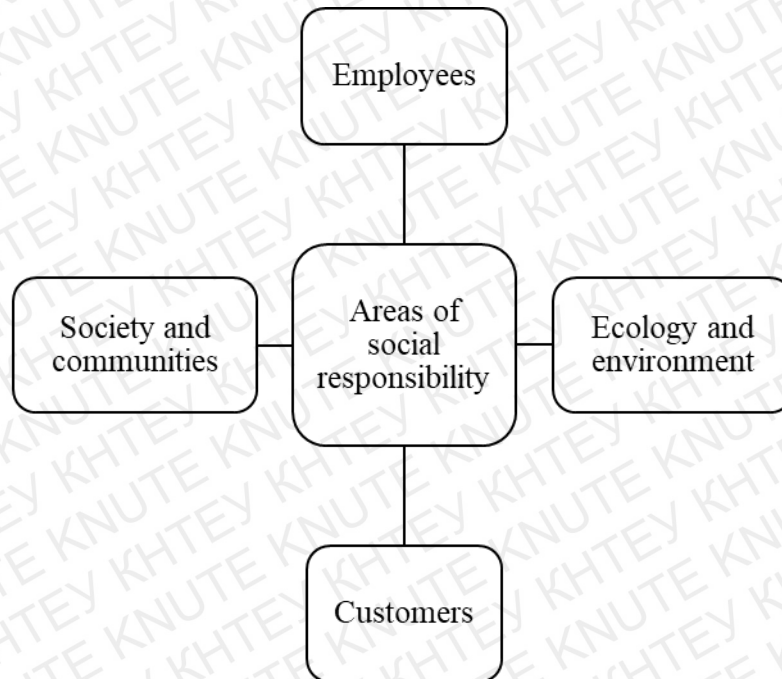


Fig. 2.3. Areas of social responsibility of Epicentr K LLC

Source: developed by the author

Epicentr K LLC is one of the largest employers in the country, with an estimated staff of more than 27,000 employees.

Epicentr K guarantees its employees:

- decent pay;
- proper working conditions;
- compliance by the company with the requirements of labor legislation;
- medical care and medical insurance at the expense of the company;
- free meals for shopping center employees;
- providing employees with overalls;
- special conditions for purchasing products in the shopping center;

- sports leisure in gyms located in shopping centers;
- corporate activities;
- additional study leaves for students;
- employee training and professional development;
- opportunity for career growth in the network;
- trainings and seminars at the expense of the company;
- flexible system of rewarding employees for work results.

Epicentr is one of the largest retail chains in Ukraine, with an average of 63 million customers annually. The company assumes certain responsibilities to the consumers:

- sell quality goods at reasonable prices;
- provide a wide selection of goods and their availability at points of sale;
- comply with legislation in the field of consumer protection;
- provide customers with quality services and support when making purchases;
- produce reliable advertising and provide reliable information to customers about the goods;
- to control the quality of goods and services.

Epicentr LLC carries out social responsibility in the field of support of society and local communities, implementing the following projects: family and children's support projects, sports support, social and educational projects.

Family and children's support projects. In 2018, the public organization Epicentr for Children was created. Together with the Real Madrid Foundation, the Epicentr for Children NGO established the world's only network of social sports schools. More than 800 ordinary Ukrainian children from socially disadvantaged families received a chance for a decent education. Schools operate in Khmelnytsky, Kyiv and Ternopil regions.

As part of a joint project with 1 + 1 media in children's stores "Epic" in the shopping centers of Kyiv, Kharkiv, Dnipro, Odessa and Lviv earned "Dream

Carousels". The purpose of the project is to inspire children to dream, to discover their true talents and desires. To do this, Epicentr collects drawings of little dreamers to choose the best of them and fulfill children's wishes.

Epicentr K LLC joined the 1 + 1 media social project "Right to Education". With the help of a group of companies, the Okhmatdyt Children's Hospital has established a "School of Superheroes" for children who are out of normal life for a long time due to serious illnesses and a "Superhero Residence" with a street playground for young hospital patients.

Epicentr K provides periodic assistance to Mariupol, Darnytsia and Khmelnytsky orphanages to improve the living conditions of children.

In 2021 Epicentr K has launched the Do Not Cow a Child social project, Ukraine's first information and education project for parents and doctors on the Shaken Baby Syndrome (SIDS) in Ukraine. The main mission of the project is to raise public awareness about the concussion syndrome (SIDS) and its prevention.

Sports support. The company has chosen youth support and sports development in Ukraine as the leading social direction of its activity. Hundreds of children's and youth sports projects have been implemented, in which thousands of schoolchildren, young people, fans of active lifestyles, and athletes from all over Ukraine have taken part. The company invests in talented sports youth, who in the future will worthily represent the country in the international sports arena, as well as supports children's and youth sports. For this purpose, in September 2008, the Epicentr sports club was opened in the town of Horodok, Khmelnytsky region. In October 2014, the most modern sports complex "Epicentr" was built in Horodok. And in 2015-2018, sports complexes in Kamianets-Podilskyi, Khmelnytskyi and Slavuta were added to the Epicentr sports family. Epicentr K also supports professional sports and during 2019-2021 Epicentr K LLC is the title sponsor of the Ukrainian national football team.

Socio-educational projects. The socially responsible company Epicentr supports small and medium-sized enterprises and invests in those who need financing to develop their own business. The "Millions of Good Deeds" campaign

was launched, the goal is to provide up to 20 grants for a total of up to UAH 10 million for small and medium-sized enterprises business development. To get a chance for funds for their own business, Epicentr customers must fill out a grant application, which will describe their business idea, plan for its implementation and add an estimate within the grant amount. The winners are determined by an expert jury based on video presentations of the semifinalists and the defense of business projects. Thus, each of the 20 winners receives up to 500 thousand hryvnias for the development of their own business. To date, more than 2,240 business plans for the grant have been registered.

Epicentr K has already invested UAH 25 million in equipment and overhaul of the Institute of Cardiology – three departments have been repaired and modern medical equipment has been purchased. The fifth tranche of charitable assistance of the NSC "Institute of Cardiology named after M. Strazhesk" was made in April 2021 by Epicentr K.

In 2021 Epicentr K became an official partner of the Lesya Ukrainka Art Project: 150 Names, created by the Ministry of Culture and Information Policy together with the Postmen Agency in honor of the 150th anniversary of Larysa Kosach-Kvitka, a poet, cultural and public figure.

Since the beginning of the spread of coronavirus infection in Ukraine, Epicentr K has set up an operational headquarters to counter COVID-19 and has allocated UAH 150 million for its needs. In 2020-2021, the company provided 7 million masks, 75,000 protective overalls and 30,000 goggles to 24 regions of Ukraine. 32 ventilators were also purchased and sent to Ukrainian hospitals.

Epicentr K has developed and implemented an Environmental Policy that reflects the company's commitment to environmental legislation and is aimed at preserving the environment. Epicentr K carries out the following initiatives in the field of ecology and environmental protection: Reuse of paper and cardboard used for packaging goods; Reduction of consumption of plastic containers and packaging - gradual abandonment of the use of plastic bags, replacing them with

environmentally friendly packaging; Support for collection and recycling of used batteries.

Epicentr uses energy-saving technologies throughout its network. Today, some of the shopping centers are already actively using "green" energy to generate heat and meet the household needs of the shopping center from solar panels. Pilot projects using solar panels have been implemented in Kyiv, Odesa, Mykolayiv, Lviv, Vinnytsia, Zhytomyr, and Khmelnytsky.

Table 2.2 shows the number of implemented external social projects of the company in 2020 and 2021.

Table 2.2

Implemented social initiatives of the company for 2020 and 2021

Areas of project implementation	Number of implemented projects in 2020	Number of implemented projects in 2021	The essence of the initiatives
1	2	3	4
Support for local communities, socially vulnerable people	5	8	<ul style="list-style-type: none"> – Charitable assistance to orphanages and foundations. – Charitable initiatives for vulnerable groups. Helping the elderly when buying appliances. – Support and participation in open sports events. – Support for children's football teams – Development of sports infrastructure of territories. – Financial assistance for small and medium businesses. – Educational social projects to combat bullying among children.
Support for ecology and environmental protection	4	3	<ul style="list-style-type: none"> – Support and participation in environmental initiatives. – Collection of batteries for recycling. – Initiative to abandon disposable plastic. – Transition to renewable energy sources. – Efficient use of electricity. – Funding for projects related to energy efficiency technologies, renewable energy, pollution reduction.

End of the table 2.2

1	2	3	4
Support for the medical system	7	4	<ul style="list-style-type: none"> – Assistance and support for measures to combat COVID-19. – Organization of vaccination points in shopping centers. – Providing hospitals with modern equipment. – Ongoing support of hospitals and health care facilities on the ground, providing assistance in the form of equipment, medicines and protective equipment.
Education support	6	5	<ul style="list-style-type: none"> – Educational programs for children in orphanages. – Introduction of children's education in hospitals. – Creating a network of sports schools for children from low-income families. – Cooperation with universities. Conducting lectures, case studies, workshops for students. – Creation of own educational and career projects.

Source: developed by the author on the basis [36]

The number of implemented projects in 2021 is almost the same as in 2020, their number differs little by direction. The largest number of projects in the last two years has been implemented in the areas of support for local communities and the medical system, which is not surprising, given the situation with the spread of COVID-19. The smallest number of projects has been implemented in the field of environmental support.

If the company's initiatives are correlated in accordance with the goals of sustainable development, it can be determined that the company supports the following goals: No poverty, Good health and well-being, Quality education, Affordable and clean energy, Decent work and economic growth, Reduced inequalities, Sustainable cities and communities, Responsible consumption and production, Climate action. The company supports 9 of the 17 sustainable development goals, which is a very high indicator for the company's activities. Having considered the above projects, it can be concluded that Epicentr K LLC is a

socially responsible company and adheres to socially responsible behavior in its activities.

Thus, Epicentr K LLC is one of the largest retailers in Ukraine, which continues to develop and grow steadily. The company shows high results in the market, has a constantly growing income and sales of goods, but currently it is impossible to assess the financial stability of the company highly, because the company has a fairly mediocre ratio of financial stability. Epicentr K implements a significant number of social projects and initiatives and can be considered a generally socially responsible company, although some of the company's actions towards society are questionable. It can also be noticed that in its social activities, the company is more focused on support of local communities and pays enough attention to its employees.

2.2. Evaluation of the social responsibility management process at the enterprise

The Reputational index and rating method can be used to assess the process of managing the activities of Epicentr K LLC in the field of social responsibility. As the company does not apply and does not comply with any international standards in the field of corporate social responsibility, international indicators of indices and ratings cannot be applied. Therefore, the Index of Transparency and Accountability and the national rating formed on its basis from the expert organization Center for the Development of Corporate Social Responsibility will be used for evaluation. The Transparency and Accountability Index of Ukrainian companies, which is formed to assess the implementation of CSR technologies and inform the public, including the company's main stakeholders, about CSR policies and practices, is based on the Beyond Business methodology. Companies' websites are evaluated according to 4 main criteria, such as reporting (availability of a non-financial report prepared according to the Global Reporting Initiative standard, UN Global Compact or other standards, availability of environmental and social

activity report, etc.) – 20 points from the total result; content (level of information disclosure in the main areas of CSR) – 65 points from the overall result; navigation (usability of the site) – 4 points from the overall result; accessibility (language, contact information) – 11 points from the total result.

Currently, the Index is the only tool for monitoring the development of corporate social responsibility in Ukraine. The index helps to see the strengths and weaknesses of CSR development in Ukraine, as well as what to look for. Each year, 100 Ukrainian companies, which are the largest taxpayers in Ukraine, are selected to calculate the index, and Epicentr K has been repeatedly included in this list.

For a more detailed analysis of the transparency index, the criteria of the index will be analyzed and compared with the data of the company Epicentr K. Table 2.3 shows the content of the criteria by which companies were evaluated.

Table 2.3

The content of the criteria and components by which enterprises were evaluated

Criterion	Criteria components	Content
1	2	3
Contents	General information about the company and its CSR policy	<ul style="list-style-type: none"> – Mission and vision, values – Company strategy – CSR strategy or CSR goals – Integration of the Sustainable – Development Goals in the company's CSR strategy/goals – Code of ethics
	Human Rights	– Human rights policy (non-discrimination, employment of people with special needs) and its results
	Labor relations	<ul style="list-style-type: none"> – Staff development: policy and its outcome – Health and safety of workers – Existence of a collective agreement, association of employees – Gender equality (Family-work balance programs, promotion of women, combating sexual harassment, parental decrees)
	Environment protection	<ul style="list-style-type: none"> – Environmental policy: CO₂, water, emissions – Environmental programs / company initiatives – Supplier policies – Tenders and results of their holding

Continuation of the table 2.3

1	2	3
Contents	Customer relations	– Consumer programs and their results (health and safety, data protection and confidentiality, education programs, customer service and complaints system, sustainable consumption)
	Leadership	– Personal involvement of senior management in public activities (reflected on the site, LinkedIn, Facebook) – Company membership in associations
	Development and support of Communities	– Community development and support programs (community strategy, entrepreneurship development, education, health and other initiatives)
	Corporate governance	– Ownership structure: owners and beneficiaries – Company governance: governing bodies and their functional responsibilities – Membership of Board of Directors/Supervisory Board (information about members, independent members) – Code (principles) of corporate governance – Information for investors (reports, minutes, announcements, presentations, etc.) – Policy on wages, bonuses and rewards for supervisory board and management – Corporate social responsibility governance (entities or persons responsible for implementation of the CSR policy/strategy) – Entity performing compliance functions, including existence of a committee for compliance and/or ethics within the supervisory board – Anti-corruption program/policy
Reporting	Reporting	– Financial statements or its parts – The conclusion of the audit of the company's financial statements – Management Report
Navigation	Site navigation	– Number of clicks – Search – Menu
Accessibility	Accessibility	– Site language – Mobile version of the site; – Accessibility for people with special needs – Contact information of the CSR and the corporate secretary authorized by the anti-corruption program – CSR pages of projects in social networks

Source: developed by the author on the basis [41]

In the rating compiled in 2020, Epicentr K LLC took 63rd place with a score of 15.0 points out of 100 possible. Based on this result of the index, it can be

concluded that the company does not communicate publicly and it is quite difficult to obtain information about its activities.

