EIT Higher Education Initiative

Corporate social responsibility in digital enterpreneurship

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Corporate social responsibility (CSR) is the idea that businesses should operate according to principles and policies that make a positive impact on society and the environment.

➢ Sustainability: Reduce carbon emissions, conserve water/energy, use eco-friendly processes.

➢ Ethical Behavior: Operate with integrity, fairness, and legal compliance.

➢ Stakeholder Engagement: Collaborate with communities, employees, partners, and customers.

➢ Social Impact: Promote human rights, support education, volunteerism, and non-profits.

➢ Environmental Responsibility: Reduce waste, adopt green energy, and ensure sustainable sourcing.

➢ Economic Development: Create jobs, empower small businesses, and invest in skills development.

SUSTAINABLE DEVELOPMENT GOALS

1 NO POVERTY
2 ZERO HUNGER
3 GOOD HEALTH AND WELL-BEING
4 QUALITY EDUCATION
5 GENDER EQUALITY
6 CLEAN WATER AND SANITATION
7 AFFORDABLE AND CLEAN ENERGY
8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES
11 SUSTAINABLE CITIES AND COMMUNITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS
SUSTAINABLE DEVELOPMENT GOALS

PEOPLE Social
PLANET Environmental
PROFIT Financial

Legal mandates of CSR

CSR Legal Mandates in Selected Countries

Country	Legal Requirement	Company Example
India	2% of average net profit on CSR activities	PERTAMINA
Indonesia	CSR fund allocation for extractive industries	PERTAMINA
Mauritius	2% of chargeable income towards CSR	IBL ltd.
Ukraine	CSR is voluntary	N/A

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Ukrainian case - Management Report

What is a Management Report?

A document containing financial and non-financial information that reflects the company's performance, risks, and development prospects.

Who is required to submit it?

- **Large enterprises** (assets > €20 million, revenue > €40 million, staff > 250) – mandatory
- **Medium-sized enterprises** – mandatory, but non-financial information is optional

Where is it submitted?

- To supervisory authorities (e.g., banks submit to the National Bank of Ukraine)
- Must be **published** on the company's website
- Submitted in **iXBRL format** via the Financial Reporting System Portal: https://portal.frs.gov.u

Deadlines for publication:

- **By April 30** – for public interest entities
- **By June 1** – for large and medium-sized enterprises

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Ukrainian case - Management Report

Form of submission: Free format – for companies using national accounting standards **XBRL taxonomy-based format** – for companies reporting under IFRS (International Financial Reporting Standards)

According to **Methodological Recommendations No. 982 (MinFin, 2018)**, the suggested structure includes:

- Organizational structure and business overview
- Performance results
- Liquidity and liabilities
- Environmental aspects
- Social aspects and HR policy
- Risks
- Research and innovation
- Financial investments
- Development outlook
- Corporate governance (for listed companies or public securities issuers)

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CSR Dimensions & Focus Areas:

Environmental Responsibility

Reduce carbon emissions

Conserve water, energy, and raw materials

Promote sustainable supply chains

Ensure fair labour practices

Invest in communities and local development

Support charities and social causes (philanthropy)c

Social Responsibility

Ethical Responsibility

Economic Responsibility

Create jobs and provide skills training

Support SMEs and inclusive growth

Promote fair trade and ethical business

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Benefits of Corporate Social Responsibility (CSR)

Enhanced Brand Image
CSR builds trust and improves reputation.
Example: Ben & Jerry's – known for climate activism and social justice.

Competitive Advantage
Consumers choose brands that share their values.
Example: The Body Shop – stands out for ethical and cruelty-free sourcing

Positive Impact on Bottom Line
CSR can reduce costs and increase efficiency.
Example: IKEA – invests in circular design and renewable energy

Long-Term Trust
CSR fosters deeper relationships with all stakeholders.
Example: Unilever – partners with suppliers for sustainability goals.

