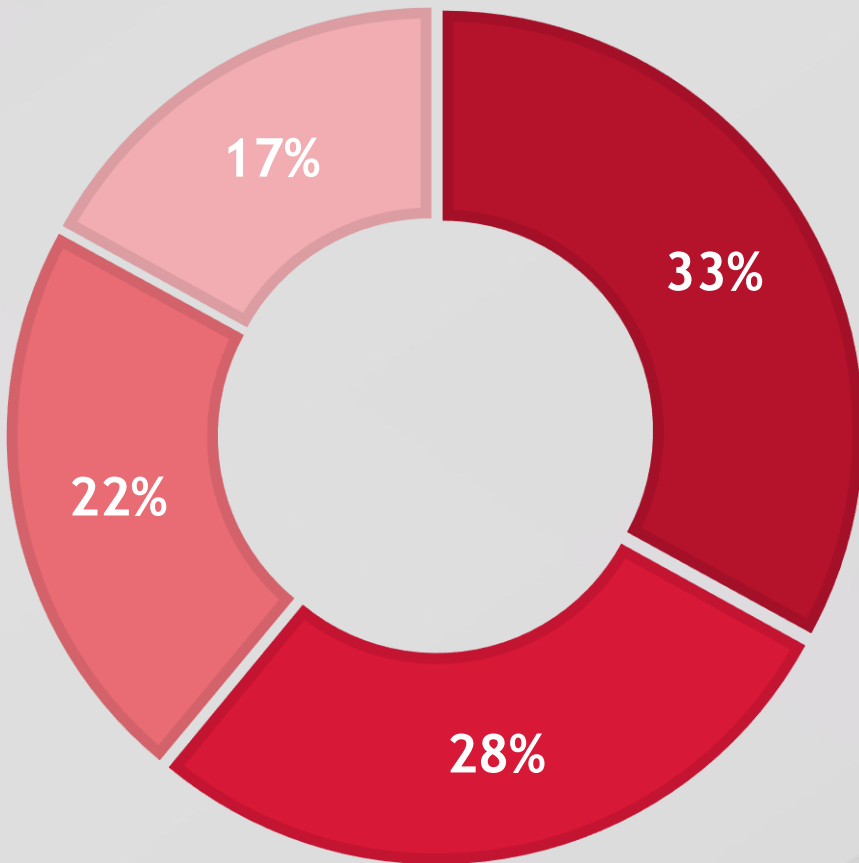




**SURVEY RESULTS ON ROLE OF
CORPORATE POLICIES IN
BUSINESS**



1. CORPORATE POLICIES IDENTIFIED AS THE MOST IMPORTANT FOR INCREASING INVESTOR AND PARTNER TRUST



- Anti-corruption policy
- Corporate Social Responsibility (CSR)
- Business ethics code
- Data protection policy

RESULTS OF SURVEY NO. 1

TRUST IS A PRIORITY: INTEGRITY > DECLARATIVE

The fact that **33% of respondents selected an anti-corruption policy** is a clear signal. In the current business environment, anti-corruption mechanisms are perceived as a basic marker of the maturity of a governance system.

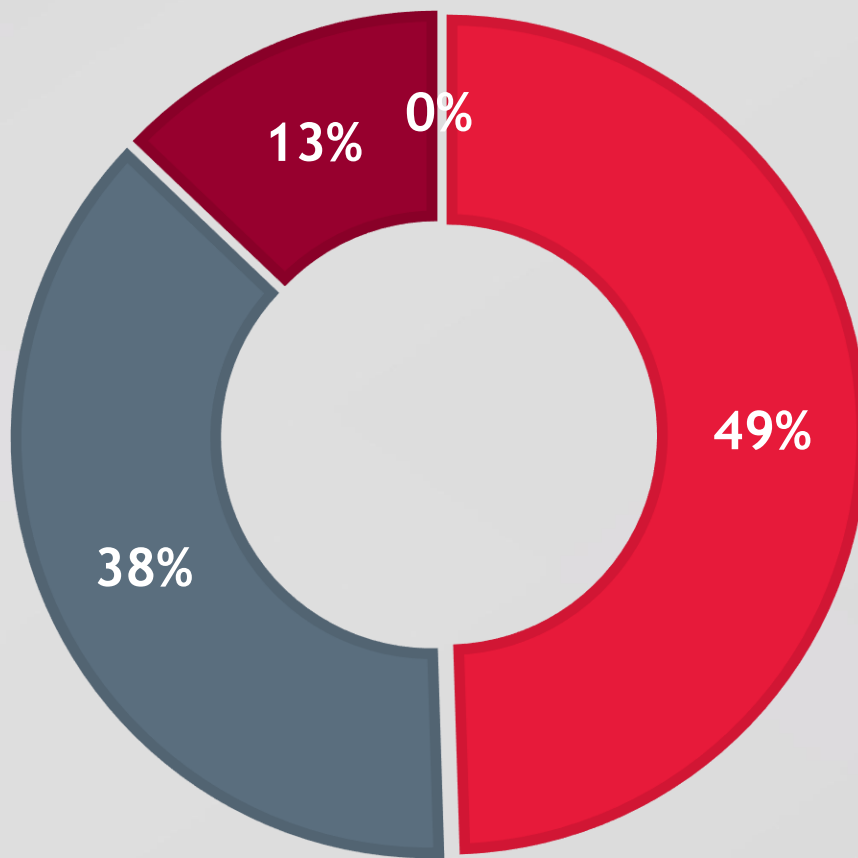
28% – Corporate Social Responsibility (CSR) is an indicator almost equal to anti-corruption policy. This indicates that ESG is no longer a “reputational bonus” but is viewed as a systemic factor of trust.