Table 2.4 shows the indicators of Epicentr K LLC according to the relevant criteria of the transparency index.

Table 2.4

The content of the criteria and components by which enterprise were evaluated

Criteria components 1	Epicentr K LLC indicators 2
General information about the company and its CSR policy	Epicentr K does not publicly disclose information about the company's mission, strategy and values, does not have a CSR strategy and code of ethics
Corporate governance	Epicentr K provides information on the founders and final beneficiaries, but does not provide information on the governing bodies of the company, the composition of the board of directors, the principles of corporate governance of the company, information for investors; information on corporate social responsibility management is not provided by the company; information about the anti-corruption program is not reported to the general public, although it is approved at the enterprise; information on channels of reports of violations is provided in sufficient volume
Human Rights	Epicentr K does not have a human rights policy and does not provide its results
Labor relations	information about the company's relations with employees is not publicly disclosed
Environment protection	Epicentr K company does not have an approved environmental policy, implements several environmental projects and initiatives, including the initiative to abandon plastic; the policy of work with suppliers is not presented, information on tenders and their results is provided
Development and support of Communities	Epicentr K does not have strategy for working with communities, but the company is constantly implementing initiatives in the field of education, healthy lifestyles and business development, which are covered on the company's website and the company's social media pages
Leadership	information about the participation of the company's top management in public activities is covered on the company's pages and personal pages of participants in social networks
Reporting	Epicentr K LLC does not publicly disclose the financial statements of the company or part of it, the conclusions of the audit of the company's financial statements, reports on the management of the company and does not form non-financial statements of the company

Continuation of the table 2.4

1	2
Site navigation	navigating the company's corporate website is quite inconvenient, as it performs not only the function of providing information and presenting the company, but also the function of an online store, which significantly hinders the search for information about the company
Accessibility	the company's website is available in two languages: Ukrainian and Russian, the website has a mobile version, but does not have functionality for access by people with special needs

Source: developed by the author

Comparing the requirements of the index criteria and the corresponding indicators of Epicentr LLC, it can be seen that the compliance is really quite low, which explains such a low rating of the company in the ranking. It can be concluded that despite the large number of social projects, the level of corporate social responsibility in the company Epicentr K is not high enough and the management of socially responsible activities of the enterprise requires some changes.

Thanks to the index of transparency and accountability, it is also possible to compare and evaluate the positions of Epicentr K LLC in relation to other largest retail companies in Ukraine.

Tab. 2.5 shows the places of retail companies in the ranking for 2015, 2017, 2019.

Table 2.5

Retail companies' positions according to the results of the Transparency Index

Year	Epicentr K LLC	Auchan Ukraine Hypermarket LLC	METRO Cash and Carry Ukraine LLC	Silpo-Food LLC	ATB-Market LLC	Sav-Distribution LLC
2015	55	34	-	76	65	5
2017	79	31	60	-	33	12
2019	63	21	72	85	77	-

Source: developed by the author

Looking at the places of the companies listed above in the ranking, it can be concluded that retailers are not leaders in the ranking and mostly occupy places in

the second half of the ranking list, even foreign companies represented in the market have mediocre results. Only Sav-Distribution LLC, which ranked 5th and 12th, and Auchan Ukraine Hypermarket LLC, which has significantly improved its position over the past 2 years, can be singled out from the list.

Fig. 2.4 shows the indicators of the index of selected retail companies for 2015, 2017, 2019.

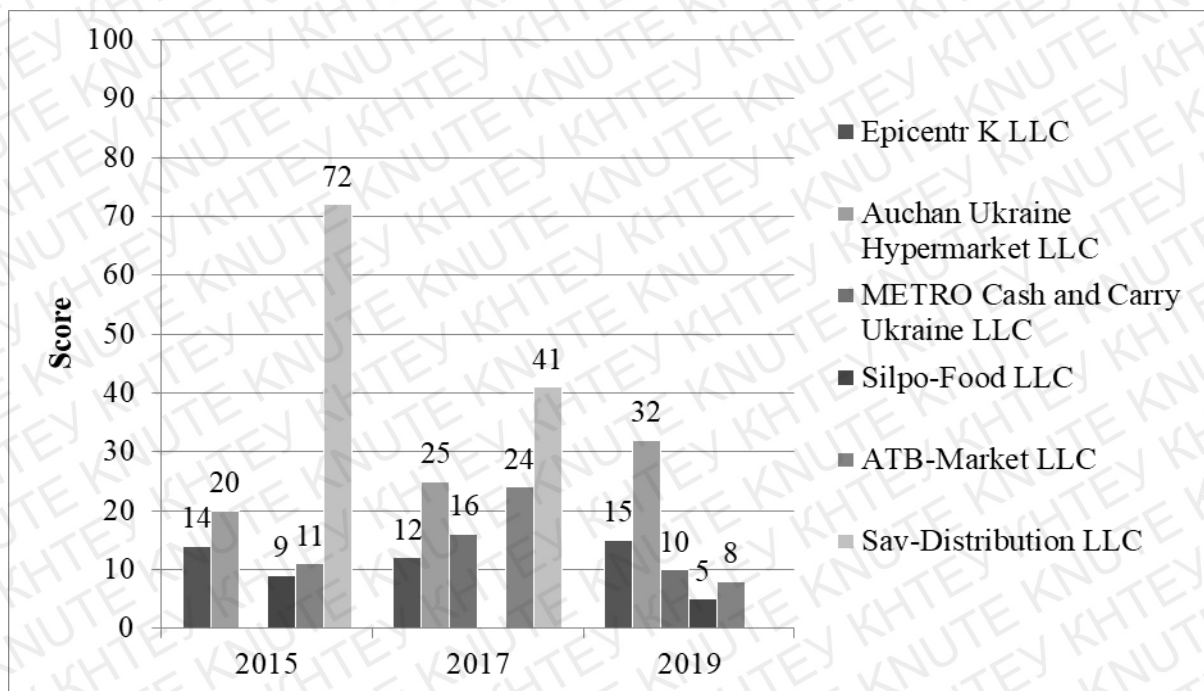


Fig. 2.4. Indicators of the transparency index of retail companies represented in the ranking

Source: developed on the basis of [12]

Analyzing the above results, it can be concluded that in general the performance of retail companies in the ranking is quite low, with the exception of Sav-Distribution LLC, but it is difficult to judge the situation of this company, as it did not get to the last published rating.

The positions and results of Epicentr K LLC are average for these retail companies, but in general they are quite low and disappointing, as it can be concluded that the management of the companies does not want public communication and dissemination of non-financial reporting. Comparing Epicentr K LLC and Sav-Distribution LLC in the field of corporate social responsibility, the following differences can be distinguished: Sav-Distribution LLC provides

information about its mission, values; supports the principles of socially responsible business activities of the UN Global Compact; has formed directions of CSR strategy; provides public information on personnel policy, anti-corruption activities, the composition of the company's top management and the participation of senior management in social events; annually publishes a report on corporate social responsibility and provides structured information on the implementation of projects in the areas of labor relations, ecology, community support, charity.

In general, the situation in the country in the field of open reporting, and especially in the field of corporate social responsibility, is quite disappointing and the rating of companies in 2019 was the lowest in all years of calculating the index and rating, which indicates negative trends in the Ukrainian market in social responsibility and business openness.

Epicentr K LLC was also rated in other national rankings. Premier Business Consulting & Communications forms the Sustainable Ukraine rating. The rating is based on the company's author's methodology, based on leading international standards and investor-recognized systems for assessing the quality of corporate governance of companies in the field of sustainable development in 20 divisions, combined into 4 areas for analysis: Financial and economic, Social, Environmental sphere, Sphere of corporate governance. The company forms a rating on two indicators: corporate stability and transparency.

According to the published results of the ratings in 2019, Epicentr K received very low scores: the level of corporate stability "D", taking thirty-sixth place in the open part of the rating; level of transparency "D", taking thirty-fourth place. A score of "D" means absolute uncertainty and unpredictability of the company's performance due to lack of sufficient information about the company's activities and the company's lack of public communication.

The company is also listed in the Rating of the quality of corporate reputation management "Reputational ACTIVISTS". The project was initiated by the team of the PR-Service Agency. The rating methodology provides an

assessment of reputational stability, media activity, crisis resilience, image capital of corporate social responsibility and innovative approaches on a 50 scale.

According to the results of the rating in 2020 and 2021, Epicentr took 3rd place in the category “Retail - household goods”, behind Jysk and Leroy Merlin. In total, the company received 166.77 points out of 250 possible in 2021. Also, the company did not get into the ranking of the top 10 companies in some respects, as it has fairly average scores compared to other participants in the ranking, in particular in terms of reputational stability, which is 30.14 points out of 50.

Therefore, due to the secrecy of information about the company's activities, Epicentr K LLC does not occupy a high position in the rankings, despite the large number of social projects implemented by the company. To enhance its position, it is necessary to communicate with the company's stakeholders and provide more public information about the company's activities.

To assess the company's internal social responsibility, employees of the shopping center were invited to participate in the evaluation of the company's performance in the field of responsibility to employees.

50 employees of the company took part in the evaluation. It was possible to evaluate the indicators on a scale from 1 to 5, where 1 is the worst indicator, 5 is the best indicator. The table 2.6 shows the results of the survey on a scale of points.

Table 2.6

The results of a survey conducted among employees

Indicators	Number of replies				
	1 point	2 points	3 points	4 points	5 points
1	2	3	4	5	6
1. The size of the salary	1 (2%)	3 (6%)	9 (18%)	21 (42%)	16 (32%)
2. Opportunities for career growth	2 (4%)	7 (14%)	10 (20%)	20 (40%)	11 (22%)
3. System of additional material incentives	4 (8%)	6 (12%)	16 (32%)	15 (30%)	9 (18%)
4. System of intangible incentives	4 (8%)	8 (16%)	18 (36%)	15 (30%)	5 (10%)

Continuation of the table 2.6

1	2	3	4	5	6
5. Opportunities for completing additional training	1 (2%)	7 (14%)	17 (34%)	17 (34%)	8 (16%)
6. Labor protection at the enterprise	0 (0%)	2 (4%)	16 (32%)	12 (24%)	20 (40%)
7. The quality of the social package from the company	5 (10%)	6 (12%)	12 (24%)	17 (34%)	10 (20%)
8. Material support of the work process	0 (0%)	2 (4%)	9 (18%)	20 (40%)	19 (38%)
9. Information support of the working process	1 (2%)	4 (8%)	13 (26%)	15 (30%)	17 (34%)
10. Working conditions comfort	3 (6%)	5 (10%)	18 (36%)	17 (34%)	7 (14%)
11. Compliance of the company's actions with labor legislation	0 (0%)	3 (6%)	10 (20%)	19 (38%)	18 (36%)
12. Corporate culture of the company	2 (4%)	4 (8%)	12 (24%)	23 (46%)	9 (18%)
13. Clarity of company goals	0 (0%)	5 (10%)	8 (16%)	22 (44%)	15 (30%)
14. Involvement of employees in corporate activities	2 (4%)	5 (10%)	10 (20%)	17 (34%)	16 (32%)
15. Personnel management system at the enterprise	3 (6%)	4 (8%)	18 (36%)	14 (28%)	12 (24%)

Source: developed by the author

According to the results of the survey, the following results were obtained:

– The size of the salary: 74% of respondents rated the size of wages at 4 and 5 points, which indicates a high rate of employee satisfaction with wages in the company, 18% rated it neutrally, and 8% were dissatisfied with this indicator and rated in 1 and 2 points, respectively.

– Opportunities for career growth: 62% of the employees highly rated the possibility of career growth by giving the indicator 4 and 5 points, 18% gave the indicator an unsatisfactory grade and 20% rated it 3 points, which is an average grade, most employees are satisfied with career opportunities and advancement in company and evaluates this system positively.

– System of additional material incentives: almost half of the respondents rated the system of additional material incentives well, 20% rated the system

negatively, and 32% rated it neutrally, which shows that a significant number of respondents are not fully satisfied with the system.

– System of intangible incentives: 40% of the surveyed employees positively assessed the system of intangible incentives, 36% rated it neutrally, and 24% negatively assessed the system, which demonstrates an insufficient level of intangible incentives at the enterprise.

– Opportunities for completing additional training: half of the respondents assessed the possibility of receiving training at the enterprise positively, 16% assessed the indicator negatively and 34% neutrally, which indicates the possibility of employees to receive additional training.

– Labor protection at the enterprise: labor protection at the enterprise was assessed quite well, which means that labor protection is observed at the appropriate level.

– The quality of the social package from the company: assessment of the company's social package received different assessments 54% rated it well and 44% negatively or satisfactorily.

– Material support of the work process: 78% of the surveyed employees rated the material support of the work process at 4 and 5 points, which shows that employees have sufficient material support of the work process at the enterprise.

– Information support of the working process: information support for work was also assessed quite well, which indicates that employees are provided with the necessary information to carry out their work.

– Working conditions comfort: comfort of working conditions was assessed as follows – almost half rated working conditions as comfortable, 36% rated it neutrally, and 16% negatively rated comfort, which indicates poor employee satisfaction with working conditions in the workplace.

– Compliance of the company's actions with labor legislation: compliance of the company's actions with the labor legislation is assessed quite highly, which indicates that the company complies with the labor legislation.

– Corporate culture of the company: more than half of the surveyed employees rated the company's corporate culture well, as well as the clarity of the company's goals and employee involvement in corporate activities, which indicates that the company has a fairly strong corporate culture.

– Personnel management system at the enterprise: 52% of respondents rated the personnel management system at the enterprise quite well and 36% rated it neutrally, which indicates a fairly well-formed and well-established personnel management system at the enterprise.

In general, summarizing the results of the survey, it can be concluded that the company's activities were evaluated quite well by employees.

Also, the corporate social activity of the company can be assessed using quantitative indicators, comparing their value with the company's direct competitors. The company's main competitors in the market are TBD OLDI LLC and Lerua Merlen Ukraine LLC. To compare the indicators of companies, the index of specific social investments, the share of social investments in total sales and the company's profits will be calculated. Tab. 2.7 shows the calculated indicators of companies.

