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**« Organization of export of dairy products to EU countries »
(based on the data of LLC “Loostdorf”)**

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The final qualification work is devoted to the practical aspects of the organization of the export of dairy products, which includes: the study of the foreign economic activity of the enterprise, the analysis of the financial status and total income of the subject for 5 years, the analysis of the world market of dairy products, the study of export operations of dairy products, the study of the geographical structure of export-import operations of the enterprise, justification of the choice of Poland as a counterparty for the organization of export, implementation of the management decision regarding export through organizational support and predictive assessment of the efficiency of the supply of dairy products from Ukraine to Poland.

Key words: subject of foreign economic activity, export, dairy products, management decision, organizational support, Poland.

INTRODUCTION

The dairy industry is a significant sector of the agricultural economy in many countries, including Ukraine. With the ongoing demand for high-quality dairy products, the potential for exporting these goods to international markets has grown substantially.

Dairying has been an important part of the agricultural industry in Ukraine for many years, and the country is among the top 20 milk producers in the world. The dairy industry in Ukraine has undergone significant changes in recent years, the sector is going through a period of transformation and modernization. The focus was on improving production practices and increasing efficiency to meet the growing demand for dairy products in domestic and international markets.

The Ukrainian dairy industry has undergone significant changes and modernization in recent years, with a focus on improving production practices, increasing efficiency, and enhancing product quality. These developments have positioned the industry for growth and expansion, with the potential for increased exports to the EU market. The Ukrainian government has implemented various policies and initiatives aimed at supporting the dairy industry, such as providing subsidies for farmers and investing in modern equipment and technologies. These efforts have resulted in an increase in milk production and an improvement in the quality of dairy products. Furthermore, Ukrainian dairy companies have invested in marketing and branding strategies to promote their products and increase their visibility in the global market.

The export of dairy products to the EU has been a significant area of growth for the Ukrainian dairy industry, as the EU is one of the largest markets for dairy products in the world. In particular, the European Union (EU) market offers a promising opportunity for Ukrainian dairy producers to expand their reach and increase their revenues. This work will focus on the organization of the export of dairy products from Ukraine to EU countries.

The rising demand for dairy products presents an opportunity for companies to expand their exports and generate higher profits. However, the process of exporting involves multiple intricacies that must be carefully managed, including factors such as logistics, legal considerations, marketing strategies, and more.

The purpose of this work is to analyze the current state of dairy exports from Ukraine to EU countries, research key factors affecting dairy exports, including market demand, regulatory requirements, and logistics. In addition, this coursework will assess the challenges and opportunities associated with exporting dairy products to the EU and identify best practices for successful export operations. The study will draw on both primary and secondary sources of data to provide a comprehensive analysis of the export market. The study will cover various aspects of the export process, including legal and regulatory requirements, marketing strategies and logistical considerations. The research results and recommendations provided in this term paper will become a valuable resource for Ukrainian dairy companies interested in exporting their products to the EU market.

The task of the research is the analysis of the administrative decision regarding the export of dairy products of "Loostdorf" LLC to a specific country.

The object of the research is the organization of export operations with dairy products of Loostdorf LLC.

The subject of the study is the administrative decision on the export of alcohol products of "Loostdorf" LLC.

According to the goal, the tasks of the research are:

- to analyze the financial activities of "Loostdorf" LLC;
- to investigate the economic (export) activity of Loostdorf LLC;
- consider the mechanism of organizing export operations from "Loostdorf" LLC to a specific country;
- evaluate the proposed ways of increasing export efficiency of Loostdorf LLC.

The basis for the analysis is the limited liability company "Loostdorf", as well as the foreign economic activity of the enterprise.

The information base of the research is the data of Loostdorf LLC, statistical data, the theoretical base – normative legal acts of foreign economic activity, scientific articles

and publications, an analytical online system for business analytics, competitive intelligence, etc.

The research methods that were used when writing the graduation thesis:

- Conducting a competitor analysis can enable a company to evaluate the strategies and advantages of its competitors in the foreign market, which can aid in the development of effective export strategies and uncover new opportunities for growth.
- Similarly, market research can help a company determine the demand for its products in foreign markets and identify specific trends and nuances of market development.
- By studying the relevant technical and legal aspects, such as product specifications and restrictions in the foreign market, a company can ensure compliance with legal requirements and reduce the likelihood of any legal violations.
- The research will cover the current state of the Ukrainian dairy industry, the regulatory environment for dairy exports, marketing strategies for dairy exports to the EU, and logistical aspects related to the export process.

The practical significance of the study of dairy export management is that it will help enterprises to increase export volumes, find new sales markets and increase profits, which in turn can positively affect the economy of the country as a whole.

Ultimately, the practical significance of this study lies in its potential to help Ukrainian dairy producers compete enabling to better understand the needs and preferences of their target customers and tailor their products and marketing efforts accordingly, more effectively in the global market, increase their export revenues, and contribute to the overall growth and development of the Ukrainian dairy industry.

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CHAPTER 1. STUDY OF THE FUNCTIONING OF THE SUBJECT OF THE FEA «LOOSTDORF»

1.1 Characteristics and analyse of the main types of activities, financial condition and total income of LLC«Loostdorf»

Dairy production is a market activity that involves the processing of milk and milk-based products, such as cheese, butter, yogurt, and ice cream, among others. The dairy industry is an essential part of the global food system and supports the livelihoods of millions of farmers and workers worldwide.

The milk and dairy products market in Ukraine holds significant importance and potential as a key segment of the country's agribusiness market, and is ranked among the top 20 global milk producers.

The studied economic subject Loostdorf LLC is a modern dynamic company, one of the largest producers of dairy products in Ukraine. For more than 25 years, Loostdorf has confidently maintained a high level of product quality, a leading position on the market and consumer loyalty. The company's high-tech production facilities are situated in the city of Illinets in the Vinnytsia area and are accredited to DSTU ISO 9001 quality management standards and DSTU ISO 22000 food safety standards. The production facilities cover 32,000 m² of space.

The sewage treatment facility, which has a surface area of 7.3 thousand m², is unique among Ukrainian dairy sector manufacturers.

In 10 Ukrainian cities—Kyiv, Lviv, Odesa, Kharkiv, Dnipro, Zaporizhzhia, Vinnytsia, Mykolaiv, Lutsk, and Kryvyi Rih—there are regional direct distribution branches.

The Loostdorf firm was established in 1997 and is officially recognized as a limited liability company, meaning that the statutory fund is divided into portions according to the founding documents, and each participant to the agreement is liable for its duties with all of the assets it holds.

It started its activity on the basis of the Illinets dairy plant and is a domestic enterprise. The founder of the company is Oleg Vasiliev, who also serves as the chairman of the board of directors. The company has its own production located in the city of Ilinka. The advantages of this form of business are the absence of restrictions on the types of activities, if they are allowed by law, and the possibility of using a simplified taxation system.

According to the form of ownership, the company belongs to a non-governmental organization, that is, it is a "legal subject of legal relations created separately from the state." Such enterprises are characterized by complete independence in the field of financial activity, self-financing, interest in the results of financial and economic activity, responsibility for its results. All this can be attributed to the advantages of non-state type of ownership.

The company produces more than 100 product names under the well-known trademarks: "Selyanske", "Na Zdrovya", "Buryonka", "Delicious Chef", "Vesela Buryonka", "Ugly Me", "Green Smile". Below you can see a Table 1.1 with a number of trademarks of the company:

Table 1.1

Description of trademarks of the Loostdorf company

TM	Product	Which market is aimed at (Countries/Regions/Type)
"Peasant"	Milk, sour cream, cream, butter, kefir,	Ukraine and the EU, consumer
"Na zdorovya"	Milk, sour cream, cream, kefir, ryazhanka, drinkable yogurt	Ukraine and the EU, consumer and industrial
"Buryonka"	Milk, cream, dairy cocktails	Ukraine and the EU, consumer

"Delicious chef"	Milk, cream, cream confectionery	Ukraine and the EU, consumer and industrial
"Vesela buryonka"	Milk	Ukraine, consumer
"Despicable Me"	Milkshakes	Ukraine, consumer
"Ideal Nemoloko"	Vegetable milk, vegetable cream	Ukraine, consumer and industrial

Source – made by the author based on company`s data

All Loostdorf products meet modern quality standards and market requirements and are able to satisfy the needs of the most demanding consumers. In 2016, the company received official permission to export to EU countries — and today it supplies products to more than 25 countries around the world. Loostdorf products are also Halal certified.

The business services Ukraine's domestic consumer and industrial dairy market, consumer international dairy market, and consumer and industrial market for vegetable milk. The Loostdorf company is second in milk sales in Ukraine and one of the top three exporters of whole milk products from Ukraine.

The company possesses cutting-edge, top-quality equipment that enables its production facilities to process 450 tons of milk daily. It has installed 13 bottling lines from "Tetra Pak" to achieve this production capacity. The manufacturing process of dairy products is conducted in an automated, hygienic and protected environment, with no direct human intervention.

The production company "Loostdorf" produces milk raw materials of extra and higher grade. More than 50 best farms of Vinnytsia, Khmelnytskyi, Zhytomyr and Cherkasy regions supply it to the company. Strict professional control of its quality and consumer characteristics is created at each stage of production.

Dairy raw materials for production are delivered to the enterprise by Scania's own modern milk trucks, which are equipped with refrigerating chambers, which guarantees high-quality delivery of raw materials for production.

The production process of "Loostdorf" products is closely monitored and controlled, starting from tests at the reception of raw materials to the analysis of finished products. Raw materials that do not meet the company's quality requirements are returned to the supplier and not used for production. Loostdorf's products are enriched with natural components like flavor fillers, aromas, and pure lactic acid cultures from the best suppliers.

The company employs the best food packaging solutions to fill and pack its products. Most of Loostdorf's products come in multi-layer Tetra Pak® cardboard packaging made of FSC™ certified wood, which ensures full renewable nature of natural resources. This packaging is 100% recyclable.

Also there are 3 innovative milk processing technologies are used in the production of dairy products of Loostdorf LLC:

- milk microfiltration technology
- high-temperature pulse technology (indirect heating)
- milk processing technology with steam (direct heating).

Moreover, the enterprise includes:

- High-tech production facilities, certified according to DSTU ISO 9001 quality management standards and DSTU ISO 22000 food safety standards, located in the city of Illinets, Vinnytsia region. the area of production facilities is 32,000 m².
- The sewage treatment plant with an area of 7.3 thousand m², which has no analogues among producers in the dairy industry of Ukraine.
- Regional branches of direct distribution in ten cities of Ukraine: Kyiv, Lviv, Odesa, Kharkiv, Dnipro, Zaporizhzhia, Vinnytsia, Mykolaiv, Lutsk, Kryvyi Rih.

Brief basic information about the company can be found below in Table 1.2:

Table 1.2

Information about the company

Full name of the legal entity (valid as of 05/12/2023)	LOOSTDORF COMPANY IN THE FORM OF A LIMITED LIABILITY COMPANY
Short name	LOOSTDORF LLC
Name in a foreign language	FIRM "LOOSTDORF" IN THE FORM OF COMPANY WITH LIMITED LIABILITY
EDRPOU code	23063575
Registration Date	02/04/1997 (26 years 3 months)
Authorized persons	SAMOKHVALOV OLEKSANDR SERGIYOVYCH — GENERAL DIRECTOR, manager
The size of the authorized capital	UAH 56,000,000.00
Legal form	LIMITED LIABILITY COMPANY
Form of ownership	Non-state ownership
Company website	https://www.loostdorf.com/our-brands/selianske/

Source – made by the author based on company`s data

Consider legal resources. The plant of the Lustdorf company is certified for compliance with the international standards of quality management of DSTU ISO 9001 and food safety management of DSTU ISO 22000. Since 2017, the Certification Center "Khayal Global Ukraine" confirms that the company's products are halal, so they can be sold in Muslim countries. "The V-LABEL 14 Vegan sign confirms with the provided certificates that the products of TM "Idealne Nemoloko" are 100% vegetable products."

The company's mission is providing consumers with high-quality domestic dairy products for children and adults, realizing their social responsibility for the health of the

existing and future generations. The company's strategy: to be a leader in the production of high-quality dairy products in Ukraine, to develop dynamically, bring new, innovative products to the market, introduce the latest ones technologies.

The studied economic subject protects its reputation, therefore it has its own basic values that form the basis of its existence and work. They can be considered in the list below:

1. Consistently high quality of products without compromises.
2. Consumers and their needs: consumer trust is precious, so we do everything to maximize it to ensure the needs of consumers in high-quality, affordable and innovative products.
3. Environmental aspects.

In August 2020, the Loostdorf company continued the successful operation of a unique complex of treatment facilities for the treatment of industrial wastewater. Investments in this project amounted to 6.5 million dollars. The design capacity of the complex is 2 million liters of industrial effluents per day. As a result of cleaning, the company receives clean water, fertilizers and biogas, which it can use for its own production needs. There are no analogues of this complex among dairy enterprises of Ukraine. The enterprise has installed high-tech equipment that works with a minimum amount of production waste.

In the production of products, the company uses 90% modern TetraPak packaging, which is 63% plant-based and 100% recyclable. Cardboard, which is present in this package has FSC certification, that is, it contains wood exclusively from renewable sources.

In addition Loostdorf company has a partnership with the local utility company Dobrobud, to which industrial waste is transferred, after processing, paving tiles are made from it.

4. Research and innovation.

At Loostdorf, innovation and research play a significant role. The introduction of innovations takes place constantly.

During 2020, the latest programs for logistics were implemented at the distribution departments, a new state-of-the-art innovative program for warehouse accounting was in operation, a state-of-the-art transport with GPRS sensors was purchased, and modern equipment for milk production was installed. The company's employees are permanent follow the trends of the Ukrainian market, follow international trends, visit international exhibitions in search of ideas for new products. This kind of activity resulted in the launch of new innovative products: the first Ukrainian plant-based, lactose-free drinks cream, lactose-free ryazhanka, a mixture for preparing soft ice cream and cocktails. A large part of the research falls on working with consumers: their point of view in relation to products and of trademarks is measured through focus groups, individual interviews, and internet questionnaires.

According to the current classification of types of economic activity, the enterprise belongs to class 10.51 (Milk processing, butter and cheese production).

The primary economic activity involves the production of raw materials, which in this case is the milk obtained from dairy farms. Milk processing companies collect the raw milk and undertake various processes to convert it into dairy products. The processing of milk is a primary economic activity, as it involves the transformation of a natural resource into a product that can be sold in the market.

Once the milk has been processed, it can be used to produce various dairy products, including butter and cheese. The production of butter and cheese is an example of a secondary economic activity, as it involves adding value to the raw milk through processing and manufacturing.

According to the classification of economic activity, the enterprise belongs to section C, i.e. processing industry, Chapter 10 (Production of food products), Group 10.5 (Dairying). In order to consider all types of activities of chosen enterprise, I will provide the list below:

- Class 10.51 - Milk processing, butter and cheese production. This class also includes: production of whole milk of defined fat content, pasteurized, sterilized, homogenized, melted. Production of milk-based drinks (kefir, ryazhanka, etc.)
Production of cream from whole milk, pasteurized, sterilized and homogenized.

Production of milk powder and condensed milk with or without sugar. Production of milk and cream in solid form. Production of butter from cow's milk and ghee (milk fat). Production of yogurt. Production of hard and soft cheese. Serum production. Production of casein and lactose. Production of other dairy products. Production of sour cream.

- Class 03.22 Freshwater fish farming (aquaculture);
- Class 10.32 Production of fruit and vegetable juices;
- Class 10.82 Production of cocoa, chocolate and sugar confectionery;
- Class 10.86 Production of baby food and dietary food products;
- Class 10.89 Manufacture of other food products, n.e.s.;
- Class 36.00 Taking, cleaning and supplying water.

The financial standing of a company holds significant importance in determining its ability to sustain and prosper in the long run.

A robust financial position ensures that the company has sufficient funds to undertake new ventures, hire additional staff, and expand its operations. On the other hand, a company facing financial difficulties may struggle to meet its debt obligations, leading to decreased profitability, bankruptcy, or even closure. Hence, it is crucial for companies to regularly assess and manage their financial health and have a comprehensive understanding of it to ensure their sustained success. Financial (also banking, credit) scoring is a quick and convenient system for assessing the solvency and integrity of a potential borrower. This is a very important tool for the development of the financial sector, as it helps to identify more reliable customers and develop more attractive offers for them.

Liquidity indicators are financial metrics that measure a company's ability to meet its short-term obligations using its current assets. These indicators help assess the company's ability to pay off its debts in the short term. The most commonly used liquidity indicators include the current ratio, quick ratio, and cash ratio.

The current ratio is calculated by dividing the company's current assets by its current liabilities. A ratio of 1 or higher indicates that the company has enough current assets to cover its current liabilities. The quick ratio is similar to the current ratio but

excludes inventory from the calculation, providing a more conservative measure of liquidity. The cash ratio, on the other hand, measures the company's ability to pay off its current liabilities with its cash and cash equivalents alone.

By tracking and analyzing these liquidity indicators, companies can better manage their short-term cash flow and make informed decisions regarding their financial operations.

Here is the financial situation of LLC "Loostdorf" in 2018-2022 years period:

Below you can see the table 1.3 «Liquidity indicators of LLC "Loostdorf", in 2018-2022 year, %».