Employee Engagement
People are proud to work for responsible companies.
Example: Salesforce – offers volunteer days and supports mental health.

Risk Mitigation
Strong CSR reduces reputational and legal risks.
Example: LEGO – responded swiftly to plastic waste concerns

CSR = Profit + Purpose
Doing good drives loyalty, innovation, and long-term success.

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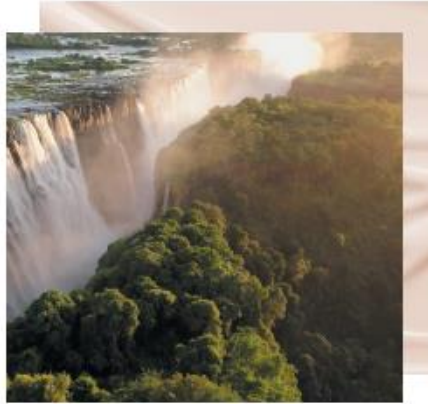
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The Rise of Online CSR

🌐 Why Go Digital?

Technology enables transparency, sustainability, and real-time engagement

Online platforms expand CSR reach and visibility

Digital tools help companies show their impact to stakeholders

📱 Key Channels

Social media, websites, mobile apps

Real-time updates & storytelling

Crowdsourcing and community involvement

💡 Example

The Body Shop – Interactive world map of ethically sourced ingredients

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Digital CSR for Social and Environmental Impact

🌍 **Social Empowerment via Tech**

Khan Academy – Free online education globally

Doctor on Demand – Affordable telehealth

WEE Foundation – Online platform for women entrepreneurs

♻️ **Environmental Solutions**

Terracycle – Digital recycling program

Ecosia – Green search engine funding tree planting

GreenTap – AI app for water conservation

📊 **Real-Time Impact**

Digital dashboards measure CSR results instantly

Stakeholder feedback helps improve initiatives continuously

WEE
Women Entrepreneurship & Empowerment

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Engagement, Innovation & Business Value

Stakeholder Engagement

Social media = Two-way communication

Gamified platforms = Employee involvement & motivation

🎮 **Interactive CSR Campaigns**

Twinings – Animated microsite for sustainable packaging

Knorr – QR codes linking to real-time product sustainability info

💰 **Business & Brand Benefits**

CSR drives brand loyalty and conversion

Digital CSR is scalable and cost-effective

Environmental Impact of AI ⚠️

Energy Use & Carbon Emissions

➢ Global data center usage in 2022: 460 TWh (≈ France's annual use)

➢ Projected for 2026: 1,050 TWh → would rank 5th globally in consumption

➢ GPT-3 training: 552 metric tons of CO_2 (≈ 123 cars/year)

➢ GPT-4: emissions ≈ 61,000 transatlantic flights

➢ U.S. data centers: 4% of national electricity use in 2022 → 9% by 2027

Resource Use & E-Waste

➢ GPUs shipped in 2023: 3.85 million (+44% per year)

➢ Mining rare metals → toxic waste & emissions

➢ Faster hardware turnover = more e-waste

Water Consumption

➢ GPT-3: 700,000 liters → enough for 1 Olympic pool

➢ LLaMA-3 (Meta): 22 million liters

➢ The Dalles, Oregon: 1 data center = 25% of city water

➢ Ukraine: 58 data centers (ranked #25 globally)

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Economic Impact of AI

Job Displacement & Workforce Disruption

➢ WEF (2020): 85 million jobs displaced by 2025; 97 million new jobs created – but mismatch remains

➢ IMF (2023): 40% of global jobs could be affected by AI

➢ Ukraine: Routine jobs at risk; workforce needs urgent upskilling

Unemployment & Inequality Risks

➢ 75% of U.S. workers fear AI will make jobs obsolete; 65% fear for their own jobs

➢ AI benefits skewed to high-skill sectors → wage gaps may widen

➢ Acemoglu Research(2024): AI to add only 0.6% annual productivity, but drive polarization