Table 2.7

Comparison of the company's social investment indicators with competitors

Indicators	LLC "Epicentr K"	LLC "TBD OLDI"	LLC "Lerua Merlen Ukraine"
Number of employees, persons	27123	479	742
The amount of social payments, thousand UAH	6264760	38089	225677
Income from sales of goods, thousand UAH	52537955	943166	2030655
Index of specific social investments, thousand UAH	230.98	79.52	304.15
Share of social investments in total sales, %	0.12	0.04	0.11

Source: developed on the basis of [45], [46], [24]

According to the calculated indicators, it can be seen that the company's index of specific social investment compared to competitors is quite significant, but in Leroy Merlin it is higher, which demonstrates that a competitor invests more financial resources in social investment per employee. However, the share of social investments in the total income of companies in Epicentr K LLC is the largest, which shows that among competitors the company invests the most funds from its income on social investments.

Thus, the corporate social responsibility of Epicentr K LLC was assessed rather poorly by the expert organization with the help of the index of transparency and accountability and the rating formed based on its results. Despite the significant number of social projects implemented by the company, it received low marks due to the lack of published strategies and policies in the areas of corporate social responsibility, lack of information about the mission, goals and strategy of the company, confidentiality of information about the company, lack of generated non-financial reports on corporate social responsibility of the company. The company's internal activities in the field of social responsibility to employees were assessed through a survey of mall employees, the results of the survey showed quite high results, which show that most employees appreciate the company's activities in this area.

PART 3

**JUSTIFICATION OF GUIDELINES AND DIRECTIONS FOR
IMPROVEMENT THE SOCIAL RESPONSIBILITY MANAGEMENT
PROCESS OF THE TRADE ENTERPRISE “Epicentr K”, LLC**

3.1. Planning directions and defining guidelines for improvement the social responsibility management process of the enterprise

Managing corporate social responsibility is an important and complex process in a company's operations today. The development of corporate social responsibility is a voluntary activity of economic entities aimed at adhering to high standards of activity, social standards, minimizing the impact on the environment, building trust between business, society and the state, improving business performance and long-term profitability. Therefore, continuous assessment and identification of areas for improvement of social responsibility management has a great impact on the further development, growth and competitiveness of the company.

Epicentr K LLC is one of the largest companies in the country in the field of retail, and as a market leader to maintain its competitive position and build trust with the state, society, employees, customers and other stakeholders, the company needs to work in the field of social responsibility.

Epicentr K LLC implements many social projects and initiatives in the fields of education, environmental protection, ecology, support of local communities, support of sports in Ukraine, providing quality education for children from low-income families, supporting entrepreneurship in the country, helping orphanages and many others. In other words, the implementation of social projects is already an integral part of the company's activities. Therefore, it can be concluded that the company uses a systematic approach to social responsibility management and corporate social responsibility management system in the company is developed and maintained at a fairly good level and the company certainly realizes the

importance and necessity of ensuring the sustainable development of the company and corporate social responsibility in its activities.

To improve the company's social responsibility, the following actions are proposed: dissemination of non-financial information about the company's activities, creation of a report on corporate social responsibility and expansion of the company's activities in the field of ecology through a new environmental project.

One of the company's problems in the field of corporate social responsibility is the information secrecy of the company and the lack of channels for providing public information about its strategy in the field of corporate social responsibility, social policies of the company. Due to this, the company's stakeholders, due to the lack of structured information, find it difficult to assess the company's corporate social responsibility, so the company's socially responsible activities cannot be highly valued, as demonstrated by the Transparency Index calculated by the Center “Development of Corporate Social Responsibility”.

Therefore, as a way to improve the corporate social responsibility of the company may be proposed to compile and disseminate non-financial statements of the enterprise or reports on corporate social responsibility. The report on corporate social responsibility is the main tool for communication in the field of corporate social activity of the enterprise. To create a report on corporate social responsibility of Epicentr K LLC, it is recommended to use international reporting standards. To generate the company's first public report, it is recommended to use the basic elements of the GRI standards. The basic elements of the GRI standards will provide a sufficient amount of information about the company, its activities and impact.

Ecology and environmental protection are one of the leading areas of the company's activities in the field of social responsibility. The company understands the importance of this area, as the company's sustainability in the future will depend on its actions to conserve resources and reduce the negative impact on the environment.

To ensure the sustainable development of the company, improve corporate social responsibility and improve the company's reputation, the company is proposed to implement a project to support the concept of responsible consumption and pollution reduction.

A project to educate consumers on the importance of responsible consumption, the principle of zero waste, sorting and recycling and equipping the company's shopping centers with containers for sorting waste paper, glass bottles, PET bottles and aluminum cans is proposed for implementation. To assess the effectiveness of the project on waste collection and sorting in the company's stores, it is proposed to first conduct the project in shopping centers located in Kyiv. There are 6 hypermarkets of the company in Kyiv, where the project is proposed to be implemented.

The project will consist of two main activities: setting up waste collection and sorting points and informing customers and employees of the company about the importance and necessity of sorting household waste.

Table 3.1 shows the main stages of the proposed project and the content of each stage.

Table 3.1

The main stages of the project

Stage 1	Contents of the stage 2
Formation of the project concept	<ul style="list-style-type: none"> – Determining the purpose and feasibility of project implementation – Justification of the social significance of the project – Forming a team responsible for project implementation
Preparation for project implementation	<ul style="list-style-type: none"> – Collection of information about the problem and its analysis – Defining the goals and objectives of the project – Development of a project implementation plan – Estimation of project costs – Project risk identification – Approval of the project plan
Project implementation	<ul style="list-style-type: none"> – Search for partners for the project – Concluding agreements with partners – Purchase and installation of necessary equipment – Preparation and publication of information materials for the project – Dissemination of information about the project – Feedback settings

Continuation of the table 3.1

1	2
Evaluation of project results	<ul style="list-style-type: none"> – Formation of the list of the received results – Analysis of the received feedback – Preparation of recommendations and proposals for further project implementation

Source: developed by the author

Prior to the start of the project implementation, it is necessary to analyze the information on the current situation in the highlighted area and its condition.

According to a study by Emmanuel Riviere, director of international surveys at Kantar Public, 38% of people in all countries consider the impact of waste as a major environmental problem, 62% of people consider the climate crisis a major environmental problem facing the world, 39% - pollution air, and 36% - new diseases [21]. The problem of sorting and recycling in Ukraine is quite acute. Ukraine has adopted a law on mandatory waste sorting and a ban on its disposal, but in practice the law on mandatory waste sorting has not yet been implemented. The law should help reduce the amount of waste generated annually from 95% (2016) to 30% (2030) in 14 years. But by 2019, volumes were reduced by only 1.2%. This is mainly due to the lack of a common system for collecting and disposing of raw materials, infrastructure for waste collection, sorting, processing and disposal, as well as the lack of waste sorting culture, many people simply do not understand how to do it and why they should.

In Ukraine the system of separate garbage collection and removal is not established everywhere. Only about 15% of waste from centralized waste collection systems in big cities ends up being recycled.

According to the Ministry of Ecology and Natural Resources, 17 million tons of household and industrial waste are generated annually in Ukraine, of which 5% is sorted and 1% is incinerated at the Energia plant in Kyiv. All other waste goes to legal and illegal landfills. This situation is exacerbated by the large increase in e-waste, which is dangerous to the environment, human health and the environment. In Ukraine, the atmosphere and groundwater from electronic waste

annually gets more than 40 kg of mercury, 160 kg of cadmium, 400 tons of other heavy metals, 260 tons of manganese, these elements pollute the soil and water for many years.

At the same time, in many European countries the rate of waste sorting is 90-100%. This indicator is ensured by the fact that the costs of recycling are borne by producers, manufacturing companies give the funds pledged for recycling to special funds, which are then paid to companies that collect and send for recycling. Switzerland is considered one of the cleanest countries in the world, recycling almost 100% of its waste. In addition, the country imports another 800,000 tons of garbage a year. In Switzerland, they sort everything they can. All citizens are obliged to distribute garbage in different containers, if a person does not agree with this law - pays a fine. Therefore, another reason for this situation with garbage in Ukraine is the low level of participation of producers of goods in the processing process and the lack of state regulation.

The development of an efficient waste management system will continue in Ukraine for a long time, despite this situation the situation can be slightly improved, in recent years more and more initiatives and educational projects from NGOs and business owners to sort and dispose of garbage. And the involvement and creation of such a large enterprise as Epicentr K LLC of its own project will help to give the problem even more publicity and the situation to improve.

The main goal of the project will be to promote and educate consumers, employees of the company on the need for responsible consumption of resources and sorting of secondary raw materials, as well as the creation of places for sorting waste in the company's shopping centers.

The projected goals of the project are: to increase consumer awareness of waste processing and sorting; involving more people in the sorting of household waste; reducing the amount of unsorted waste in the country; increase public loyalty to the company.

To implement the project creation of an appropriate team that will implement the project is needed. The project team should consist of specialists

from different divisions of the company, each of which will have its own areas of work and tasks. The main tasks of the project, time for their implementation and performers of the tasks are given in table 3.2.

It is estimated that it will take about 2 months to prepare the project for launch. Most of the time in the project is spent on finding and checking partners, preparing information materials, obtaining results about the project and developing proposals for further development of the project.

Table 3.2

The main tasks of the project

Task	Start date	End date	Duration, days	Performer
1	2	3	4	5
<i>Preparation for project implementation</i>				
Form a project team	09.01.2022	15.01.2022	6	Project manager
Define project objectives	09.01.2022	15.01.2022	6	Project manager
Create a project plan and objectives	12.01.2022	22.01.2022	10	Project manager
Divide tasks between performers	15.01.2022	23.01.2022	8	Project manager
Determine the project budget	23.01.2022	28.01.2022	5	Finance specialist
Identify project risk	23.01.2022	28.01.2022	5	Risk assessment specialist
Approve the project plan	29.01.2022	01.02.2022	4	Deputy executive director
<i>Project implementation</i>				
Search for a waste recycling company	01.02.2022	10.02.2022	10	Procurement Specialist
Search for a contractor company to purchase and assemble containers	01.02.2022	10.02.2022	10	Procurement Specialist
Search for a public organization for expert assistance in the field of ecology and waste processing	01.02.2022	10.02.2022	10	Marketing and PR specialist
Conclude contracts with partners	05.02.2022	13.02.2022	8	Project manager
Hire employees to ensure the work of reception points	13.02.2022	20.02.2022	7	HR manager
Purchase of containers	13.02.2022	14.02.2022	2	Procurement Specialist

Continuation of the table 3.2

1	2	3	4	5
Install containers	14.02.2022	20.02.2022	6	Specialists of the contractor company
Creation of educational materials for the project	05.02.2022	18.02.2022	13	Marketing and PR specialist, Public organization experts
Prepare project implementation information for dissemination	10.02.2022	20.02.2022	10	Marketing and PR specialist
Dissemination of information about the project on social networks of the company	20.02.2022	28.02.2022	8	PR specialist
Design of feedback channels	20.01.2020	28.01.2020	8	PR specialist
Project launch	25.02.2022	28.02.2022	3	Project team
<i>Evaluation of project results</i>				
Analysis of the obtained project results	28.02.2022	30.04.2022	61	Project team
Analysis of the received feedback	28.02.2022	30.04.2022	61	Marketing specialist
Form proposals and recommendations for further project implementation	30.04.2022	07.05.2022	8	Marketing, PR specialist, Project manager

Source: developed by the author

To implement the project, it is necessary to design, purchase and install 24 containers for waste collection and sorting, which must be located in 6 shopping centers. To collect wastes in shopping malls, it is necessary to arrange appropriate locations with containers and sign the contract with waste collection and recycling companies. There are a sufficient number of such companies in Kyiv, most of them offer removal of sorted waste at their own expense, and in addition, they also offer appropriate payment for the collected sorted waste, depending on its quantity. A possible partner for the project may be Private Enterprise "Obukhivmiskvtorresursy", this company has long established itself in the market

and cooperates with many large enterprises in the country. The company exports sorted waste at its own expense and pays for the received sorted waste.

To prepare information materials for placement in shopping centers and social networks of the company, it is necessary to involve experts in the field and together with them create relevant content for the project. Partners who will provide expert assistance may be specialists from public organizations, such as the NGO "Ukraine without Garbage", which conduct educational activities, tours and lectures on responsible consumption and sorting of waste. This stage will include the development of information materials directly for placement near the containers (printed materials that explain the principle according to which it is necessary to use the appropriate containers); creation of educational videos about the importance of reducing the amount of waste and the need for their sorting, which will be posted on the company's social networks; creation of short information posts with illustrations, which will also be posted on the company's pages on social networks; creation of information posters that will be placed directly in the mall to inform about the current project and its importance.

Let's estimate the main potential costs for the project: the cost of purchasing and installing 24 containers will be approximately UAH 96,000 (the average price of a container is UAH 3,700 plus delivery and installation costs); costs for the removal of sorted waste are not provided, as they are covered by the company engaged in the collection and processing of sorted waste; the cost of creating video materials and materials to promote the project on social networks will be 50,000 UAH (it is planned to record 3 videos for distribution on social networks); the cost of creating information materials with the rules of use of containers will be 3,000 UAH; the cost of creating and printing posters for placement in shopping centers, on the implementation of waste sorting in the shopping center and its importance, will amount to UAH 4,000; the cost of scales for weighing sorted waste will be 6,000 UAH. Therefore, the approximate total cost of initiating the project will be UAH 159,000. But costs can also vary depending on the circumstances. Table 3.3 shows the total initial costs for the project.

Table 3.3

Project costs by areas of use

Direction of use	The amount of costs, UAH
Purchase and installation of 24 containers	96,000
Create educational videos about responsible consumption and sorting of waste for distribution on social networks	50,000
Create and install information materials for sorting containers	3,000
Creating posters with information about the project for placement in shopping malls	4,000
Scales for weighing sorted waste	6,000
Total costs:	159,000

Source: developed by the author

The project also provides for the costs of paying the wage of an employee who ensures the operation of the point, the monthly costs of paying a worker will amount to UAH 13,000 before deducting taxes and fees. Six such workers are needed, one for each store, the total monthly expenses for paying their salaries will amount to UAH 78,000.

Regarding the possible risks of the project, it may be the following risks: unreliability of project partners; additional workload, unscheduled work on the project; increase of investment costs for project implementation; resistance from shopping center employees; disinterest of company visitors in the project; insufficient information promotion of the project.