Table 1.3

«Liquidity indicators of LLC "Loostdorf", in 2018-2022 year, %»

Financial indicator	Year				
	2018	2019	2020	2021	2022
Current liquidity	175,8 9%	202,1 %	225,5 %	217,4 %	249,3 3%
Absolute liquidity	19,1 %	42,1 %	52 %	18,2 %	60,7 7%
“Acid test” ratio	119,6 6%	151,8 %	163,2 %	155,9 %	172,2 2%
Quik liquidity ratio	119 %	149,5 %	162,7 %	154,7 %	169 %
Cash-to-assets ratio	5,5 %	11 %	11,1 %	4,2 %	11,6 6%
Intermediate coverage ratio	119 %	149,5 %	162,7 %	154,7 %	169 %

Source – made by the author based on company's data

Current liquidity increased from 175.9% in 2018 to 249.3% in 2022. This may indicate that the company has no problems with current debt and payment terms.

Absolute liquidity also increased from 19.1% in 2018 to 60.7% in 2022. A company has more cash or readily convertible assets available to meet its short-term obligations, such as paying bills or making payroll.

The acid test ratio and quick liquidity ratio increased from 119.6% and 119% in 2018 to 172.2% and 169% respectively in 2022. It also indicates the possible absence of problems with the current activities of the company.

From 5.5% in 2018 to 11.6% in 2022, the ratio of cash to assets has improved significantly. This can be a sign that the business has more cash on hand and is ready to make investments and spend money.

The intermidiate coverage ratio also increased from 119% in 2018 to 169% in 2022. This indicates that the company's solvency and its ability to fulfill its obligations are not at risk.

In general, the company's liquidity and solvency indicators "at first glance" appear to be solid. No current debt and maturity issues due to high current liquidity, high acid test ratios and high quick liquidity. A rising cash-to-asset ratio can be a sign that a business is ready for potential spending and investment. The intermediate coverage ratio also increased, which may indicate that there are no problems with the company's solvency and capacity. Absolute liquidity for the company has grown enough, which may mean that it has funds to meet the demands of creditors at the current date and is not a debtor.

Indicators of solvency for an enterprise refer to the ability of a business to meet its financial obligations, both in the short and long term. These indicators are important for evaluating the financial stability of a company and its ability to sustain operations over time. Some common indicators of solvency for an enterprise include the current ratio, quick ratio, debt-to-equity ratio, and cash flow coverage ratio.

The current ratio measures a company's ability to pay its short-term debts using its current assets, such as cash and accounts receivable. The quick ratio is similar to the current ratio, but excludes inventory from the calculation. The debt-to-equity ratio

measures the extent to which a company is financed by debt versus equity. A high debt-to-equity ratio can indicate financial risk, as the company may struggle to pay off its debts. The cash flow coverage ratio measures a company's ability to meet its financial obligations based on its cash flow, which is considered a more reliable indicator of solvency than other financial ratios.

By regularly monitoring these and other indicators of solvency, businesses can make informed decisions about their financial health and take action to improve their long-term financial stability.

Table 1.4 "Indicators of solvency of Loostdorf LLC, 2018-2022" is shown below:

Table 1.4

Indicators of solvency of Loostdorf LLC, 2018-2022,%

Financial indicators	Year				
	2018	2019	2020	2021	2022
Autonomy ratio	58,3%	63,6%	65,6%	56,9%	68,1%
Debt-to-EBITDA ratio	1,4	0,9	1,1	3,9	1
Equity coverage ratio	118,9%	135%	126,8%	113,6%	130,2%

Source – made by the author based on company`s data

According to the results of the analysis of solvency indicators for the period 2018–2022, the Loostdorf company has a stable increase in autonomy, which consists in increasing the share of own funds in total assets. This shows that the business is not too dependent on external financial resources and has enough internal resources to fulfill its obligations.

Over time, a company's net debt-to-EBITDA ratio, which measures its ability to pay interest on its debt, also improves. This number was 1.4 in 2018 and fell to 1 in 2022, indicating that the business will be able to pay interest on debt.

The equity ratio of non-current assets also improves over time. In 2018, this indicator was at the level of 118.9%, and in 2022 it reached 130.2%. This indicates that the company has enough own funds to cover its long-term obligations.

Based on the solvency indicators from 2018 to 2022, it can be concluded that the enterprise is performing well in this aspect and has the potential to further improve its financial position. Nevertheless, it is important to bear in mind that managing debt levels is crucial to avoid potential financial hazards in the future.

Profitability indicators are financial ratios that assess a company's ability to generate profits relative to its expenses and investments. These indicators provide an overview of a company's profitability, efficiency, and effectiveness in utilizing its resources.

The profitability indicators for PJSC demonstrate the company's ability to generate profits from its operations, investments, and financing activities. These indicators include gross profit margin, net profit margin, return on assets, and return on equity.

The gross profit margin measures the percentage of revenue that remains after deducting the cost of goods sold. The net profit margin shows the percentage of revenue that remains after deducting all expenses, including taxes and interest. Return on assets measures the amount of profit generated per unit of assets, while return on equity measures the amount of profit generated per unit of equity.

Overall, the profitability indicators suggest that PJSC has been successful in generating profits and utilizing its resources efficiently. However, it is important to note that these indicators can be affected by various factors such as competition, economic conditions, and changes in market demand, and therefore require continuous monitoring and evaluation to ensure long-term sustainability and profitability.

Below you can see the table 1.5 "Profitability indicators of PJSC "Loostdorf", 2018-2022 year".

Table 1.5

Profitability indicators of PJSC "Loostdorf", 2018-2022 year, %

Financial indicator	Year				
	2018	2019	2020	2021	2022
ROA	15,1%	16,4%	10,8%	3,2%	8,4%
ROE	34,2%	34,7%	19,7%	5,9%	16,3%
RCA	29,7%	31%	22,4%	6,3%	17,6%
NPM	5,8%	6,6%	4,9%	1,5%	4,4%
ROTA	19%	20,4%	13,4%	4,2%	10,8%

Source – made by the author based on company`s data

ROA - return on assets shows how much profit comes from each unit of assets. The value of this indicator in 2018 was 15.1%, which may indicate efficient use of assets. However, in the following years, this indicator decreased and reached a value in 2022 (8.4%), which indicates that the company began to use its assets inefficiently. An increase in economic potential is observed. That is, the amount of property at the disposal of the enterprise increases. The fact that assets grow faster than income from the sale of goods and services indicates the need to find reserves for optimizing the current asset structure.

Return on equity (ROE) has worsened over time, indicating that the company has become less efficient at using its capital to generate profits.

RCA - return on working capital - shows how much profit is earned on each unit of working capital. The value of this indicator also deteriorated over time, reaching a significant value in 2022 (17.6%). This indicates that the company has become ineffective in using its working capital to generate profit.

NPM - Net Margin - The value of this indicator has also deteriorated over time, reaching a low value in 2022 (4.4%). This indicates that the company has reduced its operational efficiency and reduced profitability.

ROTA - return on total assets - the value of this indicator also decreased.

Business activity indicators are financial metrics that provide insight into the operational performance and efficiency of an enterprise. These indicators measure various aspects of a company's business activities and help assess its ability to generate revenue and manage its resources effectively.

Common business activity indicators include revenue growth rate, asset turnover ratio, inventory turnover ratio, and accounts receivable turnover ratio.

The revenue growth rate measures the percentage increase in revenue over a specific period, indicating the company's ability to expand its sales and attract new customers. The asset turnover ratio evaluates how efficiently a company utilizes its assets to generate sales revenue. A higher ratio indicates better utilization of assets. The inventory turnover ratio measures how quickly a company sells its inventory and replenishes it, reflecting inventory management efficiency. A higher ratio suggests effective inventory control. The accounts receivable turnover ratio assesses the efficiency of the company's credit and collection policies by measuring how quickly it collects payments from customers.

By analyzing these business activity indicators, companies can evaluate their operational performance, identify areas for improvement, and make informed decisions to enhance efficiency and profitability. Monitoring these indicators over time allows for tracking business trends and identifying potential risks or opportunities for growth.

Below we have provided table 1.6 on the business activity of the selected enterprise:

Table 1.6

Business activity of LLC “Loostdorf”, 2018-2022 years

Business activity	Year				
	2018	2019	2020	2021	2022
Turnover of total assets	2,8	2,7	2,4	2,4	2
Turnover of working capital	15,7	11,2	8,9	8,8	7,2
Accounts receivable turnover	10,6	9,6	9,3	8,5	7,7

Source – made by the author based on company`s data

The efficiency of the use of Turnover of total assets is characterized by the speed of their rotation, i.e. turnover. Table 1.5 shows that the turnover of total assets in 2018 was 2.8, and in 2022 - 2, a decrease in the value of the indicator may indicate that the company needs additional resources to maintain the current level of activity. Risk level: low. A large company has a very diversified business and occupies a large market share.

The turnover ratio of working capital is equal to the ratio of the total revenue from the sale of products for the year to the average annual amount of net working capital. With the help of this indicator, you can find out how effectively the company uses investments in working capital and how this affects sales growth.

If we consider the turnover of working capital, we see that in 2018 the value was 15.7, and in 2022 it will be 7.2, so we conclude that the company does not use net working capital very efficiently. Liquidity is somewhat lacking to pay the bills.

Accounts receivable turnover indicators show that in 2018 the ratio was 10.6, gradually decreased and in 2022 it became 7.7. A decrease in this indicator may indicate or indicate an increase in insolvent customers or other sales problems. The lower the

turnover of receivables, the higher will be the company's need for working capital to expand the volume of sales. Sales growth is moderate, at natural rates.

Risk level: medium. Servicing the existing debt moderately burdens the company, it is possible to attract new debts. Given that the average decreased over time and across industries, it can be assumed that this was caused by crises that could be related to, for example, the covid epidemic in 2019 and 2020.

Consider the company's financial resources. The authorized capital of the Lustdorf enterprise is UAH 50,000,000. The company invests itself in new areas of its activity. Self-financing consists in the fact that the enterprise uses its own resources to realize its set goals, recover costs, doing it at the expense of depreciation deductions, net profit and other own sources.

In Fig. 1.1 we can see the net income from product sales of LLC «Loostdorf», 2019-2022, thousand UAH.

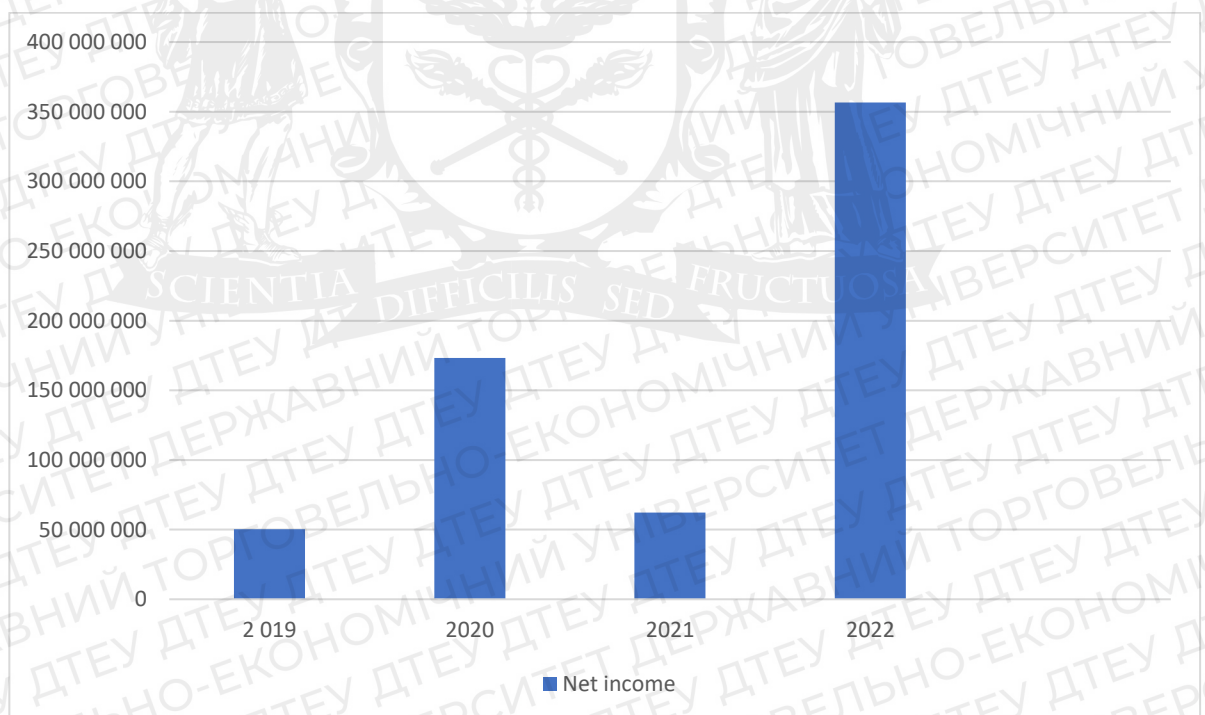


Fig. 1.1 Net income from product sales of LLC «Loostdorf», 2019-2022, thousand UAH.

Source: Constructed by the author from data

From the information provided, it is clear that the net profit of the company is constantly increasing over time. The company's net profit in 2019 amounted to UAH

50,365,000 and in 2020 it increased to UAH 173,310,000, which is almost 19% more than in the previous year. In 2021, the net income decreased and amounted to UAH 62,284,000, which is much less than in the previous year.

In 2022, the company's net profit increased again to UAH 356,581,000. The economic crisis related to the COVID-19 pandemic did not prevent the corporation from maintaining profitability and increasing net profit. Loostdorf's net profit in 2022 increased significantly and amounted to UAH 356,581,000, or 472% more than in the previous year.

This is due to a variety of causes, such as increased demand for their products as a result of the relaxation of COVID-19-related constraints, ongoing product range growth, and successful export initiatives.

Overall, the company's constant development in net profit throughout the years shows that it is a successful and lucrative business that places a high priority on having a stable financial situation and a strong competitive position. It should be credited to the company's strong management and business sense for its ability to adjust to shifting market conditions and retain profitability even during the COVID-19 pandemic.

The following benefits can be highlighted as a result of our analysis of the company's resources: a certificate proving the ability to sell goods to representatives of Muslim countries; self-investment; contemporary high-tech equipment; own developments and technologies for the production of vegetable milk; own fleet, which simplifies logistical transportation and allows raw materials to be transported continuously for two hours and quickly deliver products to points of sale.

We can draw the conclusion that the business has all it needs to function well and continue to grow; international standard certificates enable it to operate on the global market; and business software organizes and manages the logistics and production processes.

The company's solvency also improved as a result of lower debt-to-equity ratio and higher interest coverage ratio. All of the company's profitability metrics, including ROA, ROE, RCA, NPM and ROTA, have increased significantly over time, showing that the business has become more profitable.

1.2 Activities on the foreign market - export characteristics and dynamic of export operations of LLC«Loostdorf»

Export-related activities are extremely important to the modern global economy. It defines the practice of providing consumers and businesses overseas with domestically produced goods and services. Due to the rising market connectivity and simplicity of international commerce, exporting has been a significant strategy for companies aiming to grow their clientele and increase their profitability.

Through exporting, companies can access a range of clientele, expand into new areas, and diversify their revenue streams. Export activity can have a big impact on a country's economic growth since it creates jobs, foreign exchange revenues, and greater competitiveness.

Exporting opens up new avenues for growth and success in the global economy, making it more important than ever for companies of all sizes, from huge corporations to small startups.

Determining the geospatial (geographical) structure of export operations, the commodity structure of the export basket, and analyzing an enterprise's import activities are crucial.

The information below shows how Loostdorf's export earnings have fluctuated significantly over the previous five years, with a significant increase from 2017 to 2018 and a gradual but steady decline in subsequent years.

In 2017, the company earned up to UAH 150 million from exports, which was a small part of the total revenue compared to 2016, when the company received official permission to export to EU countries, as I mentioned earlier. However, the following year, income from exports increased sharply: in 2018, the business received 400 million hryvnias from exports. This may be due to various factors such as changes in market demand, increased competition and external economic factors such as changes in currency exchange rates.

Partly due to the global pandemic and related trade restrictions, the company's export revenue in 2019 remained low - UAH 100 million. Export revenue in 2020 decreased

slightly to UAH 50 million also due to the peculiarities of the course of the pandemic. And in 2021, the export profit had a slight increase to 65 million which did not have a significantly different trend.

Overall, while Loostdorf's export revenue has fluctuated significantly over the past five years, it has remained an important cash flow component for the business.

The company must continue to carefully track market trends and adjust to shifting economic conditions if it hopes to keep and improve its place in the global market.