Market Concentration & Access Barriers

➢ Amazon (2025): $100 billion in AI/cloud investment

➢ Few firms dominate AI patents and talent → "winner-takes-all"

➢ Ukraine & small businesses risk exclusion without open access

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Ethical Impact of AI

Privacy Violations & Surveillance

➢ Clearview AI scraped 30B photos without consent → fined & banned in EU

➢ ChatGPT temporarily banned in Italy over data privacy

➢ AI enables mass surveillance in authoritarian regimes

Misinformation & Deepfakes

➢ Deepfakes grew by 550% since 2019; 98% were pornographic

➢ 2022 Zelenskyy surrender deepfake → potential crisis manipulation

➢ AI text/image tools weaponized for fake news, public distrust

Lack of Transparency & Accountability

➢ AI systems often function as "black boxes"

➢ Only 22% of companies prioritize explainability (2023)

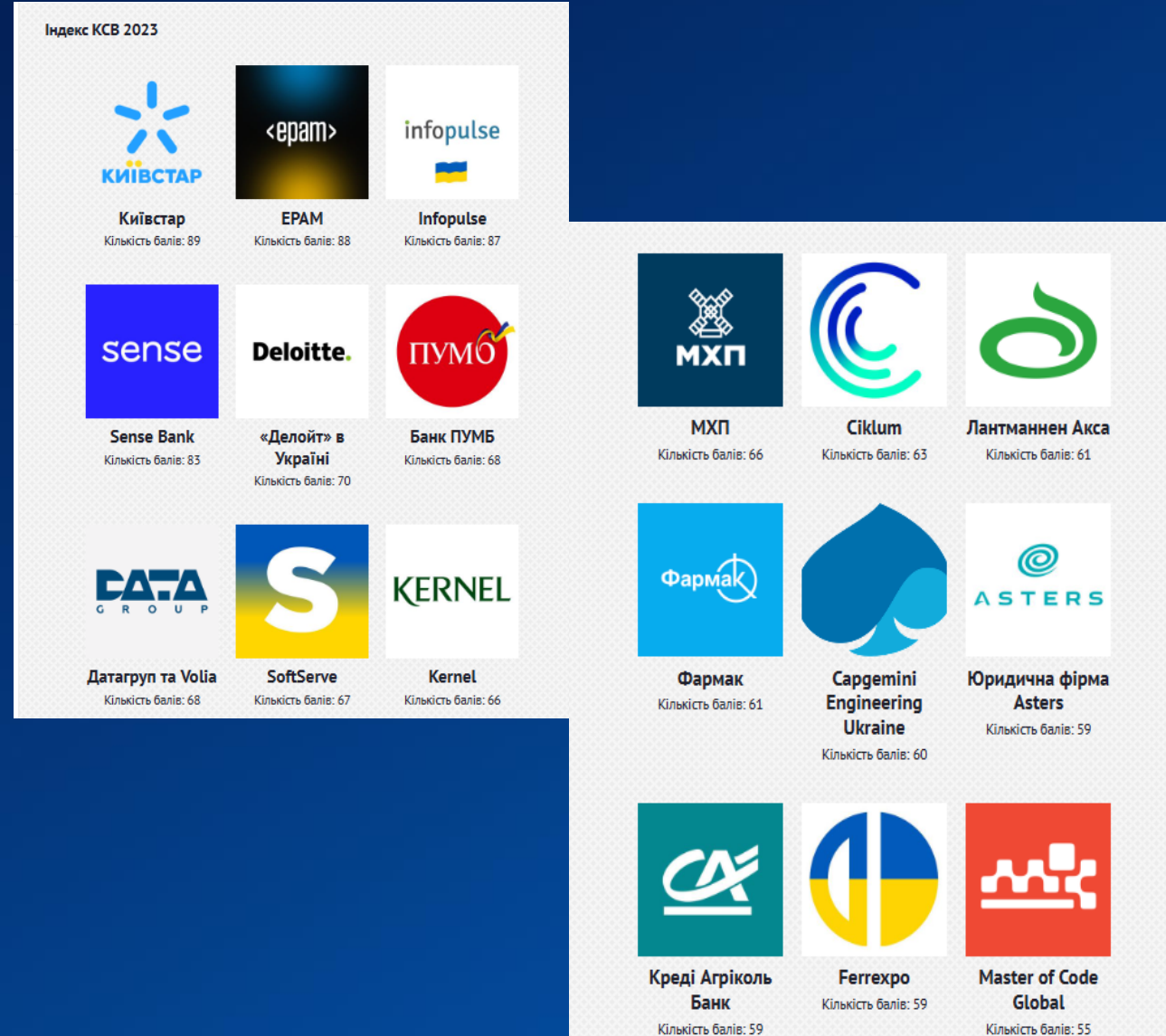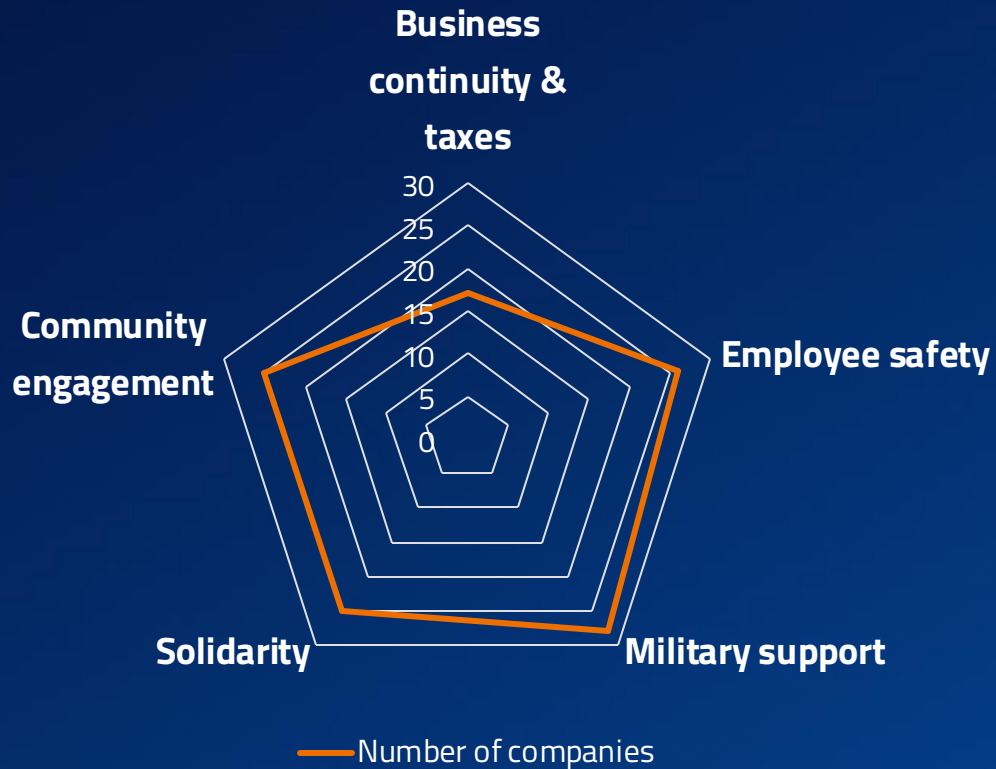➢ Victims often unaware AI was used in decisions affecting them

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Top Digital Entrepreneurship Companies & Their CSR Efforts