To assess the risks of the project, the following indicators can be used to allocate risks: the probability of their occurrence and the degree of impact on the project. The probability of risk can be assessed on a scale: 0-30 - low probability; 31-50 - medium probability; 51-70 - high probability; 71-100 - very high probability. The degree of risk impact on the project can be assessed on a scale: very low - up to 0.05; low - up to 0.10; medium - up to 0.20; high - up to 0.40; very high - up to 0.80. Table 3.4 shows the results of the assessment of the probability of occurrence and the degree of risk impact on the project on these scales.

Table 3.4

Assessment of the probability and degree of impact of risks on the project

Risk	Probability	Impact
1. Unreliability of project partners	Low	Very high
2. Additional workload, unscheduled work on the project	Medium	Medium
3. Increase of investment costs for project implementation	Medium	High
4. Resistance from shopping center employees	Low	High
5. Disinterest of company visitors in the project	Low	Very high
6. Insufficient information promotion of the project	Low	Very high

Source: developed by the author

Therefore, the following risks will have the greatest impact on the project: unreliability of project partners, disinterest of company visitors in the project and insufficient information promotion of the project.

To reduce the risk of choosing an unreliable partner, it is necessary to study in detail the available information about the partner company, about implemented projects, about the company's regular partners, about the general state of the company on the market, about the terms of cooperation with the company and other information. This will ensure the reliability of the company and reduce the risks of the project.

To reduce the impact of risk from staff resistance, it is necessary to conduct training work with staff, hold meetings to explain the importance of the project and its results for both the company and society. Also, the company needs to maximize the interest of employees in independent participation in the project.

To avoid the risk of additional workload, unscheduled work on the project, it is needed to clearly formulate the plan, project tasks and assign tasks to the appropriate employees. It is also necessary to accurately determine the time to complete tasks and all the time frames for the project, and monitor the implementation of tasks in accordance with the schedule.

To increase the interest of buyers in projects, it is necessary to establish an effective system of communication, evaluation and analysis of the situation in society regarding the problem, if necessary, strengthen the campaign to promote the project on social networks and other resources to increase interest.

Information promotion of the project in this situation is one of the most important factors for the success of the project results, as the main goal of the project is to convey to people the importance of responsible consumption and the need for waste sorting. Information promotion of the project should be carried out through: placement of information directly in shopping centers and through employees of shopping centers (advertising posters, placement of information on advertising monitors); posting information on the company's website (publication of comments on the project, information for the media); placing the created videos on the company's page on the YouTube platform; placement of additionally developed information posts on the company's Facebook and Instagram pages.

Based on the data provided for the project implementation, it is also necessary to predict the expected results and consequences of the project implementation.

3.2. Forecasting the results of changes in approaches to social responsibility management of the enterprise

CSR initiatives have a significant impact on business and can provide companies with many benefits in the market, including the commercial aspect.

To assess the possible results of the proposed project, we can calculate the income that the company will receive from the sale of sorted waste and the payback period of the project through these revenues.

According to the results of similar projects, it is possible to determine the amount of sorted waste that the company will be able to collect per month from one sorting point. It is estimated that amount of sorted waste will be around 4 tons

of raw materials, of which 2 tons of waste paper, 650 kg of PET bottles, 350 kg of aluminum cans, 1 tons of glass. The price of sorted waste varies depending on the type of raw material and its quality, so the average prices per kilogram of raw material are calculated. The average price of wholesale sales of waste paper is 2,5 UAH / kg, PET bottles – 6 UAH / kg, aluminum cans - 15 UAH / kg, glass - 2 UAH / kg.

Table 3.5 shows the approximate income from the sale of collected secondary raw materials.

Table 3.5

Projected income from the sale of collected waste

Recyclables	Sales price, UAH	Income from sales per month, UAH	Income from sales per month from all reception points, UAH
Waste paper	2,5	5000	30000
PET bottles	6	3900	23400
Aluminum cans	15	5250	31500
Glass	2	2000	12000
Total:		16150	96900

Source: developed by the author

Therefore, according to approximate estimates, the income from the sale of secondary raw materials per month from all reception points will be 96,900 UAH, for the year it is an approximate amount of 1,162,800 UAH.

Table 3.6 shows the income from the sale of sorted waste after deducting the monthly costs of ensuring the operation of the point, these are the costs of paying salaries to employees responsible for the work of the point.

Table 3.6

Projected income from the sale of collected waste after deduction of operating costs of the reception point

	Income from sales of collected waste, UAH	Expenses for salaries payment of employees, UAH	Income from the sale after deduction of operating costs, UAH
Per month	96,900	78,000	18,900
Per year	1,162,800	936,000	226,800

Source: developed by the author

The income from the sale of the collected sorted waste after deducting the operating costs of the point will be UAH 18,900 per month and UAH 226,800 per year.

With these forecast indicators, the project will generate income, then it is possible to calculate the payback period of the project at these values. The payback period in this case will be 8.4 months or 256 days, all investments in the project will be able to pay off in the ninth month of operation of the points with a constant flow of sorted waste at the predicted level.

The value of the break-even point for the project according to the forecasted indicators in the quantitative expression of the collected sorted waste will be 19307 kg. Fig. 3.1 shows a break-even point graph for the proposed project.

Thus, when collecting 19307 kg of sorted waste, the receiving points will be able to cover the costs necessary for the operation of the point, and the entire amount collected above this value will be able to cover investment costs and generate additional income.

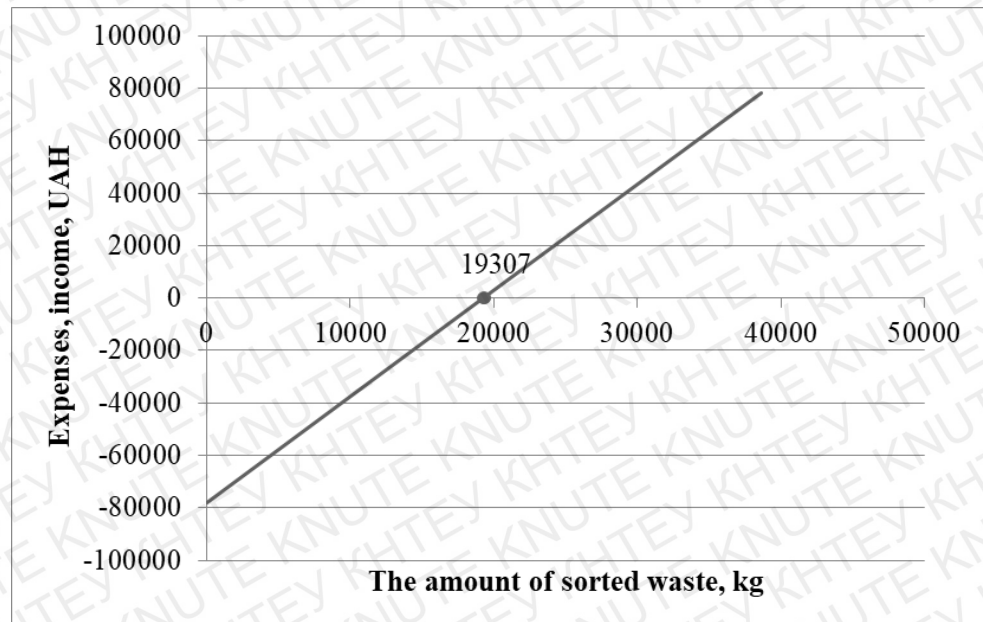


Fig. 3.1. The break-even point graph

Source: developed by the author

The income of the project, after the return on investment, is recommended to be used for material incentives for consumers for sorted waste, for investing in the

creation of collection and sorting points for waste in all stores of the chain, or for holding additional charity events and donations.

Every month, about 2.2 million people visit the Epicentr chain of stores in Kyiv. According to Digdata's marketing research, about 10% of people pay attention to advertising materials at points of sale, such as flyers, themed stands, plasmas or monitor displays in shopping malls, and only 3% of people provide some feedback. Therefore, it can be assumed that if the information materials about the project are placed in shopping malls with an average attendance of 2.2 million people per month, the project will be able to reach an audience of 660,000 people who will at least hear about responsible resource consumption and the need of waste processing. Due to the large-scale coverage, the company will be able to convey information to a very large audience. Also, an important result of the project is that all employees of the stores, there are approximately 10,000, will also be able to join the project and learn about the importance of responsible resource consumption and will be able to gain knowledge about waste sorting.

It is possible to calculate the projected results of the project from the increase in the involvement of project participants by 3% per month, 6% per month and 10% per month. To calculate the funds received, the weighted average price of sorted waste was used, taking into account their uneven amount by category. According to the results obtained with an increase of 3% per month, for the year the amount of collected sorted waste will be 340.6 tons, and the income from their sale will be 440 thousand UAH; by 6% per month, for the year the amount of collected sorted waste will be 404.8 tons, and the income from their sale will be 699 thousand UAH; by 10% per month, for the year the amount of collected sorted waste will be 513.2 tons, and the income from their sale will be UAH 1.1 million. Calculations of these indicators are given in table 3.7.

According to these forecasts, the payback period of investments in the project can be calculated: with an increase of 3%, the payback period will be 4.3 months or 132 days; with an increase of 6%, the payback period will be 2.7 months or 83 days; with an increase of 10%, the payback period will be 1.7 months or 52

days. Therefore, with the most optimistic forecast, the costs of starting the project will be reflected in less than 2 months.

Table 3.7

The projected results of the project from the increase in the involvement of project participants

Month	Results if the number of people who joined the project will increase by 3% per month		Results if the number of people who joined the project will increase by 6% per month		Results if the number of people who joined the project will increase by 10% per month	
	Amount of waste collected, kilogram	Funds received from the sale, UAH	Amount of waste collected, kilogram	Funds received from the sale, UAH	Amount of waste collected, kilogram	Funds received from the sale, UAH
1	2	3	4	5	6	7
1	24000	96960	24000	96960	24000	96960
2	24720	99868,8	25440	102777,6	26400	106656
3	25461,6	102864,86	26966,4	108944,26	29040	117321,6
4	26225,45	105950,81	28584,38	115480,91	31944	129053,76
5	27012,21	109129,33	30299,45	122409,77	35138,4	141959,14
6	27822,58	112403,21	32117,41	129754,35	38652,24	156155,05
7	28657,26	115775,31	34044,46	137539,61	42517,46	171770,55
8	29516,97	119248,57	36087,13	145791,99	46769,21	188947,61
9	30402,48	122826,03	38252,35	154539,51	51446,13	207842,37
10	31314,56	126510,81	40547,50	163811,88	56590,74	228626,61
11	32253,99	130306,13	42980,34	173640,59	62249,82	251489,27
12	33221,61	134215,32	45559,17	184059,03	68474,80	276638,20
Total:	340608,71	1376059,19	404878,59	1635709,50	513222,81	2073420,15

Source: developed by the author

The establishment of sorting points will also contribute to the development of municipal sorting infrastructure. During the year of operation of the points the amount of unsorted waste can be reduced by 288 tons per year. And, if the company will continue implementation of this project in all stores of the network, which covers the whole country, the number will increase tenfold. In this way, the company will contribute to reducing the number of landfills and the amount of garbage that gets there.

The implementation of projects by the company in the field of corporate social responsibility can bring many positive direct and indirect effects on the company's activities, which is confirmed by many studies. According to some studies, the implementation of social responsibility projects has a significant impact on the company's operations. The feasibility of implementing social responsibility projects is confirmed by research by the Boston Research Group: the return on sales of companies implementing CSR practices increases by 3%, assets - 4%, shares - 10% [28].

Due to the implementation of one project, the company's sales are unlikely to increase by 3%, but if we assume that sales revenue in stores where the project is implemented will increase by 0.5% or 1%, the company will receive significant funds. Table 3.8 shows the possible projected indicators of the company with increased sales due to the implementation of the social project.

Shopping centers located in Kyiv account for about 35-40% of the company's revenue, which is 18,388,284 thousand UAH, with increased sales by 0.5%, the company will receive 91 million UAH, with increased sales by 1%, the company will receive 138 million UAH.

Table 3.8

The projected indicators of the company with increased sales due to the implementation of the social project

	Income from the sale of goods in stores located in Kyiv, thousand UAH	Income from the sale of goods in stores with an increase in sales by 0.5%, thousand UAH	Income from the sale of goods in stores with an increase in sales by 1%, thousand UAH
Per month	1532357	7661,78	15323,57
Per year	18388284	91941,4	183882,8

Source: developed by the author

By creating a system of material incentives to participate in the project by providing discount coupons in the company's network of stores, which will be equivalent to the amount of waste delivered, the company will also be able to attract additional people willing to participate in the project.

Dissemination of non-financial information about the company's activities and creation of an open report on corporate social responsibility will increase the awareness of customers, employees, partners of the company about its activities in the field of social responsibility, increase their loyalty, increase the company's image and reputation. The result of improving the company's reputation can be assessed using reputational ratings. By publishing information about the company's policies in various areas of corporate social responsibility, and generating a comprehensive report on corporate social responsibility, the company will be able to get at least an additional 30 points in the ranking compiled by the transparency index, and enter the top ten companies represented in the ranking. According to the results of the VI National Quality Rating of Corporate Reputation Management "Reputation Activists" created by the PR-Service Agency, Epicentr took 3rd place in the category of retail goods for home with a score of 166 points out of 250. The project will help raise the company's reputation and position increasing the image capital of corporate social responsibility.

Also, according to research by various organizations and researchers, corporate social responsibility has an impact on consumer confidence, their desire to buy company products, employee loyalty to the company, sales growth, staff turnover and the ability to attract more qualified employees, the company's reputation and competitiveness in general.

According to the Cone/Roper research survey, 90% of respondents believe companies must act to help social and environmental issues and 75% of respondents will do research to see if a company is being honest when it takes a stand on issues [28]. According to the Nielsen Global Survey of Corporate Social Responsibility and Sustainability, 70% of consumers in Ukraine are willing to pay more for the products of companies that are responsible for society and the environment. Therefore, it can be argued that CSR projects help businesses build a good business reputation and establish long-term trusting relationships with consumers. The implementation of CSR projects also helps businesses attract more new loyal customers.

