10. Privatization and Restructuring (if necessary).

Restructuring NNPC: If NNPC continues to struggle with inefficiencies, consideration could be given to privatization or restructuring parts of the company. This would allow for greater operational independence and potentially attract better management expertise.

By focusing on these areas, NNPC can improve its operational effectiveness, enhance profitability, and align more closely with international best practices, ultimately supporting Nigeria's broader economic goals.

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ANALYTICAL SUPPORT FOR MONITORING THE IMPLEMENTATION OF CIRCULAR ECONOMY PRINCIPLES (THE CASE OF IT COMPANIES)

The intensification of digitalization processes helps to reduce the dependence of production of goods and services on physical resources, i.e., reduces resource intensity and carbon emissions. It is also important to note the relationship between the activities of IT companies and the implementation of circular economy principles as one of the main tools for achieving the SDGs, in particular SDG 12 «Responsible consumption and production».

At the same time, the IT industry also faces challenges in implementing the principles of the circular economy. For example, the United Nations Conference on Trade and Development (UNCTAD) 2024 Digital Economy Report emphasizes the «urgent need for environmentally sustainable and inclusive digitalization strategies» [1]. For example, the level of electricity consumption required for the production and use of digital devices, the operation of data centres and information and communication technology networks ranges from 6 % to 12 % of global electricity consumption [1]. UNCTAD experts also emphasize that introducing business models focused on sustainable development is a key prerequisite for the global transition to a circular economy and responsible consumption [1].

Scientists also support this point of view. Thus, in their study, a group of authors Matarneh S., Piprani A.S., Ellahi R.M., Nguyen D.N., Le T.M., Nazir S. proved a direct correlation between increasing the level of sustainable development of companies and the introduction of digital technologies in combination with the principles of the circular economy [2].

Thus, the IT industry and companies involved in it not only drive the implementation of circular economy principles to achieve sustainable development but are also subject to adaptation to the requirements of today by creating integrated solutions to ensure responsible production and consumption.

In the context of the above, it is logical to raise the question of the need to strengthen information support for assessing the level of sustainable development of enterprises and their efforts to overcome the challenges of today related to the implementation of the SDGs. In the context of the European integration vector of development, the appropriate solution for Ukraine is to harmonize the domestic regulatory framework with the EU directive requirements, in particular, the provisions of Directive 2013/34/EU as amended by Directive 2014/95/EU and Directive 2022/2464 in terms of reporting on sustainable development by enterprises [3–5].

In addition to financial, tax, and statistical reporting, sustainability reporting is the source of analysis here. This allows stakeholders to draw conclusions about enterprises' contribution to the SDGs and IT companies' overall resilience. A promising area for further research is to study how to improve and enhance the information value of IT companies' reporting in terms of making management decisions at the macro and micro levels.

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ENSURING SOCIAL INVESTMENT AS A FACTOR OF SUSTAINABLE SOCIO-ECONOMIC DEVELOPMENT OF THE REGION

The theoretical framework is the foundation in the process of understanding, studying and researching any phenomenon. Most people who use the concept of financing cannot accurately define the essence of this category, interpreting it as «supply», «funding», «investing», «lending» and/or «charity». The application of linguistic and logical approaches allows us to note the similarity of the defining concepts, which are essentially synonyms describing a process (action)