L. Mohelnytska, PhD in Phil., As. Prof.
A. Koval, Master Student
Zhytomyr Polytechnic State University

ANALYTICAL SUPPORT FOR DECISION-MAKING BASED ON SUSTAINABILITY REPORTING

Sustainability is a topical issue today. EU law requires companies to report the information on the risks and opportunities arising from social and environmental issues, and on the impact of their activities on the environment and society. This helps investors, civil society organisations, consumers and other stakeholders to evaluate the sustainability performance of companies, as part of the European green deal [2].

Many companies focus on the three main areas of sustainability: environmental impact, social impact, and economic impact. They care about reducing pollution, helping communities, and using resources wisely. Companies publish sustainability reports to show what they are doing in these areas [3]. Sustainability reporting supports companies in making smart and sustainable choices. If a company is aware of exceeding the use of energy, it can find ways to use less and save money. If it sees areas where it can support the community, it can invest in programs that help local people. The research aims to showcase how companies can use data from sustainability reports to make decisions that benefit the environment, society, and their business.

The paper studies real sustainability reports from companies in terms of the contained information and its utilization [1]. The emphasis is laid on exploring how different types of data, such as energy use, waste production, and social projects, are reported and how this data can support the company's goals for sustainable growth. When a company reports on its waste reduction efforts, it can analyze the results and decide whether it should invest more in recycling or waste management. When companies understand their impact, they can make better choices for the future. Using data from sustainability reports helps companies become more responsible. They can see the areas where they need to improve and plan for the long term. By focusing on sustainability, a company can build a good reputation, attract more customers, and even save money by reducing waste or energy costs. The reports are not just numbers but useful tools that support positive change.

In conclusion, sustainability is important for the future. Companies need to take responsibility for their actions, and sustainability reports are one way they show this. By analyzing these reports, companies can support the environment, help society, and still succeed financially.

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