By carrying out socially responsible activities, the company also becomes more attractive to job seekers. The survey of the Center for CSR Development showed that corporate social responsibility is a decisive moment in choosing a potential employer for 15.2% of young people, the social package is important for 20.2% of respondents, the activity sector and employee feedback on work in the company - 31.6% and 35, 4% respectively. Recognition of the company is primarily important for 14.5%, and 9.2% also pay attention to management. Also the most important social responsibility projects for young people are environmental and animal protection activities of companies (30.9%) [34].

Fig. 3.2 shows the potential results for the company due to the implementation of the proposed changes.

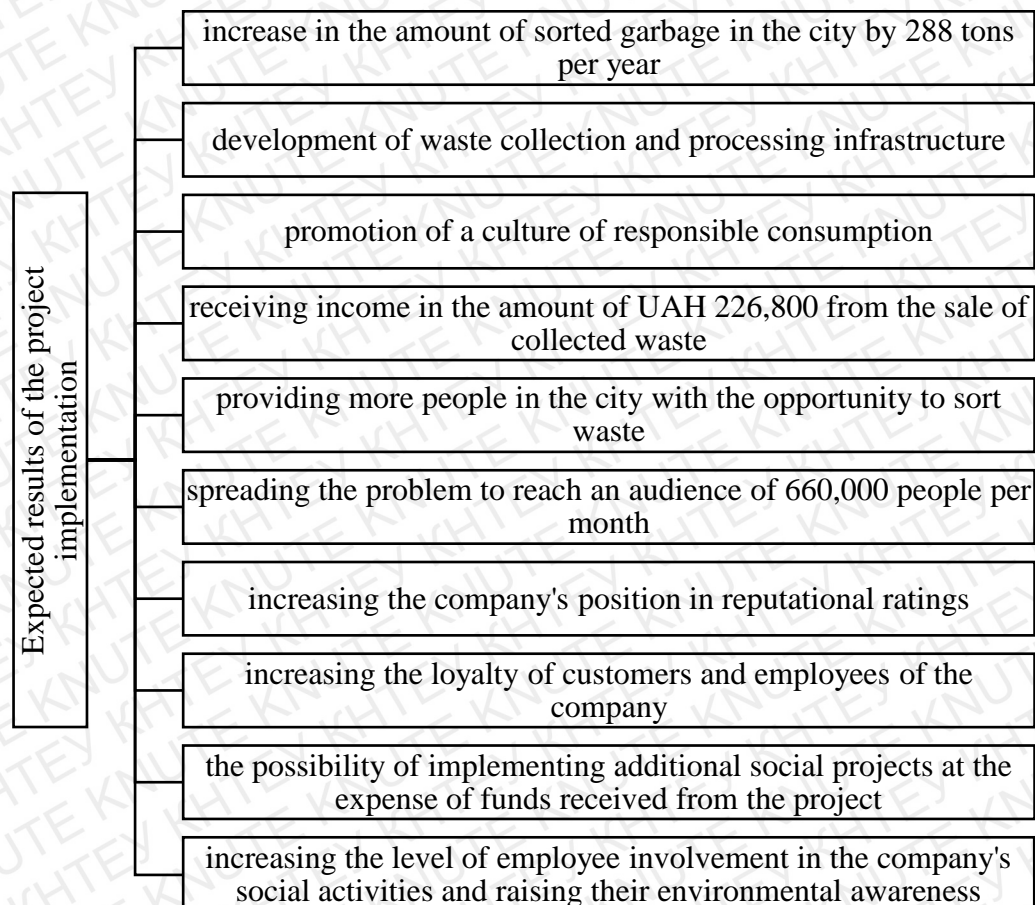


Fig. 3.2. Expected results of the project implementation

Source: developed by the author

The implementation of social initiatives also contributes to: increasing loyalty and trust on the part of the company's stakeholder groups; reduction of

reputational risks and critical perception of the company's activities; attracting investment and expanding the sphere of influence in the market; ensuring competitiveness in the long run; sustainable business development in the long run. CSR initiatives have a significant indirect impact on business and can provide companies with many benefits in the market, including in the commercial aspect.

CONCLUSIONS AND PROPOSALS

Most definitions of corporate social responsibility describe it as a concept where companies integrate social and environmental concerns into their business operations and into interactions with their stakeholders on a voluntary basis.

In our opinion, the most complete is the definition of corporate social responsibility as an initiative, systematic activity of enterprises to form relationships with society, consumers, partners and other organizations in order to reconcile and meet the social, economic, ethical interests of all stakeholder groups to achieve both economic and social outcomes on mutually beneficial terms.

A search and analysis of publications on the assessment and measurement of social responsibility showed that the most used are several methods for assessing social responsibility: assessment is carried out using social reporting, content analysis, reputation indexes and ratings, questionnaires based on questionnaires, qualitative and quantitative methods.

The study is based on materials of Epicentr K LLC. Epicentr K LLC is a network of shopping centers in Ukraine, founded in 2003. The company defines its goal as creating the most favorable conditions for the construction, repair and arrangement of the home of every inhabitant of Ukraine. Epicentr K aims to provide the people of Ukraine with a wide range of quality and affordable goods.

Epicentr K LLC is one of the largest retailers in Ukraine, which continues to develop and grow steadily. The company shows high results in the market, has a constantly growing income and sales of goods, but currently it is impossible to assess the financial stability of the company highly, because the company has a fairly mediocre ratio of financial stability.

Epicentr K LLC implements many social projects and initiatives in various fields, understanding the importance of corporate social activities for its activities and sustainable development. Epicentr K can be considered a generally socially responsible company.

The corporate social responsibility of Epicentr K LLC was assessed rather poorly by the expert organization with the help of the index of transparency and accountability and the rating formed based on its results. Despite the significant number of social projects implemented by the company, it received low marks due to the lack information about the mission, goals and strategy of the company, confidentiality of information about the company, lack of generated non-financial reports on corporate social responsibility of the company.

The company's internal activities in the field of social responsibility to employees were assessed through a survey of mall employees, the results of the survey showed quite high results, which show that most employees appreciate the company's activities in this area.

To ensure the sustainable development of the company, improve corporate social responsibility and improve the company's reputation, the company is proposed to implement a project to to educate consumers about the importance of responsible consumption, the principle of zero waste, sorting and processing of secondary raw materials and equipping the company's shopping centers with containers for sorting waste paper, glass, PET bottles and aluminum cans.

After the implementation of the project the company will achieve the following results: reduce environmental pollution and the amount of unsorted waste by 288 tons per year due to the equipped reception points; pay back the investment of the project for 9 months due to the sale of the collected raw materials and send the earned funds to other charitable projects or programs; raise the level of awareness of the company's consumers about the importance of responsible consumption and waste processing; involve even more people in waste sorting and recycling practices; increase the company's reputation and its position in the ranking lists of various agencies.

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APPENDIX

Appendix A

**Київський національний торговельно-економічний
університет
Факультет економіки, менеджменту і психології
Кафедра менеджменту**

**МЕНЕДЖМЕНТ:
ІМПЕРАТИВИ ТА ВИКЛИКИ**

**Збірник наукових статей студентів денної форми
навчання, які здобувають освітній ступінь «магістр»
за спеціальністю 073 «Менеджмент» спеціалізацій:
«Управління бізнесом», «Менеджмент персоналу»
і «Торговельний менеджмент»**

Частина 2

Київ 2021

Розповсюдження і тиражування без офіційного дозволу КНТЕУ заборонено

УДК 658
М 50

М 50 Менеджмент: імперативи та виклики : зб. наук. ст. студ. ден. форми навч. / відп. ред. С. І. Бай. – Ч. 2. – Київ : Київ. нац. торг.-екон. ун-т, 2021. – 134 с.

Об'єктивні зміни на світовому ринку обумовлюють орієнтацію багатьох організацій та підприємств на нову модель розвитку, для якої характерні принципово нові риси та пріоритети. Тому у збірці низка статей присвячена проблемам інноваційно-інвестиційного розвитку організацій, підвищення їх ефективності і конкурентоспроможності сучасним технологіям менеджменту та соціальній відповідальності бізнесу.

УДК 658

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*Видається за рекомендацією вченої ради факультету економіки
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(протокол № 11 від 24.05. 2021 р.)*

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економічний університет, 2021

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СОЦІАЛЬНІ АСПЕКТИ МЕНЕДЖМЕНТУ

THE CONCEPT OF SOCIAL RESPONSIBILITY OF THE ENTERPRISE: APPLICATION OF CORPORATE SOCIAL RESPONSIBILITY ON THE EXAMPLE OF TRADE ENTERPRISE

HOLOVATA D., the 1st year of Master program FEMP KNUTE,
Specialization «Trade Management»

The concept of social responsibility of the enterprise, corporate social responsibility, features of the current state of social responsibility of enterprises in Ukraine are defined. The activity of the retail enterprise Auchan Ukraine Hypermarket LLC in the field of corporate social responsibility in Ukraine is analyzed.

Визначено поняття соціальної відповідальності підприємства, корпоративної соціальної відповідальності, особливості сучасного стану соціальної відповідальності підприємств в Україні. Проаналізовано діяльність роздрібного торговельного підприємства ТОВ «Ашан Україна Гіпермаркет» у сфері корпоративної соціальної відповідальності в Україні.

Relevance of the research. The issue of corporate social responsibility (CSR) is becoming increasingly important in connection with the growing level of competition in the domestic market and the development of European integration processes in Ukraine. In world practice, activities in the field of corporate social responsibility allow to increase the business reputation and capitalization of the company and to establish an effective and balanced relationship with stakeholders. Therefore, companies that are trying to find ways to increase their competitive advantages, opportunities and reduce threats, are adopting foreign examples of corporate social initiatives. Due to this, the number of socially responsible practices of enterprises is growing, as well as the interest of society in them, but in most cases there are no systematic approaches to establishing and harmonizing corporate social responsibility.

Over the past few years, the issue of social responsibility of enterprises, in particular trade enterprises, has been covered in articles and scientific papers of the following domestic and foreign scientists: K. Becker-Olsen, B. Cudmore, R. Hill [2], S. Korol, I. Mykolaychuk [5], N. Orlova [8], L. Bobko [1], M. Saprykina, N. Gradyuk, A. Kolot, V. Zhukovska [9] and other authors. However, aspects of socially responsible activities of enterprises need further study.

The purpose of this study is to analyze the theoretical foundations of the concept of social responsibility of the enterprise and the characteristics of corporate social responsibility in Ukraine, as well as analysis of corporate social responsibility of Auchan Ukraine Hypermarket.

The main results of the research. Today there are many definitions of «social responsibility» and «corporate social responsibility». The study of scientific approaches to defining the essence of the concept of «corporate social responsibility» showed that there is no single common definition of this category in international and Ukrainian practice, and there are no common approaches to the interpretation of the subject and principles of responsible business and individual employees.

In economically developed countries, the concept of social responsibility has become widespread, the meaning of which is the conscious attitude of economic entities to the requirements of social necessity, social objectives, moral and ethical norms and values. As well as understanding the consequences of their activities for society, the state, consumers, business partners and their employees [5].

Continuation of Appendix A

Despite the ambiguity of interpretations and definitions, most CSR researchers believe that, according to the International Standard ISO26000 «Guidelines on Social Responsibility», corporate social responsibility should be seen as the responsibility of the organization for the impact of its decisions and activities on society and the environment through transparent and ethical behaviors that promote sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders; complies with current legislation and international standards of conduct [1].

Corporate social responsibility extends to the following main areas: respect for human rights; compliance with legal requirements; business and corporate ethics; environmental protection; cooperation with stakeholders; compliance with international standards of conduct; transparency and accountability.

Corporate social responsibility is a voluntary initiative, and for its full implementation it is important how companies interact with internal and external groups of influence (employees, customers, NGOs, government agencies, society) [8]. The introduction of the principles of corporate social responsibility gives companies the following benefits [4; 8]: a high reputation is formed in the eyes of customers, the image of the company is improved (brand price and customer loyalty are increased, partnerships are established); improvement of financial indicators, there is an opportunity to increase revenues, primarily through solving problems with government agencies and control bodies, establishing effective relations with them; reducing staff turnover, increasing staff commitment, saving on attracting and retaining highly qualified specialists; standardization (according to international standards) allows to enter new markets; increase in sales and market share; timely access to up-to-date information from competent sources provides speed of response to critical problems in the region and more effective risk management.

Global trends indicate a direct link between social responsibility and the reputation of companies. According to the results of the 2019 Global RepTrak study, the leading role of management factors and corporate culture and civil society is 15,1 % and 14,2 % in business reputation, respectively. Along with this, the influence of the factor of working conditions is 11,2 % of corporate reputation. Thus, the total contribution of the main factors of CSR in the formation of the company's reputation is 40,5 % [3].

The priority areas of CSR development in Ukraine and other developed countries are the following: increasing the efficiency of corporate governance; cooperation with stakeholders; development of social reforms; preservation and restoration of the environment; preparation of financial and non-financial reporting according to international requirements and standards, development of innovative processes of corporate policy. All these areas will promote the responsible integration of corporations into the international market and will ensure the implementation of the main directions of sustainable development of Ukraine as a whole [8].

Socially responsible activity of the enterprise is becoming an increasingly important component of the formation of its positive image from the standpoint of stakeholders. This thesis is supported by the information of the world's leading companies that have joined the UN Global Compact and operate on the principles of social responsibility. By their behavior, they proved that only those companies that use ethical approaches to society as a whole and to employees, respecting them and creating the necessary working conditions can be reliable partners [5].

Existing models of social responsibility have a multilevel structure. Researchers on corporate social responsibility distinguish three levels for determining social responsibility [4]. The first (basic) level assumes that business pays taxes in full and legally, thus the funds go to the budget, where they are distributed to the some social programs. The second (corporate) level assumes that socially responsible business must pay an economically reasonable salary. The third (higher) level assumes that socially responsible business on a voluntary basis is engaged in charity.