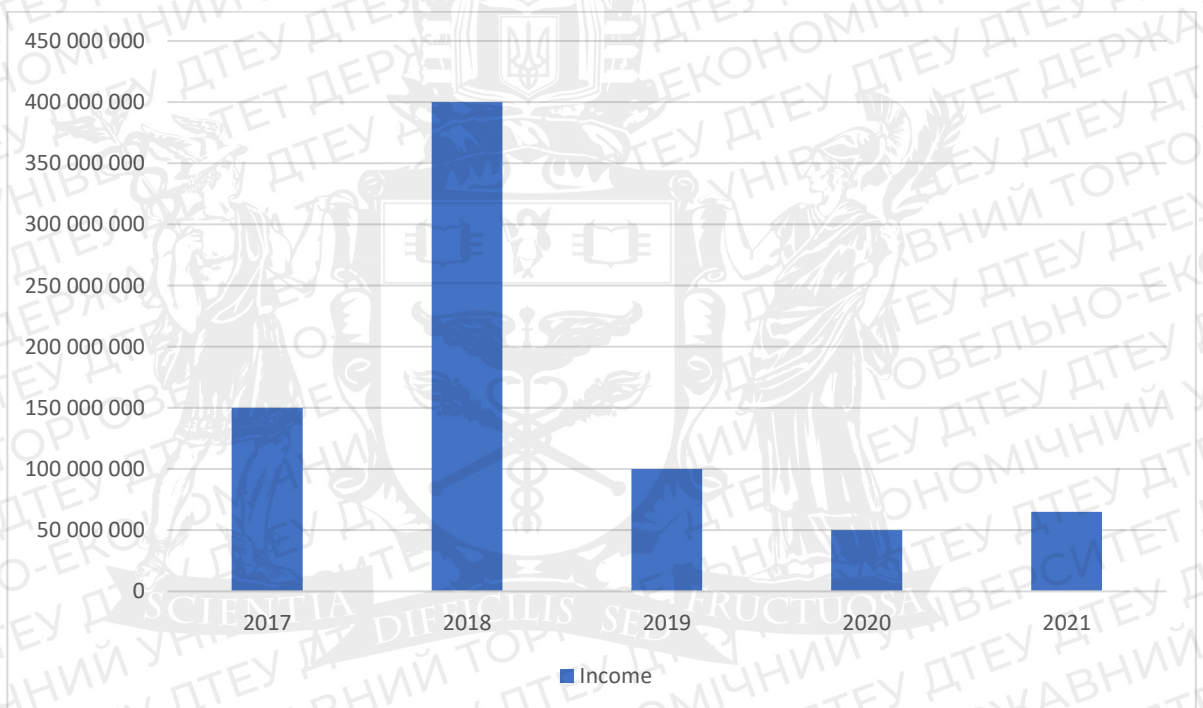


Fig. 1.2 Income from export activity of LLC «Loostdorf», 2017-2021, millions UAH.

Source: Constructed by the author from data

Figure 1.3 "Share of Loostdorf LLC exports to each country in 2020, %" is shown below.

The information on the graph shows that in 2020 "Loostdorf" supplied its goods to eight different countries. Moldova was the largest consumer of "Loostdorf" products and made a significant contribution to the company's export revenues, which, according to forecasts, amounted to 25 to 35 million UAH. Other important markets for "Loostdorf" products were Libya, Poland and Armenia, with expected revenues of 6,500,000 to

7,000,000 UAH, 5,000,000 to 5,500,000 UAH and 2,500,000 to 3,000,000 UAH, respectively. The projected incomes of the rest of the countries, which include Mauritania, Georgia, the USA, and Bulgaria, ranged from UAH 200,000 to UAH 2,000,000.

According to a study of “Loostdorf” export performance in 2020, the company was partially dependent on export sales, with most of its revenue coming from a small number of countries, mainly Moldova and Poland.

Due to its dependence on a select few significant nations, the company's export revenues may be at danger if issues in these regions occur. However, the company's capacity to develop and spread into other areas is demonstrated by its ability to have a sizable presence in a number of regions, including Armenia and Mauritania.

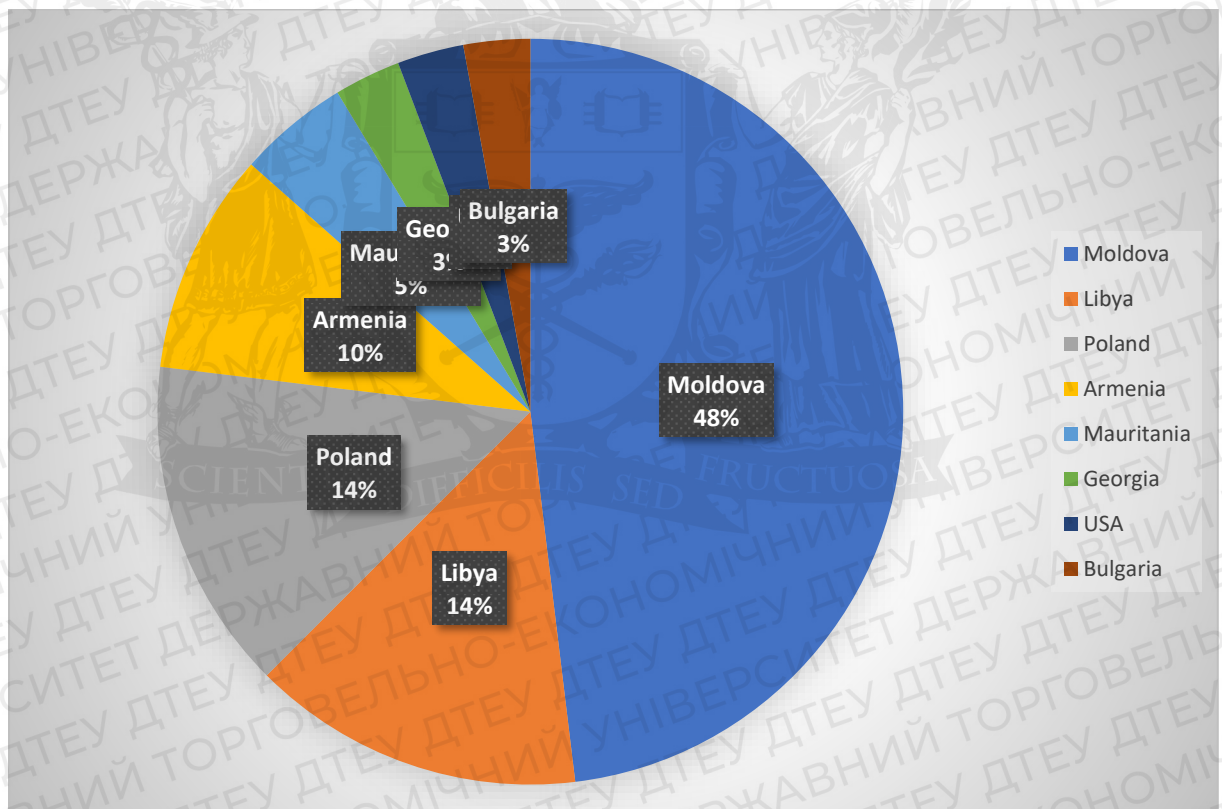


Fig. 1.3 Share of export of LLC «Loostdorf» to each country in 2020, %

Source: Constructed by the author from data

Table 1.7 "Loostdorf Export Geography, 2020" is shown below.

"Loostdorf" cooperated with various partners in several countries on the export business. In such countries as Moldova, Poland, Libya and Armenia, the firm had up to three partners, in others about 2.

Export activity in 2020 consisted of a significant number of transactions, including up to 75 in Moldova, 25 in Libya and up to 10 in Poland. In other countries, there were 3 to 5 transactions, which is quite a small number.

Another finding is that the corporation's export activities involved a diverse range of partners in numerous nations, which may indicate that the company had various marketing plans for multiple markets. A company's export strategy is likely to alter over time depending on the level of competition in each area or the preferences of local consumers. This tactic exemplifies the company's adaptability to changing market conditions.

Table 1.7

Geography of export of «Loostdorf», 2020

Country	Export Income Range (mill. USD)	Number of Counterparties	Number of Transactions
Moldova	15 000 000 - 30 000 000	2	50-75
Libiya	6 500 000 - 7 000 000	1	20-25
Poland	5 000 000 - 5 500 000	1	3-5
Armenia	2 500 000 - 3 000 000	1	3
Mauritania	1 500 000 - 2 000 000	1	3-5
USA	700 000 - 750 000	2	5
Georgia		2	5

Source: Constructed by the author from data [7]

Below is graph 1.4 "Share of product categories, exports of Loostdorf LLC, 2020, %". The three leaders in terms of export income are: "Milk and cream, unthickened and without added sugar or other sweeteners" under UKTVED code 0401 with income from

40,000,000 to 45,000,000 UAH; "Milk and cream, condensed and with the addition of sugar or other sweeteners" under UKTVED code 0402, which brings from 7,000,000 to 7,500,000 hryvnias; and "Butter and other fats produced from milk; milk pastes" under UKTVED code 0405, profit from 4,000,000 to 4,500,000 UAH.

Among other goods with significant export revenue are "Waters, including mineral and carbonated waters, with added sugar or other sweetening or flavoring substances, other non-alcoholic beverages, except fruit or vegetable juices of commodity heading 2009" under UKTVED code 2202, which bring in from 3,500,000 up to UAH 4,000,000, and "Buttermilk, coagulated milk and cream, yogurt, kefir and other fermented or fermented (with bacterial starters) milk and cream, thickened or non-thickened, with or without added sugar or other sweeteners, flavored or unflavored, with or without the addition of fruits, nuts or cocoa" under the UKTVED code 0403, which brings from 1,000,000 to 1,500,000 UAH.

The figure also includes some goods with lower export revenue, such as "Food products, not elsewhere specified" under the code UKTZED 2106, which brings from UAH 800,000 to 850,000, and "Whey, condensed or non-condensed, with the addition or without adding sugar or other sweeteners; products consisting of natural components of milk, with or without the addition of sugar or other sweeteners, not elsewhere specified" under the UKTZED code 0404, which brings up to UAH 100,000.

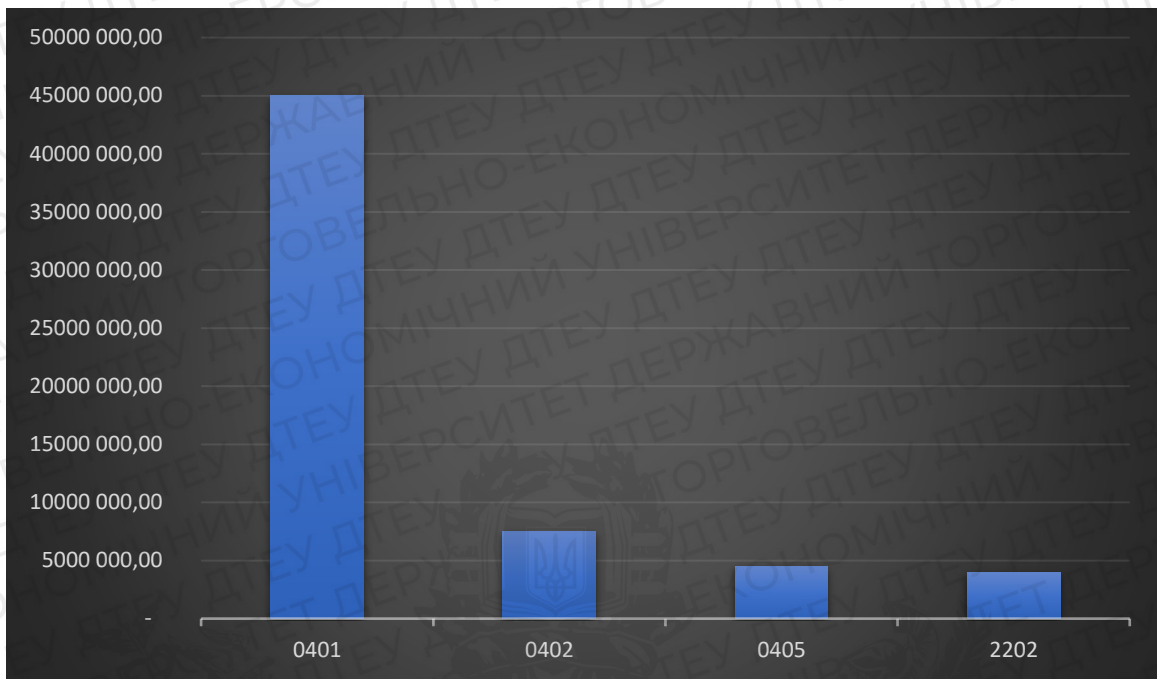


Fig. 1.4 Share of categories of goods, export of PJSC «Loostdorf», 2020, %

Source: Constructed by the author from data []

Enterprises should conduct research on both imports and exports. Export analysis assists companies in identifying and seizing possibilities in international markets, whereas import research assists firms in locating raw materials, components, and completed items from international sources. By comprehending the nature of international trade, including import and tax regulations, businesses may enhance their supply chains and lower risk. When making judgments about their international trade strategies, businesses can more precisely assess their competitive position in the global market, identify prospective regions for growth and expansion, and take both imports and exports into account. Both import and export research are crucial for organizations looking to boost their competitiveness and flourish in the global market.

Below is graph 1.5 "Imports of "Loostdorf" LLC, 2017-2021, UAH million" [].

This figure details the data for a specific period of time, from 2017 to 2021, including the volume of imports. According to the data, the volume of imports declined over time, and the peak was in 2017, when the value of imports reached UAH 150,000,000. The COVID-19 pandemic is most likely to blame for the drop in volumes in 2020. Up to 5 partners actively participated in imports, and the number of events grew along with the

volume of imports. Understanding the historical trends of import operations for an organization with this information can be useful in making future business strategic decisions.

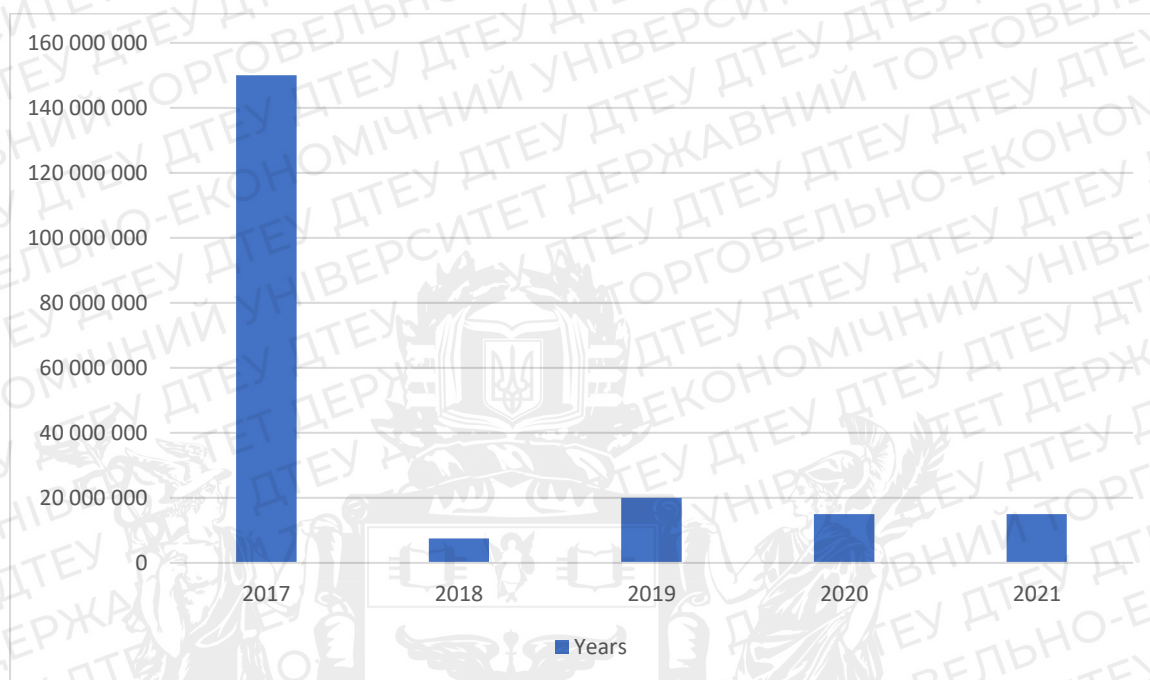


Fig. 1.5 Import of LLC «Loostdorf», 2017-2021, millions UAH.

Source: Constructed by the author from data []

Below is table 1.5 "Geography of Loostdorf imports, 2020." [].

The table shows where Loostdorf will be imported from in 2020. It can be seen from the table that Sweden and Finland became Loostdorf largest import partners with import volumes of UAH 9,500,000 million and UAH 1,500,000 million, respectively. Significant import partners of "Obolon" were China, Denmark and other countries with import volumes from 100,000 to 750,000 UAH. Most of the countries had only 3 partners. From 3 operations for China to 10-15 operations for Sweden, the number of operations varied.

Table 1.8

Geography of import of «Loostdorf», 2020

Country	Import Volume, mil. UAH	Number of Partners	Number of Operations
Sweden	9 000 000 - 9 500 000	3	10-15

Finland	1 000 000 - 1 500 000	3	3-5
Denmark	650 000 - 700 000	3	3-5
Poland	500 000 - 550 000	3	3
China	100 000	3	3

Source: Constructed by the author from data []

Below is graph 1.6 "Share of product categories, imports of Loostdorf LLC, 2020, %" [].

From the example, we can see that the largest volume of imports belongs to category 1516, which includes fats, oils and oils, animal or vegetable and their fractions, partially or fully hydrogenated, inter-esterified, re-esterified or elaidinized, refined or unrefined, but not subjected to further processing. This information can be useful for companies that need these materials for their production processes.

The second largest volume of imports belongs to category 8504, which includes electrical transformers, static electrical converters (for example, rectifiers), inductors and chokes. This category is relevant for enterprises engaged in the transportation and storage of various substances.

Other categories mentioned in the example have relatively small volumes of imports - up to UAH 100,000. However, these categories may still be relevant for companies that require these products for their manufacturing processes.