Business ethics code (22%) and data protection policy (17%) received lower scores, but remain important elements of the trust ecosystem.

Are these good indicators?

Right. The distribution of responses demonstrates a mature understanding of priorities: with risk-intensive and regulatory-sensitive areas emerging as key focus areas.

2. THE MOST CRITICAL FACTORS FOR SUCCESSFUL INTEGRATION OF CORPORATE POLICIES INTO THE COMPANY'S DAILY OPERATIONS



- Management support
- Staff training
- Compliance with standards
- Clear policy hierarchy

RESULTS OF SURVEY NO. 2

INTEGRATION: THE KEY IS IN MANAGEMENT

50% – management support.

This is a strong signal and a clear confirmation of practice: without tone at the top, policies remain formalities.

38% – staff training.

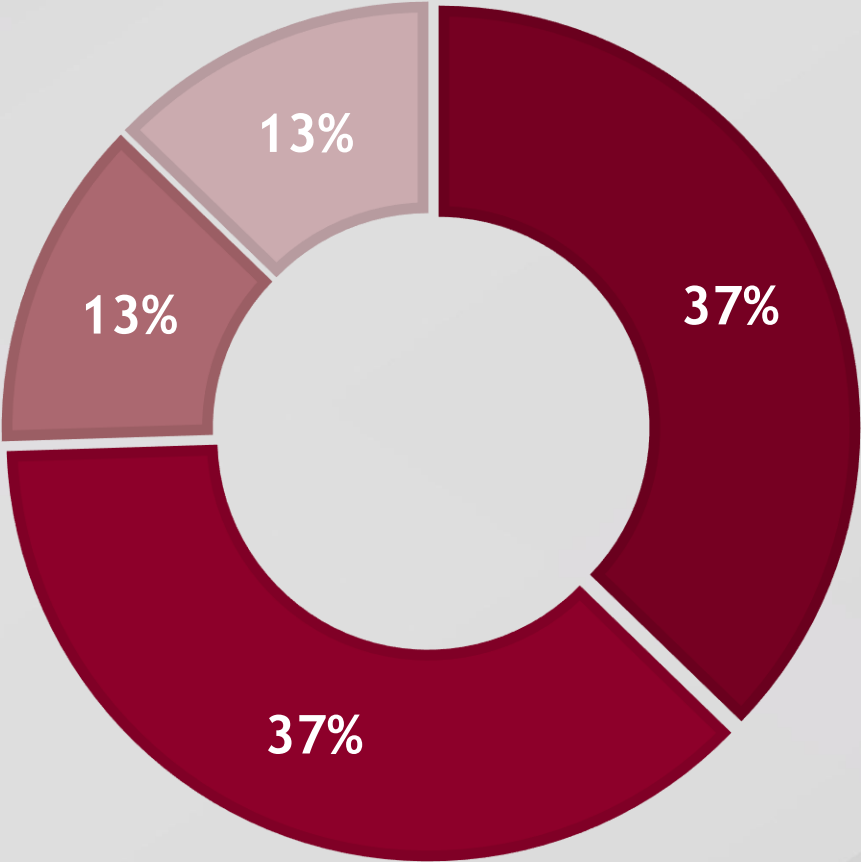
Respondents recognise that policies only work when they are understood and applied.

The fact that **0%** selected a “clear policy hierarchy” is noteworthy and may reflect a shift away from formal document structuring towards behavioural and governance-driven implementation.

What does this mean?

Companies are realising that integration is not about paperwork, but about culture and leadership.

3. RESULT OF HAVING EFFECTIVE CORPORATE POLICY FRAMEWORK THAT RESPONDENTS IDENTIFIED AS THE MOST IMPORTANT



- Mitigation of business risks
- ESG integration into strategy
- Readiness for audit / DD
- Trust of partners and donors

RESULTS OF SURVEY NO. 3

EXPECTED RESULT: RISKS AND STRATEGY

The third question demonstrated the most balanced distribution:

38% – reducing business risks

38% – integration of ESG into strategy

This is an important signal. Businesses are thinking both tactically (risks) and strategically (ESG integration).

By contrast, **audit / DD readiness (13%)** and **partner and donor trust (13%)** are perceived as derivative outcomes rather than primary objectives.

Is this a positive trend?

Yes. This means that corporate policies are increasingly viewed as a tool for internal governance and resilience, rather than merely as external compliance requirements.

GENERAL CONCLUSION:

HOW CORPORATE GOVERNANCE APPROACHES ARE BECOMING MORE MATURE:

- ▶ from formal compliance → to systemic risk management
- ▶ from declarations → to management culture
- ▶ from reactivity → to strategic ESG integration

An effective policy framework is the foundation for compliance, donor trust and organisational resilience in times of increased risk.

BDO in Ukraine develops, implements and maintains corporate policies for businesses and non-profit organisations, considering **Ukrainian legislation, international standards and requirements of donors and financial institutions.** [Find out more.](#)

[Contact us](#) and we will build a practical, logical and donor-ready policy framework for your organisation, customised to your sector and operational scale.



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