Company	Country/Region	Digital Business Focus	Notable CSR Efforts (Highlight)
Amazon	USA	E-commerce & Cloud Computing	Climate Pledge (net-zero by 2040) and Amazon Future Engineer education program
Google (Alphabet)	USA	Internet Search & Online Services	Renewable energy investments (100% renewable powered) and Google.org social initiatives
Meta (Facebook)	USA	Social Media & Messaging	Internet.org expanding global internet access; 100% renewable energy operations achieved
Airbnb	USA	Online Home Rental Marketplace	Airbnb.org/Open Homes providing free housing for 100,000 refugees/displaced persons
Uber	USA	Ride-Hailing & Delivery	"Zero Emissions by 2040" commitment (EV transition) and 10 million free rides for COVID-19 vaccinations
Slack	USA	Workplace Messaging SaaS	Pledge 1% (equity, time, product) to communities and Next Chapter program hiring former inmates
OpenAI	USA	AI Research & Products	Mission-driven AI development for humanity's benefit (founded as nonprofit to ensure ethical AI)
Shopify	Canada	E-commerce Platform for SMBs	Sustainability Fund investing $5M+ yearly in climate tech (carbon removal projects)
Spotify	Sweden	Music & Audio Streaming	EQUAL program amplifying women artists globally, plus carbon-neutral operations initiative
Alibaba	China	E-commerce & Tech Conglomerate	Rural Taobao empowering rural entrepreneurs and $ billion Poverty Relief Fund for rural development
Canva	Australia	Online Design Platform	1 Billion USD in product donations (free for schools/nonprofits); *One Print, One Tree* program planting m trees (9M by 2024)
Netflix	USA	Video Streaming & Production	Fund for Creative Equity – $100M over 5 years to boost underrepresented talent in TV/film industry
Grammarly	Ukraine	AI Writing Assistant Platform	Stands with Ukraine – $5M donated to Ukraine relief; free Premium access for 200+ NGOs and educational

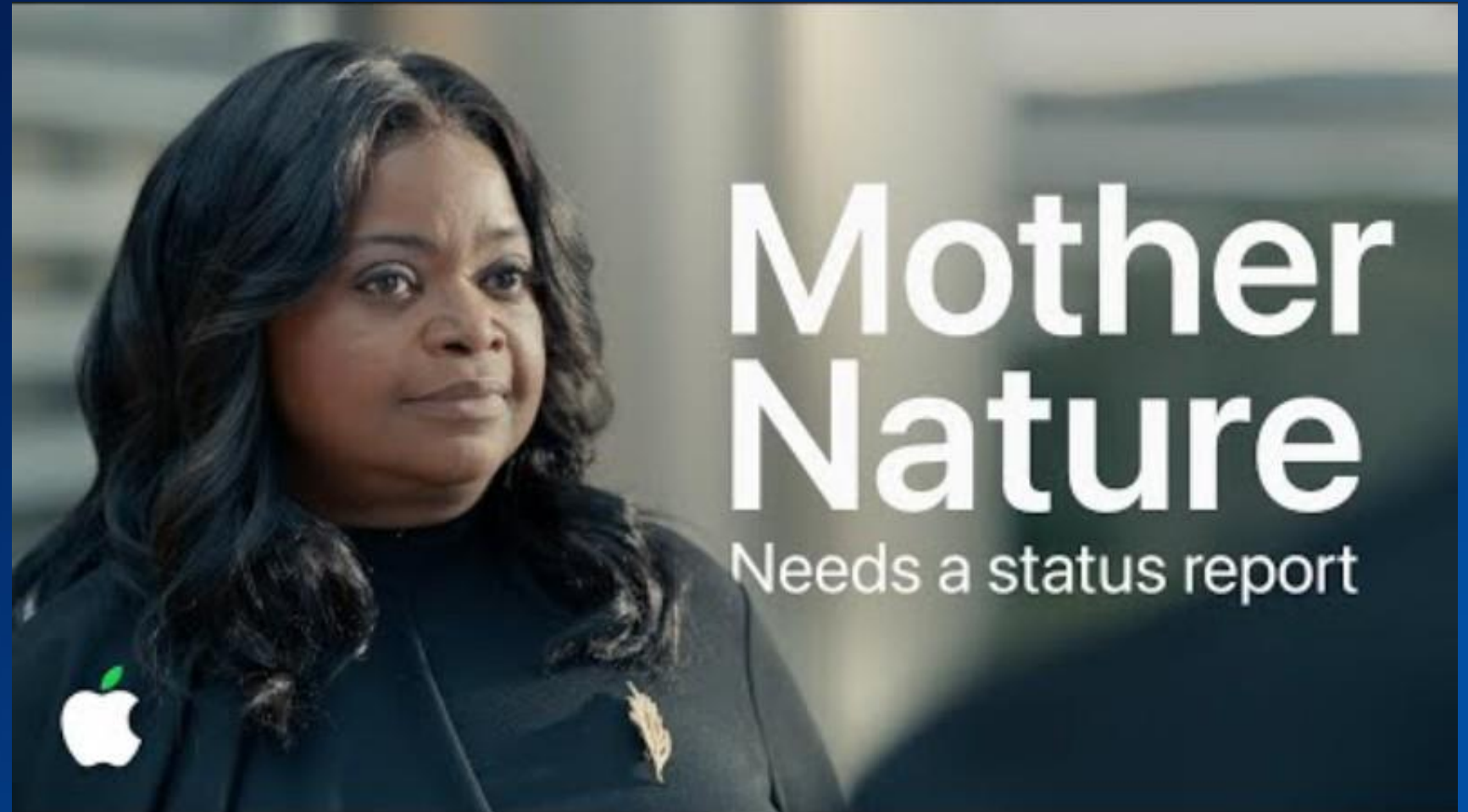HEI-TRAIN. HEI Transformation for Entrepreneurship and AI-Driven Innovation