The implementation of socially responsible activities is carried out in 2 areas: internal and external. The internal sphere includes the business practice of the administration of the enterprise on the development of human capital of the enterprise, namely: occupational safety; stable payment of wages and benefits, ensuring a socially significant standard of living sufficient to support families,

Continuation of Appendix A

children; additional medical and social insurance of employees; providing assistance to employees in critical situations; development of programs to mitigate and eliminate social consequences during enterprise restructuring, etc. The external component of business social responsibility mainly includes programs, actions and activities that are not regulated by current legislation, but are implemented in the traditions of the country, society and organization: environmental activities carried out at the initiative of the administration of the organization to reduce harmful the impact of its activities on the environment; purchase and sale of quality goods as a responsibility to their consumers; providing quality and professional services to consumers; support for socially vulnerable groups; participation in charity events; support of local cultural, educational, sports organizations, etc. The methods of its implementation can be various: cash grants, charitable contributions and sponsorship, equivalent funding, social investment, delegation of employees of the organization, etc. [5].

The social responsibility of domestic enterprises primarily lies in the fullest possible payment of taxes, compliance with labor legislation and environmental protection, in job creation. All these measures are aimed at the external environment of the enterprise. Among the initiatives aimed at the internal environment are the following: increasing productivity, improving competitiveness, optimizing costs, implementing a strategy for further development, improving the image, increasing turnover and the number of consumers. Most small and medium enterprises pay more attention to internal social programs that target their employees [4].

In recent years, the process of implementing CSR policy by Ukrainian companies has been gaining momentum. According to the CSR Development Center, 83 % of companies in Ukraine already implement social responsibility in their activities and 52 % have approved corporate social responsibility strategies [7].

Ukrainian business leaders are active in charity and use public relations tools. Almost all large companies carry out projects to improve the efficiency of business processes with certain social or environmental benefits. Every year the number of companies and their implemented social projects grows. However, most companies in Ukraine, despite their size, do not have a defined strategy of social responsibility, are at the stage of compliance with legislation and charitable projects [8]. At the same time, an important characteristic of Ukrainian companies is their secrecy to the general public. Research shows that mostly large corporations and companies report on social responsibility practices. Small and medium-sized businesses are mostly left out of this process. The main reasons hindering the development of social responsibility in small and medium-sized companies are lack of funds, unregulated legislation and lack of encouragement by the state to act responsibly, unfavorable political situation, high tax rates and difficult tax administration, frequent changes in economic legislation, high regulatory pressure and corruption.

That is, the main obstacles and problems in implementing the concept of corporate social responsibility for many companies operating in Ukraine today are, first of all, the financial, economic and political crisis (negative price situation, low demand for Ukrainian products in international markets, high inflation), imperfection of the regulatory framework, lack of funds and tax pressure, low attractiveness of Ukrainian business for foreign investment, entry into the domestic market of foreign companies and investors, as well as lack of information about social programs in the regions [1; 5; 8; 9].

Auchan Ukraine has now achieved significant results in the field of CSR in the segment of retail trade enterprises in the Ukrainian market. Starting in 2018, the company began producing a CSR Report that meets the Global Reporting Initiative standard.

The company's corporate social responsibility strategy includes four main areas: employees (to promote the professional and personal development of its employees); customers (offer customers carefully selected, high quality and inexpensive goods); environment (involve the main environmental levers to reduce the company's impact on the environment and obtain economic results); society (improve the lives of local communities in store areas). These areas include the following initiatives implemented by the company: conducting ongoing training for employees, employment of people with disabilities, cooperation with small farms, public environmental

activities involving employees, reducing the use of plastic bags and gloves in stores, support for orphanages.

A special place is also occupied by competitions of social projects in the regions of Ukraine, which provided an opportunity for young people to receive grants for the implementation of social projects totaling 80,000 euros in 2019. Also in 2019, for the initiative to abandon plastic bags and their further use, the company received an award from the UN Global Compact in Ukraine.

Summarizing the study data, it should be noted that despite certain problems and obstacles in the implementation of socially responsible activities in Ukraine, its successful implementation is possible if company managers and the government conduct thorough training and create favorable conditions for its implementation.

Conclusions. As a result of the study, it was determined that social responsibility is primarily a responsible attitude of the company to its products and services, to its employees, consumers, customers, partners. Despite the problems and obstacles to the introduction of corporate social responsibility, every year in Ukraine the number of companies that use and are interested in corporate social responsibility is constantly growing. This undoubtedly shows that global trends in responsible business affect our country, because given the world experience and the situation on the domestic market, social responsibility practices are in great demand not only by enterprises but also by society. The example of Auchan Ukraine Hypermarket LLC showed an example of a company that successfully implements the practice of corporate social responsibility in Ukraine.

The presented results of the study can be used for further more detailed analysis and study of corporate social responsibility of enterprises in Ukraine.

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The paper is completed under academic advising of Doctor of Sciences (Economics), Professor PIATNYTSKA G.T.

Balance Sheet, Statement of Financial Performance, Statement of Cash Flows Limited Liability Company "Epicenter K" for 2018

ДЕРЖСТАТ УКРАЇНИ
ГОЛОВНЕ УПРАВЛІННЯ
СТАТИСТИКИ у м. Києві

2019 р. №8

Додаток 1
до Національного положення (стандарту)
бухгалтерського обліку
1 "Загальні вимоги до фінансової звітності"

Підприємство ТОВ "Епіцентр К"

Територія Святошинський р-н м. Київ

Організаційно-правова форма _____

Вид економічної _____

Середня кількість працівників 24426

Адреса, телефон м. Київ, вул. Берковецька, буд.6-К

Одиниця виміру: тис. грн. без десяткового знака

Складено (зробити позначку "v" у відповідній клітинці):
за положеннями (стандартами) бухгалтерського обліку _____
за міжнародними стандартами фінансової звітності _____

КОДИ		
2019	10	01
		32490244
		8036600000
		240
		47.78

Баланс (Звіт про фінансовий стан)
на 31 грудня 2018 р.

Форма № 1 Код за ДКУД 1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	6 034	4 872
первісна вартість	1001	28 133	32 579
накопичена амортизація	1002	22 099	27 707
Незавершені капітальні інвестиції	1005	1 706 207	2 988 907
Основні засоби	1010	5 294 261	6 357 432
первісна вартість	1011	7 942 912	9 371 658
знос	1012	2 648 651	3 014 226
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	1 898 678	1 959 811
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	8 905 180	11 311 022
II. Оборотні активи			
Запаси	1100	9 999 121	13 482 298
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	696 375	773 920
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	2	2
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	2 707 449	3 380 490
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	714 693	698 328
Витрати майбутніх періодів	1170	1 000	2 845
Інші оборотні активи	1190	123 512	277 552
Усього за розділом II	1195	14 242 098	18 615 335
III. Необоротні активи, утримувані для продажу, та групи вибуття			
Баланс	1300	23 147 278	29 926 357

З оригіналу згідно
Уповноважена особа
директор ТОВ "Епіцентр К" м. Київ
Чуркіна Ірина

Continuation of Appendix B

Підприємство	ДЕРЖСТАТ УКРАЇНИ ГОЛОВНЕ УПРАВЛІННЯ СТАТИСТИКИ у м. Києві ТОВ "Епіцентр" (найменування)	Дата (рік, місяць, число)	КОДИ
		за СДРПОУ	2019 01 01 32490244

Звіт про фінансові результати (Звіт про сукупний дохід)

за рік 20 18 р.

Форма N 2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	41 457 062	33 704 164
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(30 456 842)	(24 499 967)
Валовий:			
прибуток	2090	11 000 220	9 204 197
збиток	2095	(-)	(-)
Інші операційні доходи	2120	266 093	119 354
Адміністративні витрати	2130	(549 281)	(445 059)
Витрати на збут	2150	(6 620 644)	(5 029 013)
Інші операційні витрати	2180	(333 284)	(172 727)
Фінансовий результат від операційної діяльності:			
прибуток	2190	3 763 104	3 676 752
збиток	2195	(-)	(-)
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	180 589	5 820
Інші доходи	2240	52 152	71 465
Фінансові витрати	2250	(91 071)	(44 178)
Втрати від участі в капіталі	2255	(-)	(-)
Інші витрати	2270	(207 978)	(208 790)
Фінансовий результат до оподаткування:			
прибуток	2290	3 696 796	3 501 069
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(671 524)	(637 303)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:			
прибуток	2350	3 025 272	2 863 766
збиток	2355	(-)	(-)

З оригіналом згідно
 Уповноважена особа
 директор "Гіпермаркету "Епіцентр К" м. Дніпро"
 Чуркіна М.І.



Continuation of Appendix B

ДЕРЖСТАТ УКРАЇНИ
ГОЛОВНЕ УПРАВЛІННЯ
СТАТИСТИКИ у м. Києві

№ 02 20 18 р. № 32490244
Підприємство Товариство з обмеженою відповідальністю "Епіцентр К"
(найменування)

Дата (рік, місяць, число) за ЄДРПОУ

КОДИ		
01	01	2019
32490244		

Звіт про рух грошових коштів (за прямим методом)

за 20 18 р.

Форма № 3 Код за ДКУД 1801004

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
I. Рух коштів у результаті операційної діяльності			
Надходження від:			
Реалізації продукції (товарів, робіт, послуг)	3000	42 150 366	35 203 839
Повернення податків і зборів	3005		
у тому числі податку на додану вартість	3006		
Цільового фінансування	3010	43 706	32 975
Надходження від отримання субсидій, дотацій	3011		
Надходження авансів від покупців і замовників	3015	5 986 860	3 949 333
Надходження від повернення авансів	3020	135 197	37 651
Надходження від відсотків за залишками коштів на поточних рахунках	3025	122	70
Надходження від боржників неустойки (штрафів, пені)	3035	813	201
Надходження від операційної оренди	3040	105 507	83 243
Надходження від отримання роялті, авторських винагород	3045		
Надходження від страхових премій	3050	1 515	675
Надходження фінансових установ від повернення позик	3055		
Інші надходження	3095	569 537	308 103
Витрачання на оплату:			
Товарів (робіт, послуг)	3100	(37 328 193)	(30 607 795)
Праці	3105	(3 115 998)	(2 288 688)
Відраховань на соціальні заходи	3110	(845 906)	(635 319)
Зобов'язань з податків і зборів	3115	(2 329 859)	(2 670 739)
Витрачання на оплату зобов'язань з податку на прибуток	3116	(688 900)	(542 020)
Витрачання на оплату зобов'язань з податку на додану вартість	3117	(820 900)	(866 550)
Витрачання на оплату зобов'язань з інших податків і зборів	3118	(820 059)	(1 262 169)
Витрачання на оплату авансів	3135	(307 267)	(81 736)
Витрачання на оплату повернення авансів	3140	(13 432)	(10 784)
Витрачання на оплату цільових внесків	3145	(43 706)	()
Витрачання на оплату зобов'язань за страховими контрактами	3150	(1 870)	()
Витрачання фінансових установ на надання позик	3155	()	()
Інші витрачання	3190	(117 301)	()
Чистий рух коштів від операційної діяльності	3195	4 890 091	()
II. Рух коштів у результаті інвестиційної діяльності			
Надходження від реалізації:			
фінансових інвестицій	3200		
необоротних активів	3205		
Надходження від отриманих:			
відсотків	3215		



З оригіналом згідно
Уповноважена особа
директор "Епіцентр К"
М. Дніпро
Чуркіна М.І.

Continuation of Appendix B

дивідендів	3220		
Надходження від деривативів	3225		
Надходження від погашення позик	3230	395 533	117 580
Надходження від вибуття дочірнього підприємства та іншої господарської одиниці	3235		
Інші надходження	3250		
Витрачання на придбання: фінансових інвестицій необоротних активів	3255	()	()
Виплати за деривативами	3260	(4 210 363)	(2 002 223)
Витрачання на надання позик	3275	(1 189 311)	(1 222 536)
Витрачання на придбання дочірнього підприємства та іншої господарської одиниці	3280	(71 847)	(777 114)
Інші платежі	3290	()	()
Чистий рух коштів від інвестиційної діяльності	3295	-5 070 273	-3 884 293
III. Рух коштів у результаті фінансової діяльності			
Надходження від: Власного капіталу	3300		
Отримання позик	3305	1 420 501	1 494 759
Надходження від продажу частки в дочірньому підприємстві	3310		
Інші надходження	3340		
Витрачання на: Викуп власних акцій	3345	()	()
Погашення позик	3350	(1 109 201)	(670 914)
Сплату дивідендів	3355	(42 296)	(43 014)
Витрачання на сплату відсотків	3360	(106 247)	(57 872)
Витрачання на сплату заборгованості з фінансової оренди	3365	()	()
Витрачання на придбання частки в дочірньому підприємстві	3370	()	()
Витрачання на виплати неконтрольованим часткам у дочірніх підприємствах	3375	()	()
Інші платежі	3390	()	()
Чистий рух коштів від фінансової діяльності	3395	162 757	722 959

1	2	3	4
Чистий рух грошових коштів за звітний період	3400	-17 425	148 517
Залишок коштів на початок року	3405	714 633	564 564
Вплив зміни валютних курсів на залишок коштів		1 020	1 552
Залишок коштів на кінець року		698 228	714 633

Керівник

Головний бухгалтер




Михайленко П.І.


Захарків Т.Д.

З оригіналом згідно
Уповноважена особа
директор "Гіпермаркету
Чуркіна М.І.




