

ESG-related data. For Ukraine, adopting global ESG practices and integrating them into national accounting systems is a strategically important step toward enhancing enterprise competitiveness and aligning with European standards of sustainable development.

### **References:**

1. IFRS Foundation. Conceptual Framework for Financial Reporting.
2. KPMG. ESG Reporting Survey.
3. European Commission. Corporate Sustainability Reporting Directive (CSRD).
4. PwC. The State of ESG Reporting Worldwide.

**Olena Budiakova**

Kyiv National University of Technologies and Design, Kyiv, Ukraine

## **BIOECONOMY FOR ENSURING SUSTAINABLE DEVELOPMENT OF SOCIO-ECONOMIC SYSTEMS**

Environmental pollution is one of the most pressing global issues of our time, seriously affecting human health, ecosystems, and the planet's climate. The problem of pollution covers various aspects, including air, water, and soil pollution, which has catastrophic consequences for natural resources, quality of life, and the future functioning of socio-economic systems. Every year, pollution causes chronic and new diseases in humans and threatens biodiversity and the health of ecosystems. At the same time, water and soil pollution affects agriculture, causing the degradation of fertile land and the contamination of food and feed, which threatens food security.

The problem of environmental pollution is global in nature, as pollutants do not stop at national borders but spread through atmospheric, water, and land flows. Therefore, effectively addressing this problem requires international cooperation, the exchange of technologies and experience, and the development of common standards for combating pollution. Global initiatives aimed at reducing greenhouse gas emissions, protecting biodiversity and ecosystems, and promoting sustainable development are particularly important.

However, to address these challenges, governments and international organizations are developing policies and action plans aimed at achieving the ambitious goal of zero pollution. These policies include measures to reduce toxic emissions, improve waste recycling systems, enhance environmental standards in industry and energy, and implement the principles of the circular economy and bioeconomy. Raising public awareness and promoting environmental responsibility among consumers and businesses is also an important aspect.

Achieving zero pollution is an important component of sustainable development and can lay the foundation for future generations to live in a healthy, clean, and safe environment. This requires concrete action by governments, international organizations, businesses, and the public, guided by long-term economic, environmental, and social goals in a sustainable and inclusive manner.

On May 15, 2022, the EU adopted an ambitious Action Plan “Towards Zero Pollution of Air, Water and Soil.” It sets out comprehensive measures to achieve the EU's ambition of zero environmental pollution. This plan is part of the European Union's overall strategy to improve the environment and public health by 2050. The goal of this plan is to achieve a level of pollution that is not harmful to human health and the environment.

The EU's vision for zero pollution by 2050 is “A healthy planet for all.” It is expected that air, water, and soil pollution will be reduced to levels that are no longer harmful to health and ecosystems. This will be made possible by respecting the limits that the planet can cope with, thus creating an environment free of toxic substances. This initiative covers not only the fight against

traditional types of air, water, and soil pollution, but also includes new requirements for aspects such as consumer goods, marine pollution, and noise pollution.

The policy of zero pollution of air, water, and soil is an important step towards sustainable development and environmental protection. The EU's efforts in this area are aimed at achieving a healthy planet for all its inhabitants. However, in order to implement this policy, it is necessary to ensure effective cooperation at the international level and to invest in new technologies and strategies to minimize pollution, in particular the bioeconomy.

The circular bioeconomy is a tool and mechanism for achieving the Sustainable Development Goals. Successful integration of the bioeconomy provides solutions to the food crisis, promotes agricultural development [1], combats climate change by reducing greenhouse gas emissions [2], ensures economic progress in a sustainable and inclusive manner [3], which is consistent with poverty eradication, minimizes waste from the chemical industry [4], replaces non-renewable resources with renewable ones (biomass), and creates new bio-innovations: bioplastics, bioenergy, biofuels, which allows for environmental protection, preservation of biodiversity, natural ecosystems, etc., support for human health through the development of pharmaceuticals [5], in particular the cosmetics industry, which are necessary for the long-term achievement of the Sustainable Development Goals.

#### References:

1. Будякова О.Ю., Дьяконов І.О. Біоекономіка: перспективи розвитку агропромислового комплексу України для подолання продовольчої кризи. Цифрова економіка та економічна безпека. Випуск № 6(06)/2023. С. 68-74. DOI: <https://doi.org/10.32782/dees.6-13>
2. Будякова О. Ю. Біоекономіка як перспективне вирішення проблеми зміни клімату. *Здобутки економіки: перспективи та інновації*. 2024. № 10. <https://doi.org/10.5281/zenodo.13924099>
3. Будякова О.Ю. Біоекономіка як вектор інклюзивного економічного розвитку в формуванні людського капіталу. Цифрова економіка та економічна безпека. 2023. Випуск 9(09). С. 68-77. DOI: 10.32782/dees.9-12
4. Zhaldak, M., Poliuha, V., Mokrousova, O., Oleshko A., Budiakova, O., Karavayev, T. Implementation of the principles of bioeconomy in leather production. *Leather and Footwear Journal*. 2024. № 2. P. 267-278. <https://doi.org/10.24264/lfj.24.4.3>
5. Budiakova O., Pryharska D. Opportunities for implementing the bioeconomy in the pharmaceutical business / O. Budiakova, D. Pryharska // *Food Industry Economics*. 2024. 16 (2). P. 52-58. <https://doi.org/10.15673/fie.v16i2.2941>

**Oleksandr Chernienko**

WSHU. Medical Academy, Rivne, Ukraine

#### **MOTIVATION AND ATTITUDE OF STUDENTS TO PHYSICAL CULTURE AND SPORTS IN CONDITIONS OF MODERN EDUCATION**

In the system of universal values, a high level [4]. Motivation and attitude of students to physical culture and sports in conditions of modern education. In article the problem is considered students of the institute health care to physical education and sports and identified factors which influence the motor activity of students. Time dictates the ever – higher requirements to social opportunities of a person. New opportunities can be created with the help of a well-balanced, scientifically-based system of education of youth, protection and development of their health. History shows that it is physical culture and sports, and more precisely, a holistic system of physical education can give people the most important health.

According to scientists, physical culture and sports are a special kind of activity that promotes the education of the best physical, moral, intellectual, mental, qualities and is associated with the formation of harmonious person and its health