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Apple "Mother Nature"

Marketing or social responsibility?

Responsibility reports

GRI

25,218 responsibility reports from 4,451 global companies

The Global Reporting Initiative (GRI) Database is no longer available since 2021

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Building a responsible future

AI offers the potential to revolutionize technology and economic growth. Microsoft remains committed to responsible innovation—helping to ensure that our technologies benefit everyone and address society's most pressing challenges.

Learn about the new AI economy
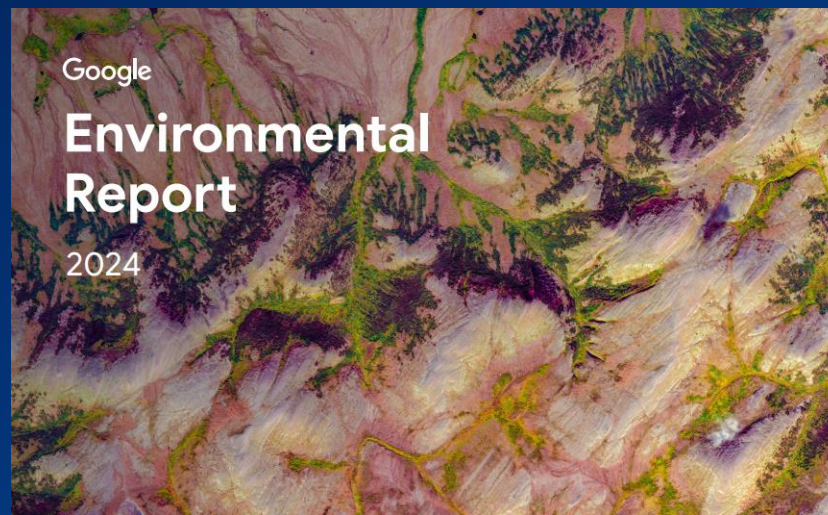
SOFTSERVE SUSTAINABILITY REPORT

2024

softserve

IMPACT RANKINGS
2023-2025 Report

SUSTAINABLE DEVELOPMENT GOALS

Dmytro Motornyi
Tavria State Agrotechnological University

Google
Environmental Report
2024

The Walt Disney Company

2024
Sustainability &
Social Impact Report

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Our Commitment to the Responsible Innovation and Development of AI