Balance Sheet, Statement of Financial Performance, Statement of Cash Flows Limited Liability Company Epicenter K for 2019

<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> ДЕРЖСТАТ УКРАЇНИ ГОЛОВНЕ УПРАВЛІННЯ СТАТИСТИКИ у м. Києві 28 03 2019 р. №8 </div> <p>Додаток 1 до Національного положення (стандарту) бухгалтерського обліку 1 "Загальні вимоги до фінансової звітності"</p> <p>Дата (рік, місяць, число) за СДРПОУ за КОАТУУ за КОПФГ за КВЕД</p> <table border="1" style="float: right; margin-left: 20px;"> <tr><th colspan="3">КОДИ</th></tr> <tr><td>2020</td><td>01</td><td>01</td></tr> <tr><td colspan="3">32490244</td></tr> <tr><td colspan="3">8036600000</td></tr> <tr><td colspan="3">240</td></tr> <tr><td colspan="3">47.78</td></tr> </table> <p>Підприємство <u>ТОВ "Епіцентр К"</u> Територія <u>Святошинський р-н м. Київ</u> Організаційно-правова форма <u>Товариство з обмеженою відповідальністю</u> Вид економічної діяльності <u>25325</u> Середня кількість працівників <u>25325</u> Адреса, телефон <u>м. Київ, вул. Берковецька, буд.6-К</u> Одиниця виміру: тис. грн. без десяткового знака Складено (зробити позначку "ч" у відповідній клітинці): за положеннями (стандартами) бухгалтерського обліку за міжнародними стандартами фінансової звітності</p>	КОДИ			2020	01	01	32490244			8036600000			240			47.78			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">V</td></tr> </table> <p style="text-align: center;">Баланс (Звіт про фінансовий стан) на 31 грудня 2019 р.</p> <p style="text-align: right;">Форма N 1 Код за ДКУД 1801001</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Актив</th> <th style="width: 5%;">Код рядка</th> <th style="width: 15%;">На початок звітного періоду</th> <th style="width: 10%;">На кінець звітного періоду</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">I. Необоротні активи</td> </tr> <tr> <td>Нематеріальні активи</td> <td>1000</td> <td>4 872</td> <td>11 906</td> </tr> <tr> <td>первісна вартість</td> <td>1001</td> <td>32 579</td> <td>44 846</td> </tr> <tr> <td>накопичена амортизація</td> <td>1002</td> <td>27 707</td> <td>32 940</td> </tr> <tr> <td>Незавершені капітальні інвестиції</td> <td>1005</td> <td>1 559 527</td> <td>1 917 208</td> </tr> <tr> <td>Основні засоби</td> <td>1010</td> <td>8 537 656</td> <td>12 585 095</td> </tr> <tr> <td>первісна вартість</td> <td>1011</td> <td>11 533 275</td> <td>16 586 157</td> </tr> <tr> <td>знос</td> <td>1012</td> <td>2 995 619</td> <td>4 001 062</td> </tr> <tr> <td>Інвестиційна нерухомість</td> <td>1015</td> <td>-</td> <td>-</td> </tr> <tr> <td>Довгострокові біологічні активи</td> <td>1020</td> <td>-</td> <td>-</td> </tr> <tr> <td>Довгострокові фінансові інвестиції:</td> <td>1030</td> <td>-</td> <td>-</td> </tr> <tr> <td>які обліковуються за методом участі в капіталі інших підприємств</td> <td></td> <td></td> <td></td> </tr> <tr> <td>інші фінансові інвестиції</td> <td>1035</td> <td>1 839 811</td> <td>1 941 029</td> </tr> <tr> <td>Довгострокова дебіторська заборгованість</td> <td>1040</td> <td>-</td> <td>-</td> </tr> <tr> <td>Відстрочені податкові активи</td> <td>1045</td> <td>-</td> <td>-</td> </tr> <tr> <td>Інші необоротні активи</td> <td>1090</td> <td>-</td> <td>-</td> </tr> <tr> <td>Усього за розділом I</td> <td>1095</td> <td>11 941 866</td> <td>16 455 238</td> </tr> <tr> <td colspan="4" style="text-align: center;">II. Оборотні активи</td> </tr> <tr> <td>Запаси</td> <td>1100</td> <td>13 209 492</td> <td>15 322 903</td> </tr> <tr> <td>Поточні біологічні активи</td> <td>1110</td> <td>-</td> <td>-</td> </tr> <tr> <td>Дебіторська заборгованість за продукцію, товари, роботи, послуги</td> <td>1125</td> <td>773 920</td> <td>891 696</td> </tr> <tr> <td>Дебіторська заборгованість за розрахунками:</td> <td>1130</td> <td>-</td> <td>-</td> </tr> <tr> <td>за виданими авансами</td> <td></td> <td></td> <td></td> </tr> <tr> <td>з бюджетом</td> <td>1135</td> <td>2</td> <td>-</td> </tr> <tr> <td>у тому числі з податку на прибуток</td> <td>1136</td> <td>-</td> <td>-</td> </tr> <tr> <td>Інша поточна дебіторська заборгованість</td> <td>1155</td> <td>3 367 949</td> <td>4 345 345</td> </tr> <tr> <td>Поточні фінансові інвестиції</td> <td>1160</td> <td>-</td> <td>-</td> </tr> <tr> <td>і році та їх еквіваленти</td> <td>1165</td> <td>698 228</td> <td>921 052</td> </tr> <tr> <td>Витрати майбутніх періодів</td> <td>1170</td> <td>2 845</td> <td>30 589</td> </tr> <tr> <td>Інші оборотні активи</td> <td>1190</td> <td>276 394</td> <td>217 581</td> </tr> <tr> <td>Усього за розділом II</td> <td>1195</td> <td>18 328 830</td> <td>21 729 166</td> </tr> <tr> <td>III. 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Необоротні активи				Нематеріальні активи	1000	4 872	11 906	первісна вартість	1001	32 579	44 846	накопичена амортизація	1002	27 707	32 940	Незавершені капітальні інвестиції	1005	1 559 527	1 917 208	Основні засоби	1010	8 537 656	12 585 095	первісна вартість	1011	11 533 275	16 586 157	знос	1012	2 995 619	4 001 062	Інвестиційна нерухомість	1015	-	-	Довгострокові біологічні активи	1020	-	-	Довгострокові фінансові інвестиції:	1030	-	-	які обліковуються за методом участі в капіталі інших підприємств				інші фінансові інвестиції	1035	1 839 811	1 941 029	Довгострокова дебіторська заборгованість	1040	-	-	Відстрочені податкові активи	1045	-	-	Інші необоротні активи	1090	-	-	Усього за розділом I	1095	11 941 866	16 455 238	II. Оборотні активи				Запаси	1100	13 209 492	15 322 903	Поточні біологічні активи	1110	-	-	Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	773 920	891 696	Дебіторська заборгованість за розрахунками:	1130	-	-	за виданими авансами				з бюджетом	1135	2	-	у тому числі з податку на прибуток	1136	-	-	Інша поточна дебіторська заборгованість	1155	3 367 949	4 345 345	Поточні фінансові інвестиції	1160	-	-	і році та їх еквіваленти	1165	698 228	921 052	Витрати майбутніх періодів	1170	2 845	30 589	Інші оборотні активи	1190	276 394	217 581	Усього за розділом II	1195	18 328 830	21 729 166	III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	-	4	Баланс	1300	30 270 696	38 184 408
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Баланс	1300	30 270 696	38 184 408																																																																																																																																																													



ІДНО З ОРІГІНАЛО
 ПОВНОВАЖЕНА ОСОБА
 ДИРЕКТОР ІДЦЕРМАРКЕТ
 ЕПІЦЕНТР К. Ж.Б.М. КИЇВ
 ТОВ «ЕПІЦЕНТР К»
 ПАНАСЮК Т.Г.

Continuation of Appendix C

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований капітал	1400	158 610	158 610
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	-	191
Резервний капітал	1415	-	-
Перезоцільований прибуток (непокритий збиток)	1420	12 315 511	15 986 820
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	12 474 121	16 145 621
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	903 530	2 023 282
Інші довгострокові зобов'язання	1515	-	224 103
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	903 530	2 247 385
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	775 123	728 751
товари, роботи, послуги	1615	13 333 718	15 669 825
розрахунками з бюджетом	1620	182 092	272 880
у тому числі з податку на прибуток	1621	131 174	215 081
розрахунками зі страхування	1625	60 280	24 716
розрахунками з оплати праці	1630	143 530	160 205
Поточні забезпечення	1660	254 285	478 767
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	2 144 017	2 456 258
Усього за розділом III	1695	16 893 045	19 791 402
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
	1700	-	-
Баланс	1900	30 270 696	38 184 408

Генеральний директор

Головний бухгалтер



 Михайло Пивоваров П.І.
 Захарків Т.Д.

Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.


 Федорук О.В.



ДЕРЖСТАТ УКРАЇНИ ГОЛОВНЕ УПРАВЛІННЯ СТАТИСТИКИ у м. Києві № 27-03 2019 р. № 5	ТОВ "Епіцентр К" (найменування)	Дата (рік, місяць, число)	КОДИ
		за ЄДРПОУ	2020 01 01 32490244

Звіт про фінансові результати (Звіт про сукупний дохід)

за рік 20 19 р.

Форма N 2 Код за ДКУД 1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	45 685 421	41 457 062
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(32 451 672)	(30 456 842)
Валовий:			
прибуток	2090	13 233 749	11 000 220
збиток	2095	(-)	(-)
Інші операційні доходи	2120	571 753	266 093
Адміністративні витрати	2130	(747 248)	(549 281)
Витрати на збут	2150	(8 067 966)	(6 620 644)
Інші операційні витрати	2180	(537 910)	(333 284)
Фінансовий результат від операційної діяльності:			
прибуток	2190	4 452 378	3 763 104
збиток	2195	(-)	(-)
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	4 037	122
Інші доходи	2240	672 607	232 619
Фінансові витрати	2250	(148 084)	(91 071)
Втрати від участі в капіталі	2255	(-)	(-)
Інші витрати	2270	(398 687)	(207 978)
Фінансовий результат до оподаткування:			
прибуток	2290	4 582 251	3 696 796
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(861 839)	(671 524)
І прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:			
прибуток	2350	3 720 412	3 025 272
збиток	2355	(-)	(-)



ВІДНО З ОРІГІНАЛУ
 ПОВНОВАЖЕНА ОСОБА
 ДИРЕКТОР ІНТЕРМАРКЕТ
 "ЕПІЦЕНТР К" №8 м. КИЇВ
 ТОВ "ЕПІЦЕНТР К"
 ПАНАСЮК Т.Г.

II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	3 720 412	3 025 235

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

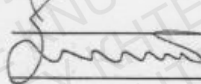
Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	897 073	754 096
Витрати на оплату праці	2505	4 711 766	3 989 482
Відрахування на соціальні заходи	2510	952 162	807 840
Амортизація	2515	1 101 154	605 286
Інші операційні витрати	2520	2 621 449	1 813 826
Разом	2550	10 283 604	7 970 530

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-

Генеральний директор

Головний бухгалтер




Михайлишин П.Й.

Захарків Т.Д.




ІДНО З ОРИГІНАЛО
 ДЕРЖАВНО ВАЖЕНА ОСОБЛИВА
 ІНСТРУКЦІЯ ДІЯЛЬНОСТІ
 ІНТЕРМАРКЕТ №8
 м.Київ №3
 ТОВ «ЕПІЦЕНТР К»
 ПАНАСЮК Т.Г.

Continuation of Appendix C

ДЕРЖСТАТ УКРАЇНИ ГОЛОВНЕ УПРАВЛІННЯ СТАТИСТИКИ у м. Києві		Дата (рік, місяць, число)	
Підприємство: <u>Товариство з обмеженою відповідальністю "Епіцентр К"</u> (реєстрування)		за ЄДРПОУ <u>32490244</u>	

КОДИ
01 | 01 | 2020
32490244

Звіт про рух грошових коштів (за прямим методом)
за 2019 р.

Форма № 3 Код за ДКУД 1801004

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
I. Рух коштів у результаті операційної діяльності			
Надходження від:			
Реалізації продукції (товарів, робіт, послуг)	3000	47 732 341	42 150 366
Повернення податків і зборів	3005	1 365	-
у тому числі податку на додану вартість	3006	-	-
Цільового фінансування	3010	57 773	43 706
Надходження від отримання субсидій, дотацій	3011	-	-
Надходження авансів від покупців і замовників	3015	5 917 188	5 986 860
Надходження від повернення авансів	3020	5 155	135 197
Надходження від відсотків за залишками коштів на поточних рахунках	3025	92	122
Надходження від боржників неустойки (штрафів, пені)	3035	3 148	813
Надходження від операційної оренди	3040	482 907	105 507
Надходження від отримання роялті, авторських винагород	3045	-	-
Надходження від страхових премій	3050	3 148	1 515
Надходження фінансових установ від повернення позик	3055	-	-
Інші надходження	3095	92 626	569 537
Витрачання на оплату:			
Товарів (робіт, послуг)	3100	(41 347 157)	(37 328 193)
Прани	3105	(3 747 153)	(3 115 998)
Відрахувань на соціальні заходи	3110	(1 016 755)	(845 906)
Зобов'язань з податків і зборів	3115	(2 488 568)	(2 329 859)
Витрачання на оплату зобов'язань з податку на прибуток	3116	(777 935)	(688 900)
Витрачання на оплату зобов'язань з податку на додану вартість	3117	(721 700)	(820 900)
Витрачання на оплату зобов'язань з інших податків і зборів	3118	(988 933)	(820 059)
Витрачання на оплату авансів	3135	(1 037 572)	(307 267)
Витрачання на оплату повернення авансів	3140	(15 040)	(13 432)
Витрачання на оплату цільових внесків	3145	(57 773)	(43 706)
Витрачання на оплату зобов'язань за страховими контрактами	3150	(39 899)	(1 870)
Витрачання фінансових установ на надання позик	3155	(-)	(-)
Інші витрачання	3190	(746 207)	(117 301)
Чистий рух коштів від операційної діяльності	3195	3 799 619	4 890 091
II. Рух коштів у результаті інвестиційної діяльності			
Надходження від реалізації:			
фінансових інвестицій	3200	-	2 392
необоротних активів	3205	-	3 353
Надходження від отриманих:			
відсотків	3215	-	-
дивідендів	3220	-	-

Continuation of Appendix C

Надходження від деривативів	3225	-	-
Надходження від погашення позик	3230	280 925	395 533
Надходження від вибуття дочірнього підприємства та іншої господарської одиниці	3235	-	-
Інші надходження	3250	-	-
Витрачання на придбання: фінансових інвестицій	3255	(137 326)	(-)
необоротних активів	3260	(3 829 621)	(4 210 363)
Виплати за деривативами	3270	(-)	(-)
Витрачання на надання позик	3275	(320 069)	(1 189 311)
Витрачання на придбання дочірнього підприємства та іншої господарської одиниці	3280	(155 033)	(71 847)
Інші платежі	3290	(301 783)	(-)
Чистий рух коштів від інвестиційної діяльності	3295	(4 462 907)	(5 070 273)
III. Рух коштів у результаті фінансової діяльності			
Надходження від: Власного капіталу	3300	-	-
Отримання позик	3305	2 103 225	1 420 501
Надходження від продажу частки в дочірньому підприємстві	3310	-	-
Інші надходження	3340	-	-
Витрачання на: Викуп власних акцій	3345	(-)	(-)
Погашення позик	3350	(885 151)	(1 109 201)
Сплату дивідендів	3355	(45 912)	(42 296)
Витрачання на сплату відсотків	3360	(102 821)	(106 247)
Витрачання на сплату заборгованості з фінансової оренди	3365	(181 343)	(-)
Витрачання на придбання частки в дочірньому підприємстві	3370	(-)	(-)
Витрачання на виплати неконтрольованим часткам у дочірніх підприємствах	3375	(-)	(-)
Інші платежі	3390	(-)	(-)
Чистий рух коштів від фінансової діяльності	3395	887 998	162 757

1	2	3	4
Чистий рух грошових коштів за звітний період	3400	224 710	(17 425)
Залишок коштів на початок року	3405	698 228	714 633
Вплив зміни валютних курсів на залишок коштів	3410	-1 880	1 020
Залишок коштів на кінець року	3415	921 058	698 228

Керівник

Головний бухгалтер

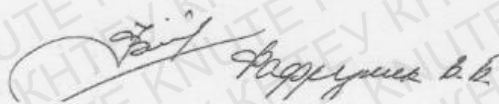



Михайлишин П.Й.