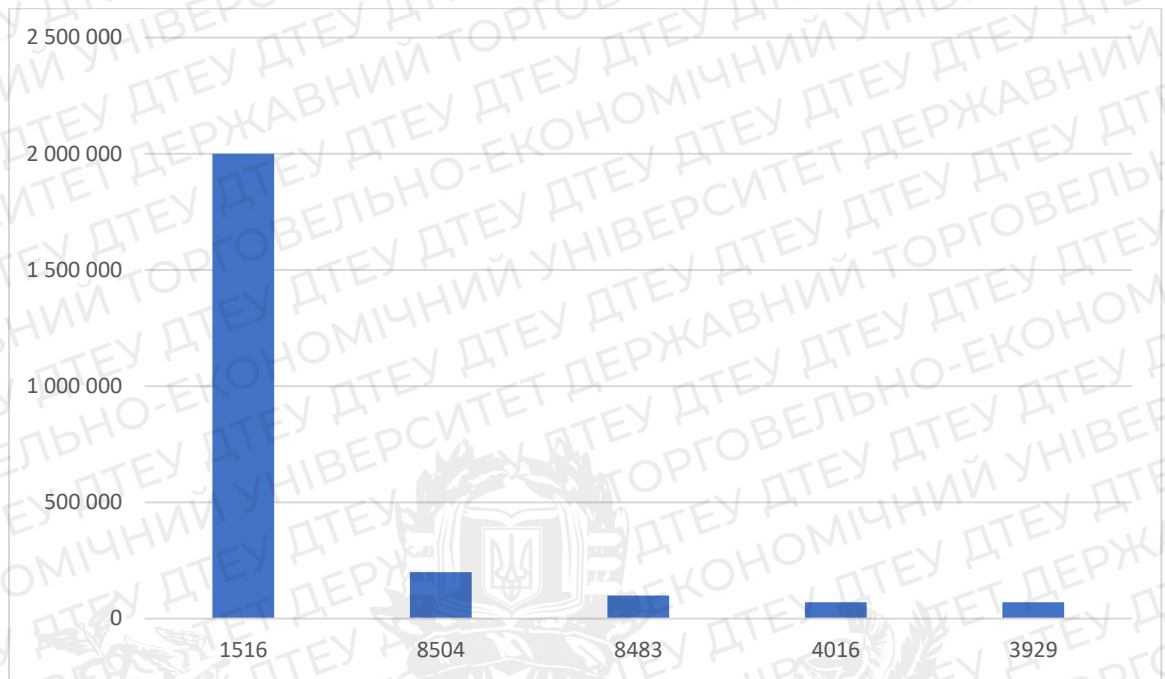


Fig. 1.6 «Share of categories of goods, import of LLC «Loostdorf», 2020, %»

Source: Constructed by the author from data []

"Loostdorf" has a fairly wide geography of export activity, including several European countries, and has excellent results in the field of export. The business successfully develops export flows and receives significant and constant income thanks to a large number of counterparties. The minimum volume of imports from Europe indicates that "Loostdorf" is able to successfully fulfill the role of a non-traditional supplier of goods and fully utilize its opportunities on the export market. All this testifies to the excellent position of the company in the world market and its potential for further expansion and success.

Chapter 2. ANALYSIS OF THE WORLD MARKET FOR THE SALE AND EXPORT OF DAIRY PRODUCTS AND JUSTIFICATION OF THE CHOICE OF THE CONTRACTOR'S COUNTRIES FOR THE REALIZATION OF THE EXPORT POTENTIAL LLC«LOOSTDORF»

2.1 Study of the volumes of the current state of the world market for the export of dairy products

The global market for the export of dairy products has witnessed significant growth in recent years. The demand for dairy products, such as milk, cheese, butter, and yogurt, continues to rise worldwide due to factors like population growth, urbanization, changing dietary preferences, and increasing disposable incomes. The market size is determined by analyzing the total export volumes of dairy products across different countries and regions.

Major Exporting Countries: Several countries have emerged as major players in the global dairy export market. New Zealand, the European Union, the United States, Australia, and Argentina are among the leading exporters of dairy products. These countries have developed strong dairy industries, efficient production systems, and robust supply chains to meet the demand for dairy products from various regions around the world.

Regional Analysis: The European Union has a diverse range of dairy products and is a major exporter of cheese, butter, and other dairy commodities. The United States focuses on cheese and dairy ingredients. Understanding the regional dynamics helps identify market trends, trade patterns, and competitive advantages within each region.

Emerging Markets: While traditional dairy export powerhouses dominate the market, there are also emerging markets that offer growth opportunities. Developing countries in Asia, such as China, India, and Southeast Asian nations, have shown an increasing appetite for dairy products. Rising incomes, urbanization, and dietary changes contribute to the growing demand in these regions. Analyzing the export volumes and

growth rates in these emerging markets can provide valuable insights into future market trends.

Trade Agreements and Policies: Trade agreements and government policies play a crucial role in shaping the dairy export market. Tariffs, quotas, subsidies, and regulatory frameworks influence the competitiveness and profitability of dairy exports. Analyzing these factors helps to understand market access barriers, preferential trade agreements, and potential disruptions that may affect export volumes.

Product Segmentation: Dairy products can be segmented into different categories, such as liquid milk, cheese, butter, yogurt, and milk powder. Analyzing the export volumes of each product category provides insights into consumer preferences, market demand, and potential growth areas. For example, the increasing popularity of cheese and yogurt in various regions may drive the growth of these product segments.

Competitive Landscape: Studying the competitive landscape of the global dairy export market involves identifying key industry players and their market shares. Multinational dairy companies, cooperatives, and individual exporters contribute to the market's competitiveness. Understanding their strategies, including product differentiation, marketing efforts, quality control measures, and distribution networks, can reveal insights into their success and market positioning.

Sustainability and Quality Standards: The global dairy export market is increasingly influenced by sustainability and quality standards. Consumers are becoming more conscious of the environmental impact of dairy farming practices, animal welfare, and food safety. Analyzing the export volumes of dairy products that meet sustainability certifications or adhere to stringent quality standards can provide insights into changing consumer preferences and market trends.

Below you can consider diagram 2.1, which reflects changes in the world market of dairy products during the years 2018-2022.

The global dairy product market in 2018 was valued at approximately 442.3 billion USD. This includes a wide range of dairy products such as milk, cheese, butter, yogurt, and more. The market was influenced by factors such as increasing population, changing

dietary preferences, and the demand for dairy-based products in various industries such as food and beverage, confectionery, and bakery.

In 2019, the global dairy product market experienced a slight increase, reaching around 456.8 billion USD. This growth was driven by factors such as rising consumer awareness of the nutritional benefits of dairy, the expansion of dairy product portfolios by major manufacturers, and the introduction of innovative dairy products to cater to changing consumer preferences. Market growth was also influenced by the increasing popularity of plant-based alternatives to dairy products.

Despite the challenges posed by the COVID-19 pandemic, the global dairy product market continued to grow in 2020, reaching approximately 470.1 billion USD. The pandemic impacted the market dynamics, with shifts in consumer purchasing patterns, disruptions in the supply chain, and changes in foodservice demand. However, the increased consumption of dairy products at home, the focus on health and immunity-boosting foods, and the sustained demand for dairy ingredients in various industries contributed to the market's growth.

The global dairy product market saw steady growth in 2021, with a market size of around 486.4 billion USD. Factors such as the recovering economy, the growing population, the increasing adoption of Western dietary patterns in developing countries, and the rising demand for functional dairy products drove market expansion. Additionally, the market witnessed advancements in packaging, product innovation, and marketing strategies aimed at attracting health-conscious and environmentally aware consumers.

The global dairy product market continued to expand in 2022, reaching an estimated value of approximately 501.9 billion USD. The market growth was fueled by factors such as increasing consumer disposable income, the growing popularity of convenience foods, the rising demand for dairy-based protein products, and the expansion of e-commerce platforms facilitating wider product accessibility. The market also witnessed continued innovation in dairy alternatives and the introduction of sustainable and eco-friendly packaging solutions.

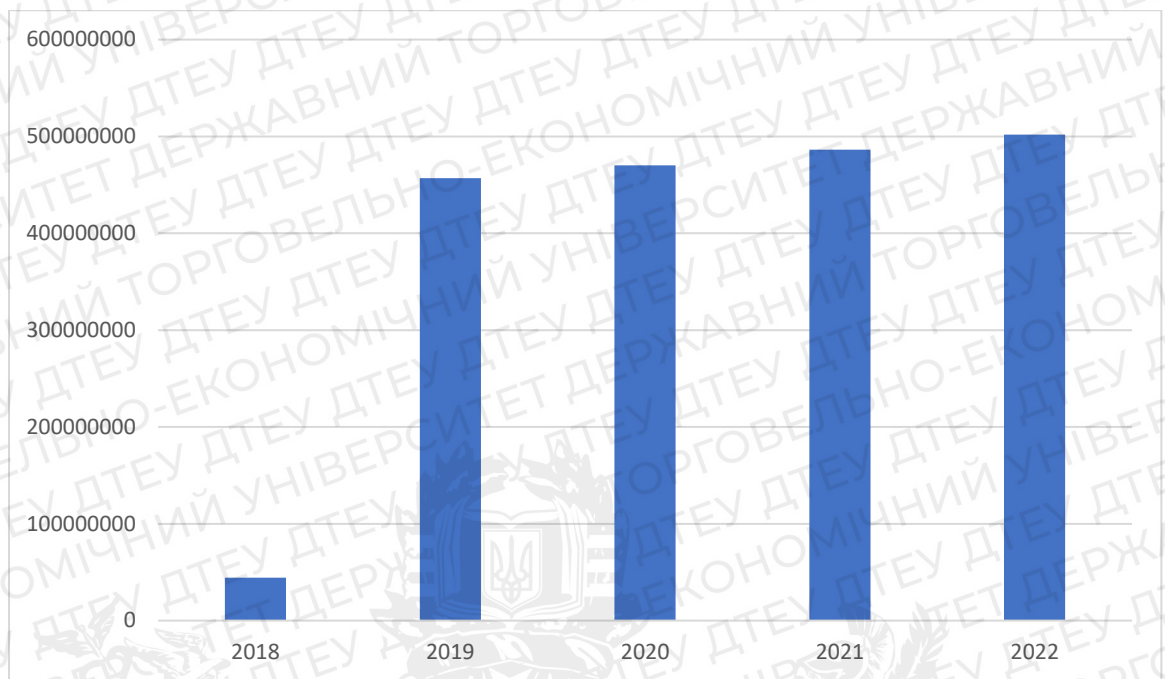


Fig 2.1 «Dairy product world market size, 2018-2022 years, bill. USD»

Source: Constructed by the author from data []

Generally speaking, during the analyzed period, the market underwent adjustments. Between 2018 and 2019, there was an initial rise, which was followed by a decrease, which was then followed by a rise in 2021 and 2022.

The growth of the market has been considerably impacted by the COVID-19 pandemic epidemic. Due to the deadly coronavirus's quick spread, lockdowns and other limitations have been implemented. In addition, the market has been negatively impacted by the pandemic's severe supply chain disruptions and weak transportation linkages.

Below is Figure 2.2 "Volume of the world dairy market, 2018-2022, million liters" [].

The global dairy product market in 2018 had an estimated volume of approximately 425 billion liters. This includes various dairy products such as milk, cheese, yogurt, butter, and others. The market was influenced by factors such as population growth, changing dietary habits, and the demand for dairy products across different sectors such as food and beverages, bakery, and confectionery.

In 2019, the global dairy product market witnessed a slight increase, reaching around 433 billion liters. The growth was driven by factors such as increasing consumer

awareness of the nutritional benefits of dairy, the introduction of new dairy products, and the expansion of dairy consumption in emerging markets. Additionally, the market experienced the rise of plant-based dairy alternatives, impacting overall dairy consumption patterns.

Despite the challenges posed by the COVID-19 pandemic, the global dairy product market continued to grow in 2020, reaching an estimated volume of around 440 billion liters. The pandemic caused shifts in consumer behavior, including changes in consumption patterns, disruptions in the supply chain, and shifts towards at-home consumption. However, the market benefited from increased demand for dairy products used as ingredients in various food sectors and the sustained popularity of dairy as a source of essential nutrients.

The global dairy product market showed steady growth in 2021, with an estimated volume of approximately 448 billion liters. Factors such as population growth, urbanization, rising incomes, and the increased adoption of Western dietary patterns in emerging markets contributed to market expansion. The market also witnessed an increased focus on health-conscious dairy products, including functional and fortified options, to cater to changing consumer preferences.

The global dairy product market continued to expand in 2022, with an estimated volume of approximately 456 billion liters. The market growth was driven by factors such as population growth, increasing disposable incomes, urbanization, and the rising demand for dairy products in developing regions. The market also witnessed advancements in packaging, innovative dairy product launches, and the introduction of sustainability initiatives to appeal to environmentally conscious consumers.

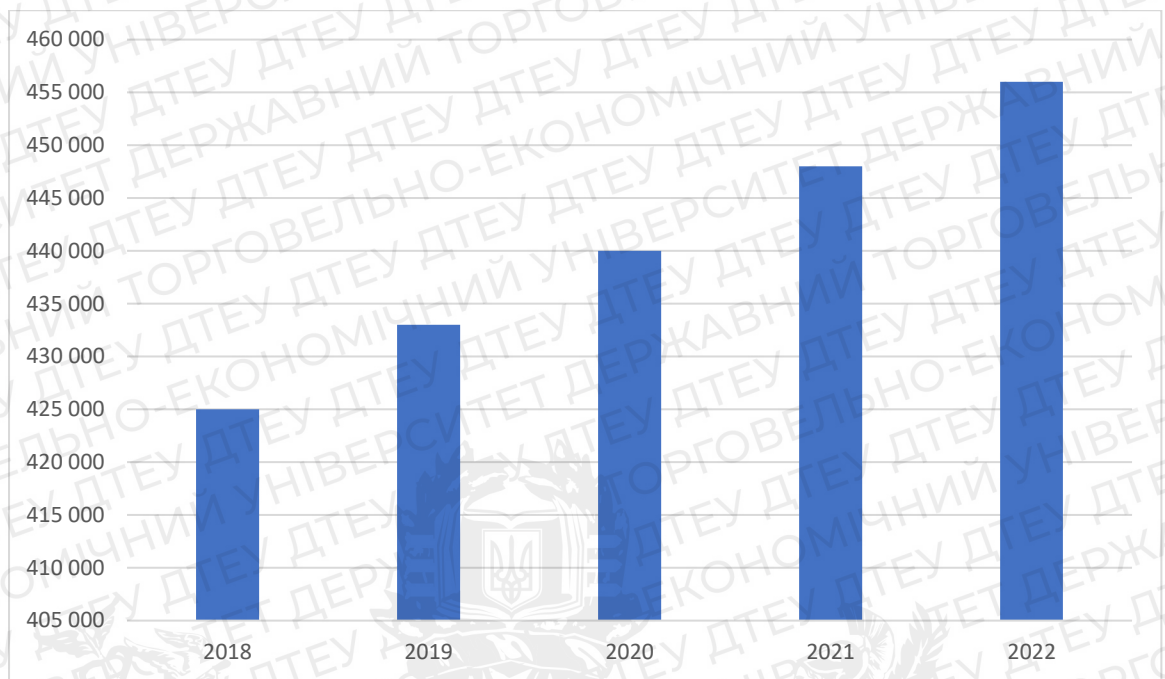


Fig 2.2 «Dairy product world market size, 2018-2022 years, mill. liters»

Source: Constructed by the author from data [10]

The market experienced a steady and consistent growth rate of roughly 3% during the study period.

On the basis of the figures provided, it can be demonstrated that the market's volume, measured in millions of liters, is consistently increasing. This growth demonstrates how milk and dairy products are gaining popularity on a global scale.

Below you can see the fig 2.3 «Leading dairy product exporting countries worldwide in 2021, mill. USD» [11]

New Zealand holds the top position as the leading dairy product exporter in 2021, with an export value of 8,901 million USD. This can be attributed to the country's strong dairy industry, favorable climate, abundant pastureland, and adherence to strict quality standards.

Germany ranks second on the list, exporting dairy products worth 8,147 million USD. The country's advanced processing technologies, high-quality standards, and strategic central European location contribute to its strong export performance. The Netherlands follows closely behind in third place, with a dairy product export value of 7,764 million USD. The country's expertise in dairy processing, modern infrastructure,

and reputation for quality contribute to its export success. The United States ranks fourth, with dairy product exports valued at 7,587 million USD. The country's large-scale production, diverse dairy offerings, and efficient supply chain contribute to its significant presence in the global market.

France secures the fifth position on the list, with dairy exports totaling 7,122 million USD. The country's renowned culinary traditions, artisanal cheeses, and emphasis on quality contribute to its strong performance in the global dairy market. Ireland emerges as the sixth-largest dairy product exporter, with an export value of 4,661 million USD.

Ireland's lush green pastures, favorable climate, and commitment to sustainability have propelled its dairy industry and exports.

Australia ranks seventh, with dairy product exports amounting to 3,985 million USD. The country's clean and green image, stringent quality control, and premium dairy offerings contribute to its export success.

Belgium holds the eighth position, exporting dairy products worth 3,567 million USD. The country's traditional cheese-making practices, craftsmanship, and central European location support its dairy export industry.

Poland follows closely behind in ninth place, with dairy exports valued at 3,315 million USD. Poland's growing dairy industry, competitive pricing, and proximity to major European markets contribute to its export performance.

Italy completes the list in the tenth position, with dairy product exports totaling 2,985 million USD. Italy's rich culinary heritage, diverse range of dairy products, and reputation for quality contribute to its presence in the global market.