Leveraging technological advances like generative AI enables us to help people communicate more effectively in more ways. We do so with an ongoing commitment to privacy, security, and ethics.
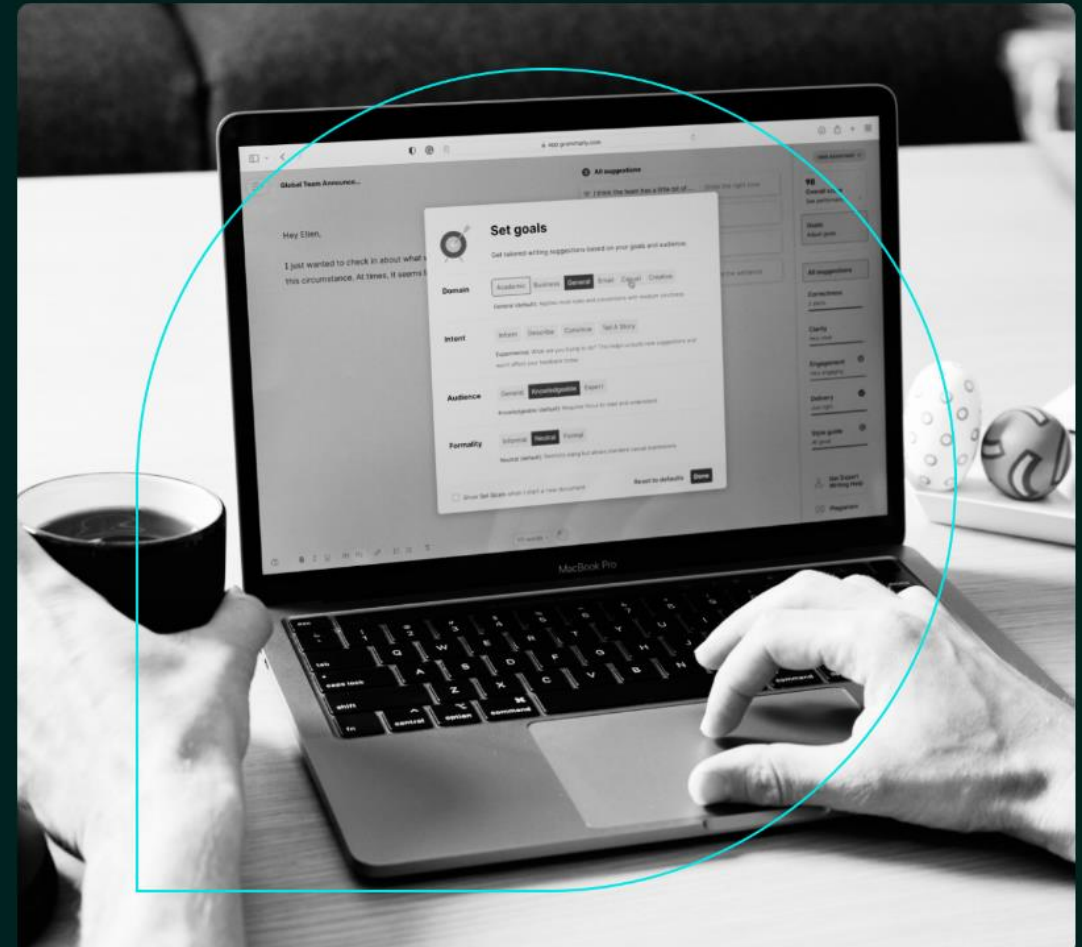
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Commitment to Responsible AI
Our Principles in Practice
Partnering With Our Community
Additional Trust and Privacy Resources

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Environmental Sustainability Report 2025

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As Microsoft continues to grow and innovate, our commitment to environmental sustainability remains a core value. Our annual report is an opportunity to share our learnings to help accelerate markets, provide transparency around our progress, and explore how we can scale solutions across our value chain.

View the 2025 report ↗

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Report