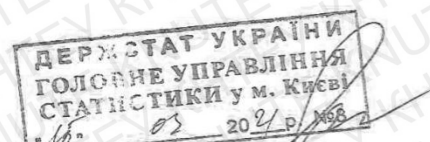
Захарків Т.Д.



ЗГІДНО З ОРІГІНАЛО
ПОВНОВАЖЕНА ОСОБА
ДИРЕКТОР ГІПЕРМАРКЕТУ
«ЕПІЦЕНТР К» №6 М. ЖИТІВ
ТОВ «ЕПІЦЕНТР К»
ПАНАСЮК Т.Г.



Balance Sheet, Statement of Financial Performance, Statement of Cash Flows Limited Liability Company "Epicenter K" for 2020



Підприємство ТОВ "Епіцентр К"
 Територія Святошинський р-н м. Київ
 Організаційно-правова форма Товариство з обмеженою відповідальністю
 Вид економічної діяльності
 Середня кількість працівників 27123
 Адреса, телефон м. Київ, вул. Берковецька, буд.6-К
 Одиниця виміру: тис. грн. без десяткового знака
 Складено (зробити позначку "ч" у відповідній клітинці):
 за положеннями (стандартами) бухгалтерського обліку
 за міжнародними стандартами фінансової звітності

Додаток 1
 до Національного положення (стандарту)
 бухгалтерського обліку

1 "Загальні вимоги до фінансової звітності"

Дата (рік, місяць, число)	КОДИ	
	2021	10 01
за ЄДРПОУ	32490244	
за КОАТУУ	8036600000	
за КОПФГ	240	
за КВЕД	47.78	

V

Баланс (Звіт про фінансовий стан)

на 31 грудня 2020 р.

Форма N 1 Код за ДКУД 1801001

Актив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Необоротні активи			
Нематеріальні активи	1000	11 904	31 944
первісна вартість	1001	44 846	73 004
накопичена амортизація	1002	32 942	41 060
Незавершені капітальні інвестиції	1005	1 937 309	3 673 112
Основні засоби	1010	12 426 140	15 311 611
первісна вартість	1011	17 403 540	21 558 620
знос	1012	4 977 400	6 247 009
Інвестиційна нерухомість	1015	-	-
Довгострокові біологічні активи	1020	-	-
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	-	-
інші фінансові інвестиції	1035	1 781 070	2 644 947
Довгострокова дебіторська заборгованість	1040	-	-
Відстрочені податкові активи	1045	-	-
Інші необоротні активи	1090	-	-
Усього за розділом I	1095	16 156 423	21 661 614
II. Оборотні активи			
Запаси	1100	13 885 922	15 555 378
Поточні біологічні активи	1110	-	-
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1 441 014	1 813 997
Дебіторська заборгованість за розрахунками: за виданими авансами	1130	-	-
з бюджетом	1135	-	1
у тому числі з податку на прибуток	1136	-	-
Інша поточна дебіторська заборгованість	1155	4 462 434	4 303 830
Поточні фінансові інвестиції	1160	-	-
Гроші та їх еквіваленти	1165	921 054	642 802
Витрати майбутніх періодів	1170	30 342	55 760
Інші оборотні активи	1190	217 531	334 287
Усього за розділом II	1195	20 958 297	22 706 055
- III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	4	-
Баланс	1300	37 114 724	44 367 669

Continuation of Appendix D

Пасив	Код рядка	На початок звітного періоду	На кінець звітного періоду
1	2	3	4
I. Власний капітал			
Зареєстрований капітал	1400	158 610	158 610
Капітал у дооцінках	1405	-	-
Додатковий капітал	1410	191	-
Резервний капітал	1415	-	-
Нерозподілений прибуток (непокритий збиток)	1420	14 736 863	17 381 760
Неоплачений капітал	1425	(-)	(-)
Вилучений капітал	1430	(-)	(-)
Усього за розділом I	1495	14 895 664	17 540 370
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	-	-
Довгострокові кредити банків	1510	2 011 685	4 173 012
Інші довгострокові зобов'язання	1515	31 703	36 249
Довгострокові забезпечення	1520	-	-
Цільове фінансування	1525	-	-
Усього за розділом II	1595	2 043 388	4 209 261
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	-	-
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	1 021 603	1 025 493
товари, роботи, послуги	1615	14 514 080	16 290 045
розрахунками з бюджетом	1620	273 257	324 132
у тому числі з податку на прибуток	1621	215 457	244 420
розрахунками зі страхування	1625	24 716	17 379
розрахунками з оплати праці	1630	160 208	137 988
Поточні забезпечення	1660	505 703	508 435
Доходи майбутніх періодів	1665	-	-
Інші поточні зобов'язання	1690	3 676 105	4 314 566
Усього за розділом III	1695	20 175 672	22 618 038
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття			
	1700	-	-
Баланс	1900	37 114 724	44 367 669

Генеральний директор

Головний бухгалтер

Михайлишин П.І.

Захарків Т.Д.

¹ Визначається в порядку, встановленому центральним органом виконавчої влади, що реалізує державну політику у сфері статистики.

Continuation of Appendix D



ТОВ "Еліцентр К"
(найменування)

Дата (рік, місяць, число)
за ЄДРПОУ

КОДИ	
2021	01 01
32490244	

Звіт про фінансові результати (Звіт про сукупний дохід)

за рік 20 20 р.

Форма № 2 Код за ДКУД

1801003

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	52 537 955	43 562 239
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	(37 702 925)	(32 441 164)
Валовий:			
прибуток	2090	14 835 030	11 121 075
збиток	2095	(-)	(-)
Інші операційні доходи	2120	1 124 750	540 391
Адміністративні витрати	2130	(871 751)	(748 412)
Витрати на збут	2150	(9 176 323)	(7 730 610)
Інші операційні витрати	2180	(1 270 723)	(605 747)
Фінансовий результат від операційної діяльності:			
прибуток	2190	4 640 983	2 576 697
збиток	2195	(-)	(-)
Дохід від участі в капіталі	2200	-	-
Інші фінансові доходи	2220	211 555	31 599
Інші доходи	2240	169 775	354 754
Фінансові витрати	2250	(297 039)	(179 291)
Втрати від участі в капіталі	2255	(-)	(93 705)
Інші витрати	2270	(1 230 339)	(153 234)
Фінансовий результат до оподаткування:			
прибуток	2290	3 494 935	2 536 820
збиток	2295	(-)	(-)
Витрати (дохід) з податку на прибуток	2300	(899 163)	(862 215)
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	-	-
Чистий фінансовий результат:			
прибуток	2350	2 595 772	1 674 605
збиток	2355	(-)	(-)

Continuation of Appendix D

II. СУКУПНИЙ ДОХІД

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Дооцінка (уцінка) необоротних активів	2400	-	-
Дооцінка (уцінка) фінансових інструментів	2405	-	-
Накопичені курсові різниці	2410	-	-
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	-	-
Інший сукупний дохід	2445	-	-
Інший сукупний дохід до оподаткування	2450	-	-
Податок на прибуток, пов'язаний з іншим сукупним доходом	2455	-	-
Інший сукупний дохід після оподаткування	2460	-	-
Сукупний дохід (сума рядків 2350, 2355 та 2460)	2465	2 595 772	1 674 605

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Матеріальні затрати	2500	1 272 227	1 089 387
Витрати на оплату праці	2505	5 208 093	4 711 766
Відрахування на соціальні заходи	2510	1 056 667	952 162
Амортизація	2515	1 743 092	1 130 996
Інші операційні витрати	2520	3 537 350	2 679 420
Разом	2550	12 817 429	10 563 731

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Назва статті	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
Середньорічна кількість простих акцій	2600	-	-
Скоригована середньорічна кількість простих акцій	2605	-	-
Чистий прибуток (збиток) на одну просту акцію	2610	-	-
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	-	-
Дивіденди на одну просту акцію	2650	-	-

Генеральний директор

Головний бухгалтер






Михайлишин І.І.
 Захарків Т.Д.

Continuation of Appendix D

ДЕРЖСТАТ УКРАЇНИ
 ГОЛОВНЕ УПРАВЛІННЯ
 СТАТИСТИКИ у м. Києві
 Підприємство _____ Товариство з обмеженою відповідальністю "Епіцентр К" _____ за ЄДРПОУ 32490244
 _____ (найменування)

Дата (рік, місяць, число) _____

КОДИ
 01 | 01 | 2021
 32490244

Звіт про рух грошових коштів (за прямим методом)

за 20 20 р.

Форма N 3 Код за ДКУД 1801004

Стаття	Код рядка	За звітний період	За аналогічний період попереднього року
1	2	3	4
I. Рух коштів у результаті операційної діяльності			
Надходження від:			
Реалізації продукції (товарів, робіт, послуг)	3000	52 043 347	47 732 341
Повернення податків і зборів	3005	93 378	1 365
у тому числі податку на додану вартість	3006	-	-
Цільового фінансування	3010	-	57 773
Надходження від отримання субсидій, дотацій	3011	-	-
Надходження авансів від покупців і замовників	3015	7 705 215	5 917 188
Надходження від повернення авансів	3020	-	5 155
Надходження від відсотків за залишками коштів на поточних рахунках	3025	1 862	92
Надходження від боржників неустойки (штрафів, пені)	3035	416	3 148
Надходження від операційної оренди	3040	385 712	482 907
Надходження від отримання роялті, авторських винагород	3045	-	-
Надходження від страхових премій	3050	430	3 148
Надходження фінансових установ від повернення позик	3055	-	-
Інші надходження	3095	1 153 430	92 626
Витрачання на оплату:			
Товарів (робіт, послуг)	3100	(47 637 180)	(41 347 157)
Праці	3105	(4 182 036)	(3 747 153)
Відрахувань на соціальні заходи	3110	(1 135 980)	(1 016 755)
Зобов'язань з податків і зборів	3115	(2 870 114)	(2 488 568)
Витрачання на оплату зобов'язань з податку на прибуток	3116	(870 200)	(777 935)
Витрачання на оплату зобов'язань з податку на додану вартість	3117	(882 700)	(721 700)
Витрачання на оплату зобов'язань з інших податків і зборів	3118	(1 117 214)	(988 933)
Витрачання на оплату авансів	3135	(1 205 375)	(1 037 572)
Витрачання на оплату повернення авансів	3140	(25 293)	(15 040)
Витрачання на оплату цільових внесків	3145	(-)	(57 773)
Витрачання на оплату зобов'язань за страховими контрактами	3150	(5 658)	(39 899)
Витрачання фінансових установ на надання позик	3155	(-)	(-)
Інші витрачання	3190	(11 330)	(746 211)
Чистий рух коштів від операційної діяльності	3195	4 310 824	3 799 615
II. Рух коштів у результаті інвестиційної діяльності			
Надходження від реалізації:			
фінансових інвестицій	3200	-	-
необоротних активів	3205	-	-
Надходження від отриманих:			
відсотків	3215	-	-

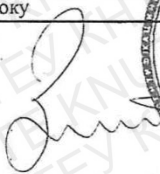
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дивідендів	3220	-	-
Надходження від деривативів	3225	-	-
Надходження від погашення позик	3230	662 661	280 925
Надходження від вибуття дочірнього підприємства та іншої господарської одиниці	3235	-	-
Інші надходження	3250	-	-
Витрачання на придбання: фінансових інвестицій	3255	(-)	(137 326)
необоротних активів	3260	(5 272 944)	(3 829 621)
Виплати за деривативами	3270	(-)	(-)
Витрачання на надання позик	3275	(140 010)	(320 069)
Витрачання на придбання дочірнього підприємства та іншої господарської одиниці	3280	(356 251)	(155 033)
Інші платежі	3290	(3 461)	(301 783)
Чистий рух коштів від інвестиційної діяльності	3295	(5 110 005)	(4 462 907)
III. Рух коштів у результаті фінансової діяльності			
Надходження від: Власного капіталу	3300	-	-
Отримання позик	3305	2 402 449	2 103 225
Надходження від продажу частки в дочірньому підприємстві	3310	-	-
Інші надходження	3340	-	-
Витрачання на: Викуп власних акцій	3345	(-)	(-)
Погашення позик	3350	(1 587 531)	(885 151)
Сплату дивідендів	3355	(45 927)	(45 912)
Витрачання на сплату відсотків	3360	(221 648)	(102 821)
Витрачання на сплату заборгованості з фінансової оренди	3365	(153 804)	(181 343)
Витрачання на придбання частки в дочірньому підприємстві	3370	(-)	(-)
Витрачання на виплати неконтрольованим часткам у дочірніх підприємствах	3375	(-)	(-)
Інші платежі	3390	(-)	(-)
Чистий рух коштів від фінансової діяльності	3395	393 539	887 998

1	2	3	4
Чистий рух грошових коштів за звітний період	3400	(405 642)	224 706
Залишок коштів на початок року	3405	921 054	698 228
Вплив зміни валютних курсів на залишок коштів	3410	127 390	-1 880
Залишок коштів на кінець року	3415	642 802	921 054

Керівник

Головний бухгалтер




Михайлишин П.Й.

Захарків Т.Д.

Згідно з оригіналом
Уповноважена особа
Директор «Гіпермаркету» Еліцента
№3, м.Київ
Бицюра Н.К.