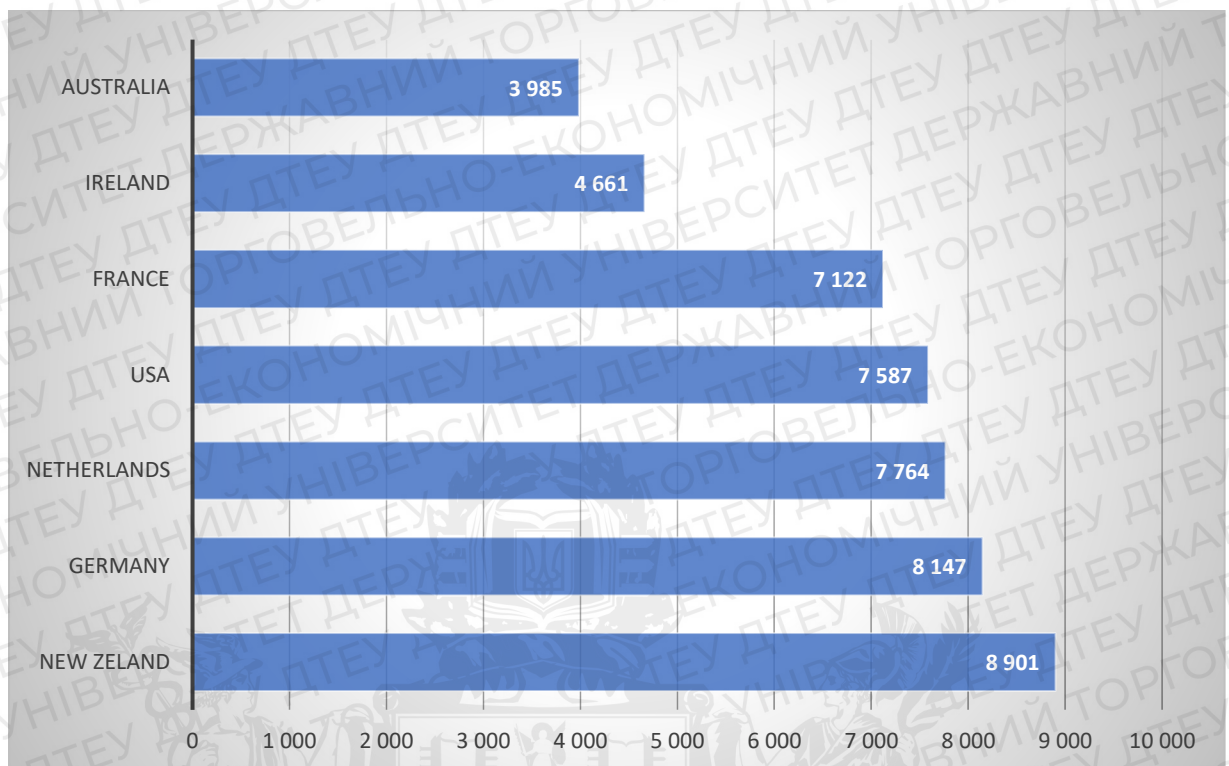


Fig 2.3 «Leading dairy product exporting countries worldwide in 2021, mill. USD»

Source: Constructed by the author from data [11]

Overall, the diversity, excellence, and competitiveness of the world dairy market are all demonstrated by these top exporters of dairy products. They are successful at exporting in large part because to factors including geographic advantages, technical breakthroughs, stringent quality standards, and traditional experience.

Below you can see the Table 2.1 «Largest dairy product companies in Europe» [1].

Nestlé, based in Switzerland, is one of the largest dairy product companies in Europe. Although known for its wide range of food and beverage products, Nestlé has a significant presence in the dairy industry. It produces various dairy products, including milk, yogurt, cheese, and ice cream.

Danone, headquartered in France, is a prominent dairy product company in Europe. It offers a diverse portfolio of dairy products such as yogurt, milk, cheese, and infant formula. Danone focuses on health and wellness and has popular brands like Activia and Actimel.

Lactalis, also based in France, is a major player in the European dairy market. It is known for its wide range of dairy products, including milk, cheese, butter, and cream. Lactalis operates globally and owns several renowned brands, including President, Galbani, and Président.

Arla Foods, headquartered in Denmark, is a cooperative owned by dairy farmers. It is one of the largest dairy companies in Europe and specializes in the production of milk, cheese, butter, and other dairy products. Arla Foods operates across various European countries and is known for its commitment to sustainable and organic farming practices.

FrieslandCampina, based in the Netherlands, is a leading dairy cooperative. It operates globally and produces and markets a wide range of dairy products, including milk, cheese, infant formula, and ingredients for the food industry. FrieslandCampina is known for its strong focus on quality and sustainability.

Müller Group, headquartered in Germany, is a significant player in the European dairy industry. It produces a variety of dairy products, including yogurt, milk, desserts, and butter. Müller Group operates in multiple European countries and owns popular brands like Müller and Müller Corner.

DMK Group, also based in Germany, is a cooperative of dairy farmers and is one of the largest dairy companies in Europe. It produces and markets various dairy products, including milk, cheese, and ingredients for the food industry. DMK Group focuses on sustainability and innovation in its operations.

Savencia, headquartered in France, is a renowned dairy company specializing in cheese and dairy products. It operates globally and owns a diverse portfolio of brands offering a wide range of cheese varieties, including soft cheese, hard cheese, and specialty cheeses.

Valio, based in Finland, is a leading dairy company that focuses on milk and dairy products. It is known for its high-quality dairy offerings, including milk, cheese, butter, and dairy ingredients. Valio operates both domestically and internationally and has a strong emphasis on sustainable and responsible dairy production.

Table 2.1

Largest dairy product companies in Europe

Name	Headquarters	Gross annual sales, bill. USD
Nestlé	Switzerland	91,1
Danone	France	23,6
Lactalis	France	20,4
Arla Foods	Denmark	10,4
Müller Group	Germany	6,8

Source: Constructed by the author from data [12]

Figure 2.4 "Average cost of a liter of milk in some European countries, USD" is shown below. USA" [12].

From the graph, it can be determined that with an average cost of USD 1.14 per liter of milk, Ukraine offers one of the most affordable prices for milk among the listed countries. Price range: The average cost of a liter of milk in the European countries listed ranges from \$0.81 in France to \$1.98 in Norway. There is a significant difference between the highest and lowest prices, indicating that various factors such as production costs, market dynamics and government policies affect milk prices in these countries.

Norway has the highest average price of milk, reaching USD 1.98 per liter. Switzerland and Iceland also have relatively high milk prices at \$1.46 and \$1.35 per liter respectively. These prices can be explained by factors such as high production costs, limited domestic production and import restrictions, which contribute to higher retail prices.

Several European Union countries have relatively lower average milk prices compared to the Nordic countries. Denmark, Finland, Ireland, the Netherlands, Germany and France fall within this range, where average milk prices range from US\$0.81 to

US\$1.09 per litre. These prices are influenced by factors such as economies of scale, agricultural policy and competition in the EU market.

United Kingdom: The average price of milk in the United Kingdom is \$0.82 per litre, which is relatively low compared to some other European countries. The price may be influenced by factors such as domestic production capacity, market competition and government subsidies or support programs for the dairy industry.

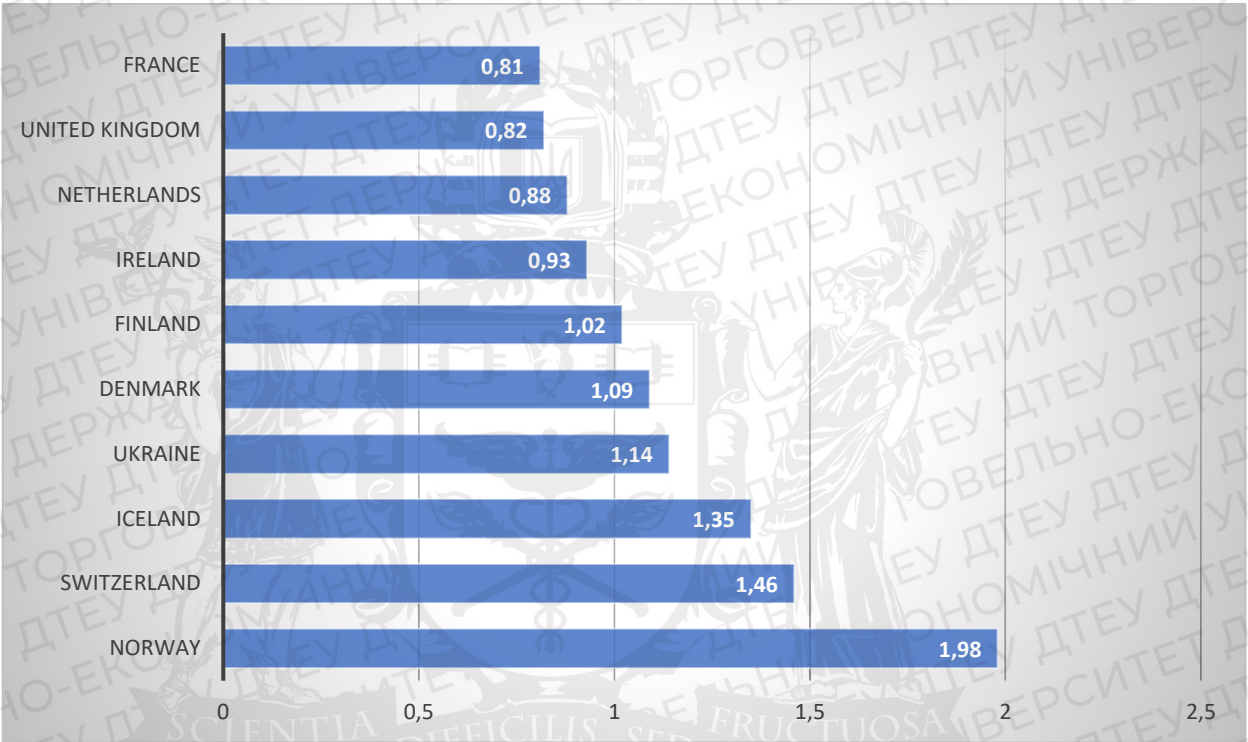


Fig 2.4 «Average cost of a litre of milk in some European counties, USD»

Source: Constructed by the author from data [13]

The table highlights the significant differences in prices between countries, pointing to differences in factors such as production costs, supply and demand dynamics, transportation costs and government regulation. These differences may also be influenced by factors such as local farming practices, subsidies, import/export levels and market competition.

Different milk prices reflect consumer affordability in various nations. While reduced milk costs in nations like France and the UK may be more reasonable, higher milk prices in nations like Norway and Switzerland may be a financial strain for consumers.

It is crucial to remember that milk prices might alter over time as a result of variables including inflation, shifting production costs, and market gyrations. Additionally, the average prices displayed offer a broad perspective and might not represent costs across the board in all areas or shops nationwide.

Actual market dynamics may be affected by numerous variables and may change over time. The world's population is projected to continue to grow, leading to increased demand for dairy products. As more people enter the middle class, especially in developing economies, their dietary preferences often shift toward including more dairy products in their diets. Economic growth in many regions has led to increased disposable incomes. Consumers can now afford more expensive dairy products like premium cheeses, organic milk, and functional dairy goods because they have more purchasing power. It can be claimed that this trend will help the dairy market expand.

Recently, a healthy lifestyle and awareness of nutrition and health benefits has become more popular: Dairy products are a rich source of essential nutrients such as calcium, protein and vitamins. Increasing consumer awareness of the health benefits associated with dairy consumption, including bone health, muscle development, and weight management, is likely to drive demand for dairy products.

Dairy ingredients such as milk powder, whey protein, and lactose are used in a variety of foods and beverages, including baked goods, confectionery, infant formula, and sports nutrition. The growth of the food industry and the demand for these functional ingredients are expected to contribute to the overall growth of the dairy products market.

Emerging Markets: Emerging markets are undergoing fast urbanization and eating habit change, particularly in Asia Pacific, Latin America, and Africa. Due to consumers' increased dietary inclusion of dairy products, these regions have tremendous growth potential for the market for dairy products.

The ease of transacting across borders and the lowering of trade obstacles have both helped the global commerce in dairy products. As a result, the global dairy industry grew and provided chances for dairy exporters to enter new markets.

It is important to note that challenges such as changing consumer preferences, environmental issues, animal welfare considerations, and regulatory changes may also

affect the future growth of the dairy market. In addition, technological advancements, sustainability initiatives and changing consumer expectations will shape the industry's trajectory.

Regarding the market of dairy products in Ukraine, it has undergone several trends in recent years. In the structure of Ukrainian agricultural exports, milk and dairy products accounted for approximately 0.8% in 2020/21. This market was valued at \$172 million.

Export of dairy products from Ukraine was established on 107 markets. The main importers are Europe (41.8%), the countries of the Eurasian Economic Union (EAEU) (17.4%), the countries of Asia (14.8%) and the Middle East (10.9%).

The domestic production of dairy products has increased in Ukraine. The federal government has implemented policies to assist the dairy sector, including financial aid, subsidies, and modernization initiatives. These initiatives improved milk production in the nation and allowed dairy farms to grow. In Ukraine, consumer preferences are changing, and there is a rising need for dairy products of higher quality and added value. Products like gourmet cheeses, yogurts with unique flavors and textures, and lactose-free alternatives have all seen a spike in demand recently.

Ukraine is making an effort to lessen its reliance on imported dairy products. To improve self-sufficiency, the government put restrictions on imports and encouraged indigenous production. As a result, there was a decrease in dairy product imports and a focus on increasing domestic milk production.

Export potential: Despite the reduction in imports, Ukraine is also exploring opportunities to export dairy products. The country's dairy industry has shown potential for exporting products such as cheese, butter and milk powder. Ukrainian dairy companies are working on meeting international quality standards and expanding their export markets, including the countries of the European Union and Asia. The Ukrainian dairy industry has undergone some consolidation, with bigger businesses purchasing smaller ones or forming joint ventures. This movement strives to strengthen market presence, raise economies of scale, and boost competition in both domestic and foreign markets.

To safeguard food safety and consumer protection, Ukraine has adopted new regulations and tighter quality standards. Regulations were put in place by the government to stop milk from being adulterated, enhance labeling procedures, and raise dairy sector cleanliness and hygiene standards.

It is important to note that factors such as macroeconomic conditions, political stability, the dynamics of international trade and the purchasing power of consumers also affect the dairy market in Ukraine.

It is known that the average purchase price of milk by processing enterprises in 2021 was UAH 9.4/kg.

In general, during the whole of last year, analysts recorded the growth of milk prices both in the world and in Ukraine, in particular.

In autumn 2021, the weighted average price of milk was UAH 10.71/kg without VAT: extra grade milk — UAH 10.92/kg, premium milk — UAH 10.76/kg, first class milk — UAH 10.44/kg without VAT.

Already in December 2021, the price of premium milk was from UAH 10.3 to UAH 13/kg (without VAT). The price of milk from the population at that time varied from UAH 6 to UAH 8.5/kg (without VAT).

Dairy farms and milk processing businesses were compelled to totally or partially halt operations in several locations during the initial months of the full-scale Russian invasion of Ukraine.

Additionally, the Government added all varieties of dairy products to the list of critical import commodities in March 2022 (hence referred to as critical import goods). This meant that despite the ban on currency transactions in Ukraine, foreign currency can be purchased only to pay for critical imports and only in non-cash form. That is, the purchase and withdrawal of currency by companies was allowed only to pay for goods from the TKI list.

Experience has demonstrated that despite the conflict in their country, Ukrainian milk producers and processors are able to meet local demand on their own. The Union of Dairy Enterprises of Ukraine's specialists claim that because they are sufficiently

manufactured in Ukraine, they do not fit the definition of "critically imported goods" in its entirety.

Below is table 2.2 "Justification of the choice of a partner country when carrying out an export operation". The purpose of this study is to choose the most profitable and ideal market niche for Loostdorf and to determine the meeting country with which it is expedient to conduct export activities. Points are estimated from 1 to 10 [15].

According to the analysis of the world market of dairy products, three countries were singled out among the potential importers of the Loostdorf company: Poland, Moldova and Libya. Based on the results of the analysis, Poland was chosen as the best export market due to favorable entry barriers, high competitiveness in the domestic market and little pressure on the seller. However, given the latest economic situation, the Polish market is very favorable for the entry of Ukrainian products into it.

Table 2.2

Justification of the choice of partner country in the implementation of the export operation

Indicator	Characteristics of the indicator	Coef.	Countries		
			Poland	Moldova	Libya
market entry barriers	<ul style="list-style-type: none"> - optimal level of scope of activity; - the amount of expenses that must be incurred before starting work on the commodity market 	0,25	5	6	8
the level of intra-industry competition	<ul style="list-style-type: none"> - stability of the market in terms of increasing sales volumes; - existing specialization of sellers 	0,25	6	6	7

product competition	- price level of substitute products; - propensity of consumers to substitute products	0,25	4	5	6
pressure of purchase conditions on sellers	- the level of concentration of buyers; - access to information about goods; - the level of purchasing demand	0,25	8	7	7
Total			23	24	28

Source: developed by the author.

2.2 Research of the market of dairy products in Poland

The dairy industry in Poland is significant and has been expanding consistently in recent years. The industry has grown as a result of factors such rising consumer spending power, shifting dietary habits, and population growth.

Dairy products are a significant part of the diet of Poles, who consume a lot of them on a per capita basis.

Milk, cheese, butter, and yogurt are common traditional dairy products. But interest in novel dairy products, such as flavored yogurts, functional dairy goods, lactose-free alternatives, and organic dairy goods, is on the rise.

Poland's dairy sector is highly developed and heavily focused on local production. There are several dairy farms and milk processing businesses throughout the nation. The supply chain is supported and dairy products are continuously available when local manufacturing is prioritized.

Polish exports of dairy goods are also considerable. By exporting goods like cheese, butter, milk powder, and whey protein, Polish dairy industries are increasing their market

share overseas. Due to the nation's membership in the EU, more export potential exist within the EU.

The desire among Polish consumers for goods with lower fat content, additional useful ingredients, and natural or organic certifications is rising. Dairy products are well-liked by consumers who are concerned about their health since they are promoted as sources of important minerals like calcium and protein.

There are a variety of huge supermarket chains, convenience stores, and traditional open-air markets in Poland's dairy retail environment. Due to their extensive selection and low pricing, supermarkets and hypermarkets continue to be a common place to buy dairy goods.

Dairy products sold under private labels are becoming more common in Poland. Retailers have launched dairy goods under their own brands, aiming to appeal to consumers on a budget with competitive pricing. Private label products and well-known domestic and international dairy brands frequently coexist.

There are several domestic and foreign competitors on the Polish dairy market. Large dairy enterprises in Poland have a significant market presence and brand recognition. Additionally, through acquisitions, joint ventures, or direct investments, global corporations have a large market presence.

Polish dairy producers must adhere to quality standards and regulatory frameworks set forth by national and EU laws. These regulations guarantee food safety, labeling specifications, and adherence to sanitary and hygienic standards at all phases of dairy product production and processing.

Below you can see figure 2.5 "Income on the Polish dairy market, 2018-2022, billion dollars. USA" [17]. Revenue in the Polish dairy market showed steady growth during the period. From 2018 to 2022, there is a gradual increase in revenues from 11 billion to 12 billion, which indicates a positive trend for the industry.

The rate of profit growth of the Polish dairy market is relatively stable, with an average growth of approximately 3% per year during this period. This indicates a consistent and sustainable growth pattern.

Despite global challenges such as the COVID-19 pandemic, Poland's dairy market has managed to maintain growth. Revenue continues to grow, indicating strong demand for dairy products and the industry's ability to adapt to changing market conditions.

The increase in income indicates the potential and opportunities of the Polish dairy market. It demonstrates the positive market environment and consumer demand for dairy products in the country.

Consistent revenue growth indicates a level of market consolidation with established players and growing market shares. Larger dairy companies can benefit from economies of scale, distribution networks and brand recognition.

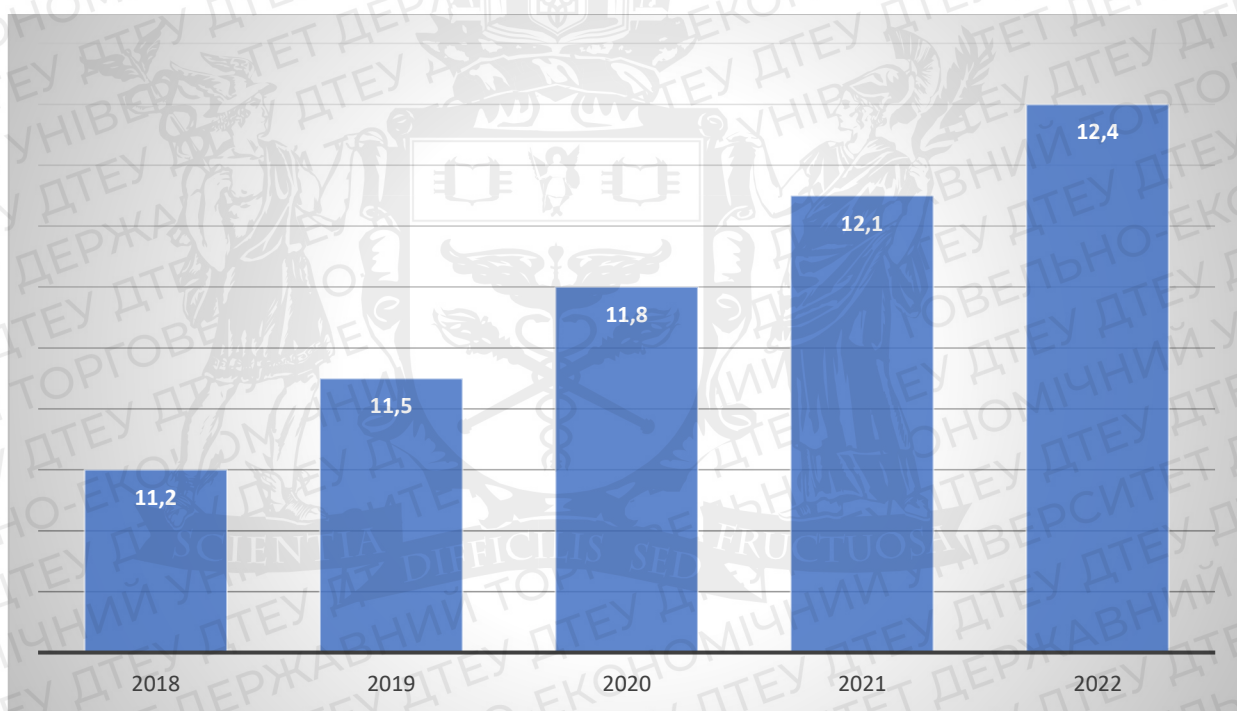


Fig 2.5 «Revenue in the Poland dairy product market, 2018-2022 years, bill. USD»

Source: Constructed by the author from data [17]

The growth of incomes in the dairy market of Poland indicates a stable consumer demand for dairy products. It reflects the preferences and consumption patterns of Polish consumers, emphasizing the importance of dairy products in their diet.

A steady increase in income indicates a competitive market environment. Dairy companies are likely to compete for market share and invest in product innovation, marketing strategies and distribution channels to capitalize on growing demand.

Rising revenues provide opportunities for dairy companies to expand their product portfolios, introduce new value-added products and meet changing consumer preferences. It also indicates the potential for investment and business development in the Polish dairy market.

Below you can see figure 2.6 "Dynamics of beer production in Poland, 2017-2021, %" [18].

The dynamics of dairy production in Poland changed during the specified period. Although there have been both positive and negative growth rates, the overall trend shows relatively steady and moderate growth.

In 2017, a 1.5% drop in dairy production was observed. This can be explained by a variety of factors, such as changes in market conditions, weather conditions affecting feed availability, or other issues specific to the industry. However, the following years showed a positive recovery, which indicates the stability of the dairy industry in Poland.

The growth rates observed from 2018 to 2021 ranged from 0.5% to 2.3%. These figures indicate a gradual increase in dairy production in Poland during this period.

Despite minor fluctuations, the dynamics of milk production shows a certain stability in the industry. This indicates a constant supply of dairy products on the domestic market and the potential to satisfy consumer demand.

Factors affecting production. Milk production can be affected by a variety of factors, including changes in government policy, market demand, feed availability, farm economics, and environmental factors. Understanding these factors is crucial for understanding the dynamics of dairy production in Poland.

Positive growth rates from 2018 to 2021 indicate opportunities for further development and expansion of dairy production in Poland. Milk producers and processors

can use this growth to meet the growing demand for dairy products and explore potential export markets.

Steady growth rates indicate stable consumer demand for dairy products and the ability of the dairy industry to meet this demand.

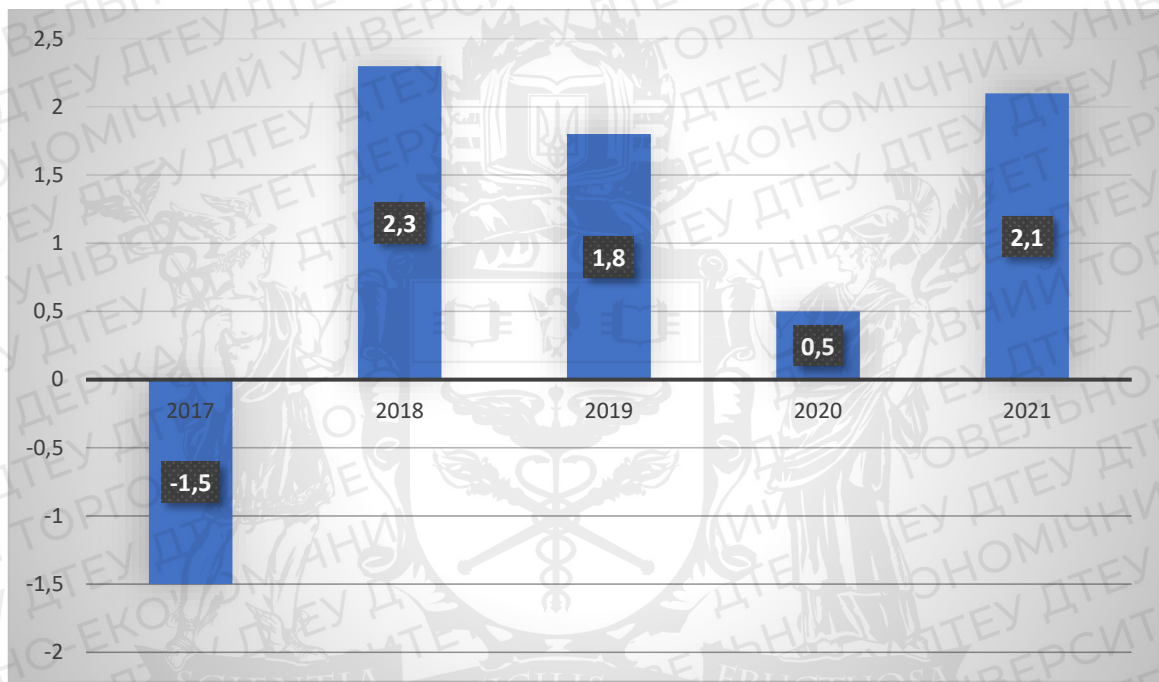


Fig 2.6 «Dynamics of beer production in Poland, 2017-2021 years, %»

Source: Constructed by the author from data [18]

Figure 2.7 "Dynamics of the average price of milk in Poland, 2018-2021, USD" is shown below. USA". USA" [17].

The average price of milk in Poland gradually increased from 2018 to 2021. Prices have been rising steadily for four years.

The increase in the average price of milk can be attributed, in part, to inflationary pressures and a general increase in the cost of living during this period. Inflation can affect the cost of production and subsequently affect milk prices.

Supply and demand dynamics: Changes in the balance of supply and demand for milk can also contribute to price fluctuations. Factors such as changes in the level of milk

production, market demand and competition among milk processors can affect the average price of milk.

The average price of milk can be affected by other market factors, such as changes in the cost of raw materials, feed prices and labor costs. Changes in these factors can affect the profitability of dairy farmers and subsequently affect the price. Consumer preferences and demand for different types of dairy products, such as organic or specialty milk, can also influence pricing dynamics. If there is an increasing preference for premium or value-added dairy products, this may lead to higher prices in the market.

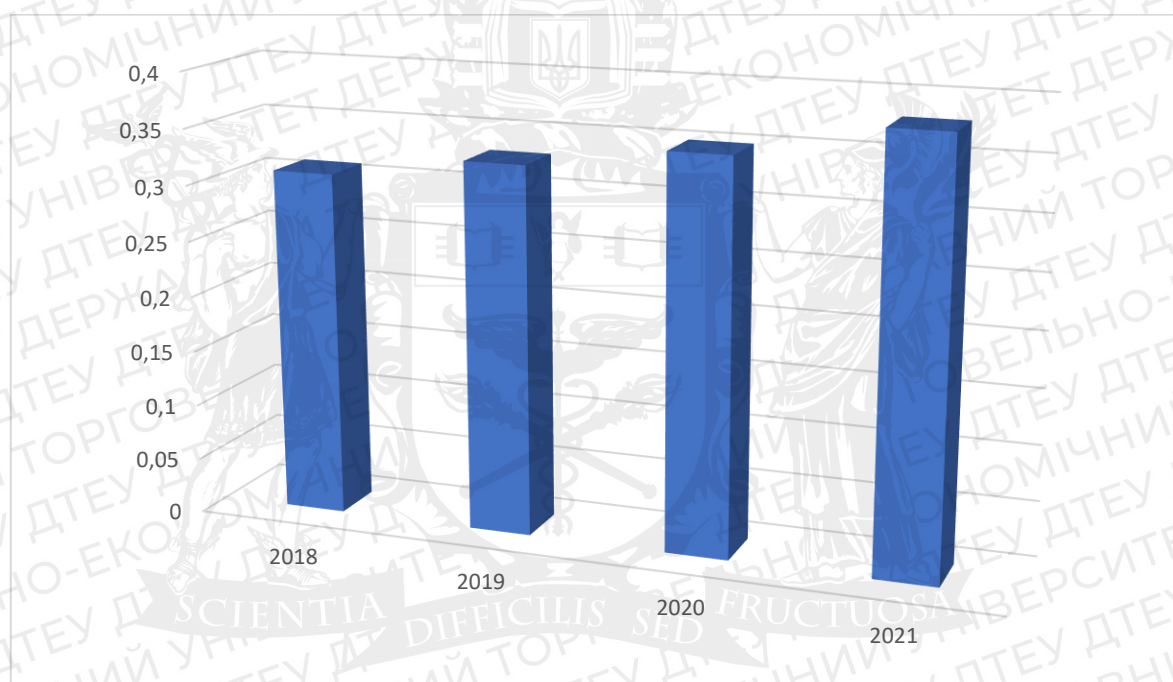


Fig 2.7 «Dynamics of milk average price in Poland, 2018-2021 years, USD»

Source: Constructed by the author from data [17]

Below you can see fig. 2.8 "Market share of dairy products by enterprises in Poland, %" [19, 20].

"Krasnystav" is one of the most popular and often found in stores of brands of producers of milk and dairy products. Specializes in the production of cheese of different fat content. Their cheese is included in the list of traditional products of the Ministry of Agriculture and Rural Development of Poland. We also produce milk, kefir, buttermilk, butter - we do all this using the traditional method, without preservatives, from real cow's

milk, so the shelf life of our products is short. We sell products only on the Polish market, recently a lot in Warsaw. Buyers know the products of the packaging, which is decorated with a bright Lovy plant ornament.

"Stschalkovo" is also found in stores in Poland. We produce traditional dairy products without any additives, preservatives or milk powder. And they specialize in the production of cheese, customers like fermented milk drinks - kefir, sour milk. But Stshalkiv garlic and vegetable oil is especially tasty. Milk is supplied from pastures above the Varta River.

Perhaps one of the most famous Polish food brands is Lazur; took 5th place in the rating of the Polish Union of Dairy Products Producers in the "Export" category. They have a wide range of production of fermented milk products, and we supply their milk powder to Asia, Africa and South America, practically all over the world. In addition to dry milk, we also produce oil, sour cream, kefir, sour milk, cheese.

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Speaking about Polish milk processing enterprises, one cannot fail to mention the company "Mlekovyta", whose products can be bought in large and small stores and supermarkets throughout the country. For more than 20 years, the company has been a leader in competitions at industry exhibitions and in business ratings.

The company has a large production potential - 14 enterprises, modern equipment. There are certificates for export to more than 200 countries of the world for 450 items. The only producer of milk fat in Poland. And the branded product is "Favita" cheese, a soft feta-type cheese. "Mlekovyta" is a leader company in dairy market of Poland and takes 50%.

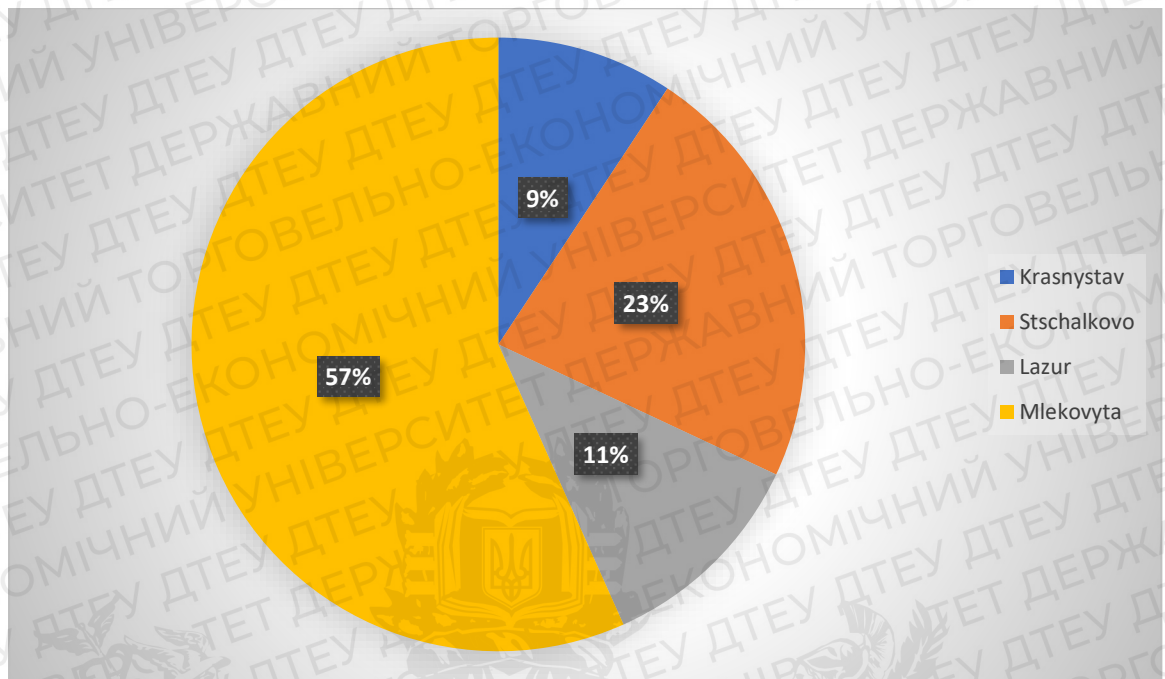


Fig 2.8 «Share of beer market by companies in Poland, %»

Source: Constructed by the author from data [19, 20]

Below you can see fig. 2.9 "Average milk consumption per liter in Poland, 2017-2021 (in liters per capita)" [21].

Stable consumption levels: Average milk consumption per liter in Poland remained relatively stable during the period indicated, with a gradual decline.

From 2018 to 2021, a consistent decrease in average milk consumption per liter was observed. This decline can be attributed to various factors, including changing dietary preferences, the emergence of alternative dairy products, and changes in consumer habits.

Factors such as increased awareness of lactose intolerance, growing popularity of plant-based milk substitutes, and changes in lifestyle and diet among Polish consumers may have contributed to the decrease in milk consumption per liter.

The downward trend in milk consumption per liter may become a problem for the dairy industry in Poland. Dairy companies may need to adapt to changing consumer preferences and invest in innovation to offer products that meet changing consumer demands.

Despite the drop, Poland still has a significant average milk consumption per liter. This indicates continued demand for dairy products and there may be opportunities for dairy companies to explore product diversification and target specific consumer segments with innovative offerings.

Consumer education and targeted marketing campaigns that emphasize the nutritional benefits of milk and address misconceptions about dairy products can help stabilize or even reverse the downward trend in milk consumption per liter.

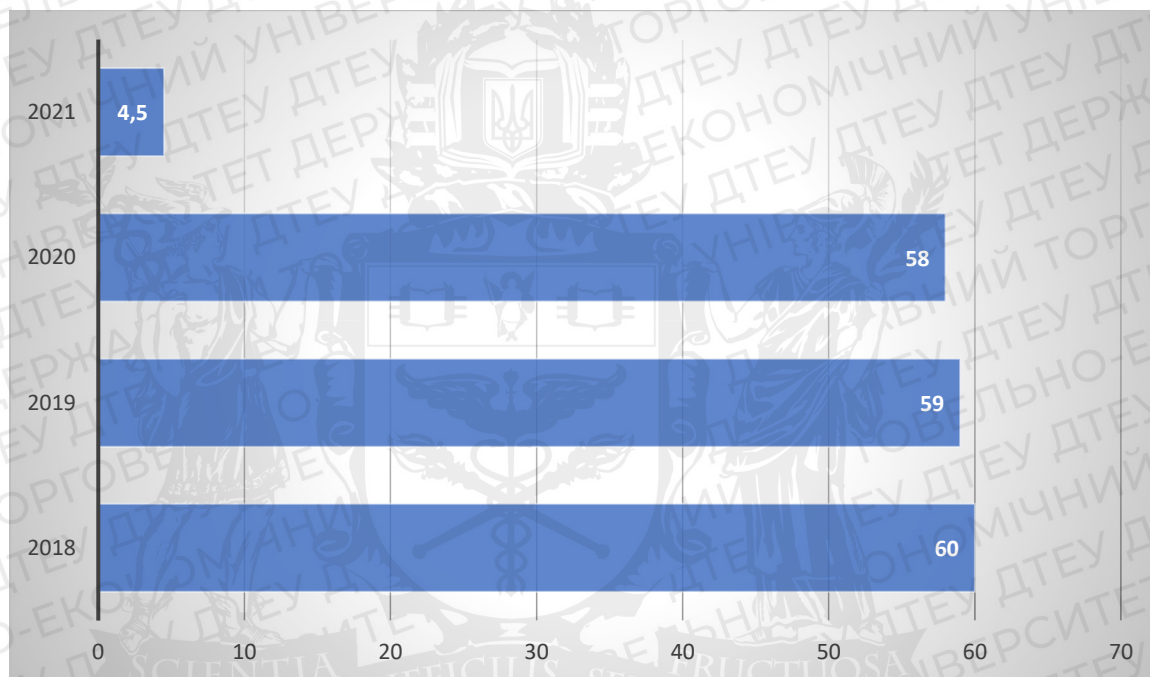


Fig 2.9 «Average consumption of milk per liter in Poland, 2017-2021 years (in liters)»

Source: Constructed by the author from data [21]

The worldwide market is open to all businesses operating in Poland, including those from neighboring nations. However, this access is restricted by rules for trade policy set by the EU, which Poland is compelled to abide by.

Upon entering the EU, goods must be declared to customs in line with their Combined Nomenclature (CN) classification. The CN document is updated and published each year [22].

Poland's tariffs, which comply with the GATT, are built on the Harmonized System. Customs regulations follow the directives that are valid throughout all of Europe.

Table 2.3

Customs tariffs for export to Poland from Ukraine

Product	CN	Tariffs
Milk and cream, not thickened and without added sugar or other sweetening substances: - with a fat content of more than 1 wt.%, but not more than 6 wt.%	00 0401 20 11	Import duty is 0% EUR / litre Excise is UAH / L100%ABV VAT is 20%
Butter and other fats obtained from milk; milk pastes	00 0405 10 11	Import duty is 7% Excise is UAH / litre VAT is 20%

Source: developed by the author based on [23, 24, 25]

In addition to tariffs, non-tariff rules may also apply to the export of dairy products, such as the following [26]:

- Labeling laws:

Poland's labeling laws are in line with EU regulations. Special labeling requirements apply to food products. Most food ingredients, including additives, and the production date and expiration date must be prominently displayed on the label.

- Packing rules:

Before being utilized as a packing material, straw needs to be cleaned. It is vital to consider the type of the items, the mode of transportation, and the climatic conditions encountered during the transportation while packing commodities for import into Poland.

The outermost container must include the consignee, port of arrival, and number information specified on the packing slip, unless it can be proven that the contents of the box are different. The sales contract number must also be included in the field.

- **Phytosanitary regulations:**

Before exporting, overseas exporters should get in touch with the Polish importer to find out more about quarantine.

- **Standard provisions:**

Poland complies with the standards' requirements in accordance with the main principles of the European Union. Although it is not required, many Polish importers demand that their overseas suppliers have an ISO 9000 registration. The set of goods and services that must be registered with ISO determines the cost, and registration is in high demand.

It is crucial to take into account the obligatory requirements that might be applied to each distinct good and service while entering the Polish market. Importers are one of the greatest sources to start with for information on these regulations.

Chapter 3. JUSTIFICATION OF THE ADMINISTRATIVE DECISION REGARDING THE EXPORT OF DAIRY PRODUCTS LLC "LOOSTDORF" TO POLAND

3.1 Organizational support for the export of LLC «Loostdorf» to Poland

Organizational support for the export of LLC "Loostdorf" to Poland includes ensuring compliance with police regulations and legal standards in both Poland and Ukraine. It is crucial to adhere to the relevant laws and regulations to avoid any legal complications or delays in the export process. This involves understanding and fulfilling the necessary documentation, customs procedures, and any specific requirements imposed by the authorities of both countries.

In addition to legal compliance, accessible resources for the planned export activity should be considered. This includes assessing the availability of transportation infrastructure, storage facilities, and any other logistical requirements necessary for the export operations. It is essential to ensure that the necessary resources are readily available to support a smooth export process from start to finish.

Developing an organizational algorithm for export procedures is another crucial aspect. This algorithm outlines the step-by-step processes and procedures involved in export operations, providing a structured approach to managing the export activities. It helps ensure consistency, accuracy, and efficiency by establishing clear guidelines for contract management, pricing calculations, customs documentation, and compliance with regulatory requirements.

The logistics strategy for exporting to Poland should be justified based on various factors such as market demand, competitive analysis, transportation costs, and delivery requirements. Evaluating these factors helps in determining the most suitable logistics strategy that aligns with the export goals and target market. The choice of Poland as a partner nation should be supported by market research and analysis, considering factors such as market size, growth potential, trade agreements, and cultural compatibility.

Primary delivery requirements should also be considered when formulating the logistics strategy. This includes factors like delivery timeframes, product handling specifications, and any specific requirements or preferences of the customers in Poland. By understanding and addressing these primary delivery requirements, the export operations can be tailored to meet the expectations of the Polish market and enhance customer satisfaction.

In summary, for the export of LLC "Loostdorf" to Poland, it is essential to ensure compliance with police regulations and legal standards, assess the accessibility of necessary resources, develop an organizational algorithm for export procedures, justify the logistics strategy and partner nation, and consider the primary delivery requirements. By addressing these aspects, "Loostdorf" can establish a solid foundation for its export operations to Poland, ensuring efficiency, compliance, and customer satisfaction.

The export of milk and dairy products to Poland from Ukraine can be profitable for Loostdorf for the following reasons:

- Poland has a significant market demand for dairy products. Exporting to Poland allows the company to attract a larger consumer base and potentially increase sales and market share. Polish consumers are known for appreciating quality drinks, and Loostdorf can take advantage of this demand.
- Competitive production costs: Compared to certain other European nations, Ukraine has a competitive advantage in milk production due to lower production costs, including reduced labor and land expenses. This cost advantage may help keep Ukrainian dairy products competitively priced on the Polish market.
- Standards and quality: Loostdorf LLC might benefit from the high-quality reputation of Ukrainian dairy products. "Loostdorf" can establish itself as a dependable provider of high-quality milk and dairy products to Poland by adhering to international quality standards and certificates like ISO or HACCP.
- Product diversification: To cater to the various interests of Polish consumers, Loostdorf LLC is able to offer a variety of dairy products. This may consist of several varieties of milk, cheese, yogurt, butter, and other dairy products, enabling

Loostdorf to increase its market share and satisfy the unique requirements of Polish consumers.

- Ukraine is a good location for exporting goods because of its shared border with Poland. Geographic closeness lowers delivery times, logistical complexity, and transportation expenses, giving Oboloni a competitive edge in terms of cost and effectiveness.

- The Association Agreement between Ukraine and Poland and the European Union [27] fosters trade and economic cooperation between the two nations. As a result of this agreement, Obolona will find it simpler to export its goods to Poland thanks to lowered taxes and streamlined customs procedures.

- Loostdorf has established itself as a reputable brand on the Ukrainian market. Expanding operations in Poland allows the company to increase brand recognition and reputation on an international scale. Building a presence in Poland can lead to increased brand loyalty and open the door to further expansion into other European markets.

- Poland and Ukraine have some shared cultural and historical roots, which may make it easier for the company to enter the market. Polish consumers' perceptions and preferences of Ukrainian dairy products may change as a result of these shared cultural features.

- financial security.

- Poland has had consistent economic development and stability in recent years. Because of this, Loostdorf can establish and grow its position on the Polish market in a favorable business environment.

Loostdorf can profit from market possibilities, close proximity, advantageous trade agreements, product differentiation, brand awareness, and cultural similarities by exporting to Poland.

I was unable to locate a Ukrainian brand of goods after researching the Polish dairy sector, whether it was milk from the Loostdorf company or other initiatives.

Lack of Ukrainian milk at Poland's most well-known local supermarket "Zabka" has a negative impact on consumer knowledge of the availability of Ukrainian goods [28].

The goal of "Loostdorf" when exporting milk to Poland is to introduce and expand the presence of Ukrainian dairy brands on the Polish market. Since consumer awareness of the availability of Ukrainian dairy products in Poland is low, Loostdorf's goal will be to create and increase awareness of its products among Polish consumers.

This may include the following aspects:

- "Loostdorf" can conduct an active marketing campaign aimed at Polish consumers in order to inform them about the presence of Ukrainian brands of milk and dairy products on the market. This may include advertising campaigns in the Polish media, participation in festivals and exhibitions, and the use of social networks to draw attention to your products.
- Loostdorf can cooperate with Polish distributors and retail stores to ensure the availability of its products in Polish stores.
- "Loostdorf" may seek to establish partnerships with Polish cafes and restaurants to introduce Ukrainian milk into its assortment.
- The goal of "Loostdorf" is to become a recognized brand of Ukrainian dairy products on the Polish market and to increase consumer awareness of the availability and quality of Ukrainian products.

It is important to determine the availability of resource support for export.

As we can see in Table 3.1, the enterprise "Loostdorf" has enough free resources to carry out foreign economic activities. There is no need to increase production.

Table 3.1

Reserves of «Loostdorf», 2021-2022 years, thousand UAH

Name	2022	2021
	UAH, K.	
Container	229 450	216 253

Raw materials and materials	632 097	563 526
Final product	147 094	169 336
Unfinished production	84 896	59 760
Spare parts	40 463	32 036
Total	1 134 000	1 040 911

Source: developed by the author based on [3]

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ere are some potential exogenous and endogenous risks for Loostdorf regarding the export of milk and dairy products to the Polish market [29]:

Exogenous (external) risks:

- Political instability or conflicts in Ukraine that disrupt Loostdorf's supply chain and production. The ongoing conflict with Russia creates risks.
- Adverse changes in trade policies, tariffs or regulations in Poland or the EU that make it difficult or increase the cost of exporting Loostdorf to Poland.
- Economic decline or recession in Poland, which reduces consumer demand for the company's products.
- Increased competition from other companies in Poland, which puts pressure on Loostdorf's market share and profit level.

Endogenous (internal) risks:

- Quality control issues or product recalls that damage the Loostdorf brand and reputation in Poland.

- Inability to keep pace with changing consumer tastes and trends in Poland. Loostdorf must continue to innovate to meet the preferences of Polish consumers.
- Lack of marketing experience or resources to effectively promote the company's brands and products to Polish consumers. Building brand awareness and loyalty will be key.
- Dependence on a small number of distributors or retailers in Poland who could gain too much leverage in negotiations with Loostdorf.

Below you can see table 3.2 Gantt chart for the implementation of the export project for Loostdorf.

The given Gantt chart outlines the implementation schedule of the Loostdorf export project. Let's analyze each task:

1. Look for a counterparty; this work should begin on June 19 and end on June 21. It entails a proactive search for and identification of prospective counterparties for the export project. To discover the best business partners, this may entail conducting market research, going to trade shows, or speaking with regional distributors or partners.

2. Drafting the proposal: this job should begin on June 21 and complete on June 23. For presentation to potential counterparties, it entails the creation of an exhaustive and competitive proposal. For attention to be generated and business prospects to be secured, the proposal should highlight the distinctive benefits of Loostdorf products.

3. Contracting: This work is scheduled to begin on June 23 and end on June 25. It outlines how the contract will be finally concluded with the chosen counterparty. Establishing precise terms for the export project, including pricing, delivery terms, quality requirements, and other pertinent issues, is crucial at this step.

4. Financial transactions with a counterparty: The start and finish dates for this job are June 25 and June 27. It entails carrying out financial operations with a chosen counterparty, including processing payments and issuing invoices. The seamless flow of money and the preservation of strong business ties depend on effective and open financial transactions.

5. Insurance Declaration: This job is scheduled to begin on June 27 and complete on June 29. It enables the signing of contracts for the insurance of exported products. Ample insurance protection gives both Loostdorf and the counterparty piece of mind by preventing potential dangers during transit.

6. Customs clearance should begin on June 29 and end on July 1. It outlines the customs processes and paperwork required for the export of Loostdorf goods. Successful customs clearance guarantees adherence to rules and promotes the efficient transfer of commodities across the border.

Table 3.2

Gantt diagram for implementation of the export project for Loostdorf

Task	Start-End Date	19.06	20.06	21.06	22.06	23.06	24.06	25.06	26.06	27.06	28.06	29.06	30.06	01.07
Search for a counterparty	19.06-21.06	█	█	█										
Offer preparation	21.06-23.06			█	█	█								
Conclusion of a contract	23.06-25.06					█	█	█						
Financial transactions with a counterparty	25.06-27.06							█	█	█				
Conclusion of insurance	27.06-29.06									█	█	█		
Customs clearance	29.06-01.07											█	█	█

Source: developed by the author

Overall, the Gantt chart gives Loostdorf a clear timeline of the important export project tasks. By adhering to this plan, Loostdorf may successfully find new partners, craft persuasive proposals, win contracts, conduct financial transactions, arrange insurance, and guarantee speedy customs clearance.

3.2 Predictive assessment of the effectiveness of the export operation to Poland

Loostdorf has to carefully evaluate several aspects of logistics and export operations in order to maximize export efficiency. The most appropriate method of delivery for the items must be chosen, and the right Incoterms must be used to specify the expenses and obligations of Loostdorf and the counterparty.

The correct means of transportation—sea, air, or land—should be chosen based on the cargo's characteristics, financial considerations, and delivery deadlines. Every mode of transportation has advantages and peculiarities of its own, therefore Loostdorf must determine which one best satisfies their export plan and target market.

In addition to transport considerations, the definition of Incoterms is crucial in clarifying the rights and obligations of both parties involved in an export transaction. Incoterms define key aspects such as delivery, transfer of risk, insurance and customs clearance obligations. By clearly defining these terms, Loostdorf can minimize uncertainties and disputes, ensuring a smooth and efficient export process.

In order to maximize export efficiency, Loostdorf must also develop a clear algorithm for organizing exports. This involves establishing clear processes and procedures for contract management, price calculations, customs clearance and regulatory compliance. A well-structured export algorithm ensures consistency, accuracy and compliance, reducing the risk of delays, errors or fines.

The efficiency of export operations also requires careful consideration of various cost factors such as contract negotiations, customs duties, taxes and other trade-related costs. Loostdorf should conduct thorough cost analysis and costing to optimize pricing strategy, ensure competitiveness in target market and maximize profitability.

By taking these considerations into account and implementing effective export management practices, Loostdorf can increase export efficiency, minimize risks and increase customer satisfaction.

A well-organized and efficient export process will help Loostdorf send its goods to foreign markets in a timely, affordable, and trustworthy manner, which will help the company's overall export efforts succeed.

The road mode of transportation receives the greatest overall ranking in terms of speed, reliability, transport capacity, availability, and cost according to the information provided in Table 3.3, "Evaluation of Delivery Transport Modes."

Car: This mode of transport scores relatively high for speed, reliability, transport capacity and accessibility with scores of 7, 8, 7 and 10 respectively. It is considered a flexible and widely available option for cargo transportation.

Table 3.3 Evaluation of modes of transportation delivery

Type of transport	Speed	Reliability	Transport capacity	Accessibility	Cost
Automobile	7	8	7	10	6
Aviation	-	-	-	-	-
Railway	5	8	9	7	5
Ship	-	-	-	-	-

Source: developed by the author

In the author's opinion, FCA is the best type of Incoterms. According to the FCA Incoterms (short for "Free Carrier") delivery conditions, the seller is in charge of export clearance and delivering the goods to the carrier at the designated delivery place [30].

Unless otherwise agreed, the Seller is only liable for loading the Goods if the Seller's location is the designated point of delivery.

Any individual or business that provides transportation services, such as a shipping line, airline, trucking firm, railroad, or freight forwarder, is referred to as a carrier.

Responsibilities of the seller:

- Goods, commercial invoice and documentation;
- Export packaging and labeling;
- Export licenses and customs formalities;
- Preliminary delivery to the terminal;
- Delivery to the specified place of delivery;
- Cost of pre-shipment inspection;
- Proof of delivery.

Obligations of the buyer:

- Payment of goods at the price specified in the sales contract;
- Unloading from arriving vehicles;
- Load fee;
- Main carriage;
- Unloading and further transportation;
- Import formalities and duties;
- Cost of pre-shipment inspection (for import clearance).

The importer to Poland is Żabka, a chain of stores with more than 15.5 million customers. Let's assume that "Żabka" has an account with "Alior Bank S.A.". Loostdorf has an account with OTP Bank.

The organization of foreign economic activity of Loostdorf LLC is as follows:

1. "Loostdorf" sends a request to the automated database;
2. The company receives information on the basis of which it calculates prices for various delivery conditions;
3. Loostdorf identifies the counterparty and prepares an offer;
4. Conducting negotiations and concluding a contract;
5. "Żabka" sends the order to "Alior Bank S.A." money transfer;
6. "Alior Bank S.A." transfers funds to "OTP Bank";
7. "Zhabka" informs "Loostdorf" about the payment of beer;
8. "OTP Bank" informs "Loostdorf" about the receipt of funds;
9. "Loostdorf" gives permission to send the goods;
10. Loostdorf submits a customs declaration to customs;
11. Permit for customs clearance and export;
12. "Zhabka" informs "Loostdorf" about receiving the goods.

After receiving the goods, the importer carries out customs clearance, processing and sale of the goods.

Loostdorf decided to export milk and cream, not condensed and without added sugar, because this type of product is the most popular among buyers and highly competitive in Poland.

According to table 3.5 "Conditions of an alternative export transaction", it is possible to calculate the contractual price of our export:

$$\text{Contract price} = \text{Price for 1 unit} * \text{Quantity} = 1.5 \text{ EUR} * 39.5 \text{ UAH} * 10,000 = 513,500 \text{ UAH.}$$

Table 3.5

Conditions for carrying out an alternative export operation

The name of the condition	Data
Name of goods	Milk and cream, not thickened and without added sugar or other sweetening substances with a fat content of more than 1 wt.%, but not no more than 3 wt.% in primary packaging, with a net volume of no more than 2 liters
Code	0401201100
Exporting country	Ukraine
Country of Origin	Ukraine
Importer country	Poland
Price per unit, EUR	1,5
Total quantity, units	10000
Incoterm	FCA Starovoytovo
NBU exchange rate, UAH/EUR	39,5

Source: developed by the author

In table 3.6 «Exporter's costs for fulfillment of delivery conditions FCA Starovoytovo» we should calculate Exporter's expenses in order to calculate Net profit and Operation efficiency lately.

$$\begin{aligned} \text{Exporter's expenses} &= \text{Load on the vehicle costs} + \text{Transportation to Krovovets costs} \\ &= 20\,000 \text{ UAH} + 30\,000 \text{ UAH} = 50\,000 \text{ UAH} \end{aligned}$$

Table 3.6

Exporter's costs for fulfillment of delivery conditions FCA Krovovets

Costs	Amount of expenses, UAH
Additional overhead costs of the exporter, hryvnias	13250
Exporter's expenses (FCA Krovovets)	50 000

Source: developed by the author

From the data in Table 3.7 Performance indicators of the alternative export operation of **Loostdorf** we can compare realization of our product in domestic market and export operation.

The advantage of Incoterms 2020 is that the importer and exporter can settle all delivery issues according to already justified rules that allow not to change the foreign economic contract, but allow to significantly reduce and change it. They only fix the distribution of obligations and financial costs between the parties to the sale purchase transaction, such as the payment of taxes and fees, insurance, as well as the transfer of risks in case of costs and possible damage to the goods.

Table 3.7

**Performance indicators of the alternative export operation of LLC
«Loostdorf»**

№	Indicator	Plan
1	Sale price, EUR /per unit	1,5
2	Exporter's expenses (FCA Krovovets), hryvnias	50000
3	Additional overhead costs of the exporter, hryvnias	13250
4	Production cost, hryvnias/per unit	37
5	Quantity	10000
<i>Calculation of the import price of the contract</i>		
6	Invoice value, EUR	15000
7	Customs value, hryvnias	593400
8	Customs payments:	
9	Duty	0
10	Excise tax	0
11	VAT	0
12	The total amount of customs payments	0
<i>Calculation of the effectiveness of the implementation of the import contract</i>		
13	Income from the sale of imported products, hryvnias	593400
14	Net profit from imports, hryvnias	131323
15	Profitability of income, %	11,67
16	Return on costs, %	30,31

This import operation is effective and the import of milk (0401201100) will be profitable for the enterprise. Loostdorf LLC has great potential and opportunities to expand its product range and attract new customers. Evaluation and analysis of the assortment of Loostdorf LLC should take place on a regular basis: regularly at least once a year, in some cases - once every six months, taking into account the peculiarity of seasonal business.

REFERENCES



Packaging												
	E	F	F	F	C	C	C	C	D	D	D	D
	XW	CA	AS	OB	FR	IF	PT	IP	AP	UP	DP	DP

Source: developed by the author.



<p>м. Київ, Україна</p>	<p>_____ 2023р</p>	<p>Kyiv, Ukraine 2023</p>
<p>« _____ », м. Познань в особі директора, який діє на підставі продавець (далі – Постачальник), з однієї сторони, та Товариство з обмеженою відповідальністю «Люсдорф» (скорочене найменування – ТОВ «Люсдорф»), м. Київ, Україна, в особі директора, який діє на підставі Статуту (далі – Покупець), з другої сторони, а спільно – Сторони, а окремо – Сторона, уклали даний Договір поставки № __ від 2023року (далі – Договір) про наступне:</p> <p>1. Предмет Договору</p> <p>1.1. 1.1.Постачальник приймає на себе зобов'язання поставляти і передавати у власність Покупця посуд (далі – Товар), а Покупець зобов'язується приймати та оплачувати Товар, в порядку та на умовах, визначених даним Договором.</p> <p>1.2. Постачальник гарантує Покупцю, що Товар належить йому на праві власності, не перебуває під заборобою відчуження в країні, арештом в судових установах, не є предметом застави та іншим засобом забезпечення виконання зобов'язань перед будь-якими фізичними або юридичними особами в країні, державними органами і установами, а також не є предметом будь-якого іншого обтяження чи обмеження в країні, передбаченого чинним в законодавством.</p> <p>1.3. Асортимент Товару, номенклатура Товару, код Товару згідно з УКТ ЗЕД , одиниця Товару, кількість Товару, ціна Товару, та інші дані, необхідні для організації поставок Товару,</p>		<p>“ _____ ” represented by the director acting on the basis of the seller (hereinafter referred to as the Supplier), on the one hand, and Loosdorf, Limited Liability Company (abbreviated name - Loostdorf LLC), Kyiv, Ukraine, represented by the director, acting on the basis of the Charter (hereinafter referred to as the Buyer), on the other hand, and jointly the Parties, and separately the Party, concluded this Supply Agreement No. _____ dated _____, 2023 (hereinafter referred to as the Agreement) regarding the following:</p> <p>1. Subject of the Agreement</p> <p>1.1. The Supplier undertakes to deliver and hand over to the Buyer tableware (hereinafter referred to as the Goods), and the Buyer undertakes to accept and pay for the Goods, in the manner and under the conditions specified in this Agreement. 1.2. The Supplier guarantees to the Buyer that the Goods belong to him by right of ownership, are not subject to the prohibition of alienation in the country, seizure by judicial institutions, are not the subject of a pledge or other means of ensuring the fulfillment of obligations to any natural or legal persons in the country, state bodies and institutions, and is not subject to any other burden or restriction in the country provided for by the legislation in force in Poland.</p> <p>1.3. The assortment of the Goods, the nomenclature of the Goods, the code of the Goods according to UCT ZED, the unit of the Goods, the quantity of the Goods, the price of the Goods, and other</p>

<p>визначаються у специфікаціях, які підписуються Сторонами на кожну поставку Товару та є невід’ємними частинами даного Договору.</p> <p>2. Строк та умови поставки Товару</p> <p>2.1. Строк поставки Постачальником Товару – протягом 45 календарних днів з моменту підписання Сторонами специфікації до даного Договору.</p> <p>2.2. Поставка Постачальником Товару здійснюється на умовах FCA (Incoterms 2020).</p> <p>2.3. Товар поставляється Постачальником в експортній тарі (упаковці), яка повинна відповідати стандартам або технічним умовам і забезпечувати його збереження в належному стані під час транспортування та зберігання. Товар повинен супроводжуватися пакувальним листом.</p> <p>2.4. Постачальник несе відповідальність перед Покупцем, в доларах США, за будь-які пошкодження Товару, викликані неправильним упакуванням, за корозію, за додаткові витрати з перевезення та зберігання, які були викликані відвантаженням Товару за неправильною адресою через невідповідне маркування.</p> <p>2.5. Маркування чітко наноситься на англійській мові на кожне вантажне місце.</p> <p>2.6. На кожну поставку Товару Постачальник надає Покупцеві такі документи: рахунок; CMR (товарно-транспортна накладна); пакувальний лист; сертифікат походження; сертифікат якості.</p> <p>Ціна Товару, ціна Договору, порядок та строк розрахунків</p> <p>3.1. Ціна Товару визначається у специфікаціях, які підписуються Сторонами на кожну поставку Товару та</p>	<p>data necessary for the organization of the supply of the Goods are defined in the specifications, which are signed by the Parties for each supply of the Goods and are integral parts of this Agreement.</p> <p>2. 2. Terms and conditions of delivery of the Goods</p> <p>2.1. The term of delivery of the Goods by the Supplier is within 45 calendar days from the moment the Parties sign the specification for this Agreement.</p> <p>2.2. The Supplier supplies the Goods under FCA (Incoterms 2020)</p> <p>2.3. The goods are delivered by the Supplier in an export container (packaging), which must meet the standards or technical conditions and ensure its preservation in proper condition during transportation and storage. The product must be accompanied by a packing list.</p> <p>2.4. The Supplier shall be liable to the Buyer, in US dollars, for any damage to the Product caused by improper packaging, corrosion, additional shipping and storage costs caused by shipping the Product to the wrong address due to improper labeling.</p> <p>2.5. Marking is clearly applied in English on each cargo space.</p> <p>2.6. For each delivery of the Goods, the Supplier provides the Buyer with the following documents: invoice; CMR (waybill); packing list; certificate of origin; quality certificate.</p> <p>3. The price of the Goods, the price of the Agreement, the order and term of payments</p> <p>3.1. The price of the Goods is determined in the specifications, which are signed by the Parties for each delivery of the Goods and are integral parts of this Agreement.</p>
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<p>є невід’ємними частинами даного Договору.</p> <p>3.2.Ціна Товару включає вартість експортної тари (упаковки), маркування і митних зборів в країні Постачальника.</p> <p>3.3.Ціна Договору становить 15000 євро.</p> <p>3.4. Ціна Договору визначається за загальною сумою поставленого та оплаченого Товару згідно підписаних Сторонами специфікацій та виставлених Постачальником рахунків до даного Договору протягом строку дії даного Договору.</p> <p>3.5.Розрахунок Покупцем за Товар здійснюється в доларах США, у безготівковому порядку, шляхом перерахування Покупцем грошових коштів на рахунок Постачальника, на підставі виставленого Постачальником рахунку до даного Договору.</p> <p>3.6. Всі банківські витрати, пов’язані з банком Постачальника, несе Постачальник. Всі банківські витрати, пов’язані з банком Покупця, несе Покупець. Всі витрати по комісії транзитних банків кореспондентів, несе Покупець.</p> <p>3.7. Розрахунок Покупцем за Товар здійснюється наступним чином – 100 (сто) % суми Товару – протягом 5днів банківських днів з моменту фактичного отримання Товару Покупцем.</p> <p>4.Якість Товару, комплектність Товару та гарантія на Товар</p> <p>4.1.Якість Товару, що поставляється, повинні відповідати стандартам якості, прийнятим заводом виробником і підтверджуватися сертифікатом якості заводу виробника.</p> <p>4.2.Постачальник несе відповідальність за якість поставленого ним Товару і гарантує його якість в цілому, включаючи складові частини та комплектуючі.</p>	<p>3.2. The price of the Goods includes the cost of export containers (packaging), marking and customs duties in the Supplier's country.</p> <p>3.3. The price of the Agreement is 15000 Euro.</p> <p>3.4. The price of the Contract is determined by the total amount of the delivered and paid Goods in accordance with the specifications signed by the Parties and invoices issued by the Supplier for this Contract during the term of this Contract.</p> <p>3.5.Payment by the Buyer for the Goods is carried out in US dollars, in a non-cash manner, by transferring funds from the Buyer to the Supplier's account, on the basis of the invoice issued by the Supplier to this Agreement.</p> <p>3.6. All bank charges related to the Supplier's bank shall be borne by the Supplier. All bank charges related to the Buyer's bank are borne by the Buyer. All expenses for the commission of correspondent transit banks are borne by the Buyer.</p> <p>3.7. Payment by the Buyer for the Goods is carried out as follows - 100 (one hundred) % of the amount of the Goods - within 5 days (banking days) from the moment of actual receipt of the Goods by the Buyer.</p> <p>4. Product quality, completeness of the Product and warranty for the Product</p> <p>4.1.The quality of the delivered goods must meet the quality standards adopted by the manufacturer and be confirmed by the quality certificate of the manufacturer.</p> <p>4.2.The supplier is responsible for the quality of the goods delivered by him</p>
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<p>4.3. Постачальник гарантує якість Товару протягом 1 року (12) календарних місяців з моменту початку експлуатації Товару, однак не більше 2 років (24) календарних місяців з моменту фактичного отримання Товару Покупцем.</p> <p>4.4. У разі заміни Товару неналежної якості на Товар, що відповідає умовам даного Договору, гарантійний строк на нього починає спливати з моменту заміни.</p> <p>4.5. Покупець має право пред'явити письмову претензію Постачальнику у зв'язку з виявленими недоліками Товару протягом гарантійного строку на Товар.</p> <p>5. Відповідальність Сторін</p> <p>5.1. У випадку порушення Сторонами своїх зобов'язань за даним Договором, Сторони несуть відповідальність, що визначається даним Договором та чинним законодавством України.</p> <p>5.2. За прострочення Постачальником строку поставки або недопоставки Товару, Постачальник сплачує Покупцю штраф у доларах США в розмірі 20 % від суми непоставленого або недопоставленого Товару за кожний день прострочення поставки або недопоставки Товару, включаючи день оплати, на підставі письмової претензії Покупця, а також відшкодовує Покупцю понесені Покупцем документально підтвердженні збитки згідно вимог п. 5.6. даного Договору, на підставі письмової претензії Покупця.</p> <p>5.3. За прострочення Покупцем строку оплати Товару, Покупець сплачує Постачальнику штраф у доларах США в розмірі 20 % від суми боргу за кожний день прострочення оплати Товару, включаючи день оплати, на підставі письмової претензії Постачальника.</p> <p>5.4. Постачальник несе відповідальність за якість поставленого ним Товару. Якщо</p>	<p>and guarantees its quality as a whole, including components and components.</p> <p>4.3. The Supplier guarantees the quality of the Goods within 1 year (12) calendar months from the start of operation of the Goods, but no more than 2 years (24) calendar months from the moment of actual receipt of the Goods by the Buyer.</p> <p>4.4. In case of replacement of goods of inadequate quality with goods that meet the terms of this Agreement, the warranty period for it begins to expire from the moment of replacement.</p> <p>4.5. The Buyer has the right to submit a written claim to the Supplier in connection with the detected defects of the Goods during the warranty period for the Goods.</p> <p>5. Liability of the Parties</p> <p>5.1. In the event of a breach by the Parties of their obligations under this Agreement, the Parties bear the responsibility determined by this Agreement and the current legislation of Ukraine.</p> <p>5.2. In case of delay by the Supplier in terms of delivery or non-delivery of the Goods, the Supplier shall pay the Buyer a fine in US dollars in the amount of 20% of the amount of undelivered or under-delivered Goods for each day of delay in delivery or under-delivery of the Goods, including the day of payment, based on the written claim of the Buyer, and shall also compensate the Buyer for the incurred Damages documented by the buyer in accordance with the requirements of clause 5.6. of this Agreement, based on the written claim of the Buyer.</p> <p>5.3. If the Buyer is late in paying for the Goods, the Buyer shall pay the Supplier a penalty in US dollars in the amount of</p>
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якість Товару не відповідатиме встановленим стандартам якості або в процесі його гарантійного строку будуть виявлені недоліки або приховані дефекти. Постачальник зобов'язаний провести заміну неякісного Товару. Заміну неякісного Товару на Товар належної якості Постачальник повинен провести в 10 (десяти) денний строк з моменту отримання відповідного письмового повідомлення Покупця про це. Всі витрати, викликані заміною неякісного Товару на Товар належної якості, або до- поставкою недопоставленого Товару, включаючи транспортні та митні витрати, несе Постачальник. При відсутності можливості провести таку заміну Товару Постачальник повертає Покупцю грошові кошти в розмірі суми неякісного Товару та сплачує Покупцю штраф у доларах США в розмірі 20 (двадцять) % від суми неякісного Товару, на підставі письмової претензії Покупця.

5.5. Покупець має право в односторонньому порядку відмовитися від виконання даного Договору у випадку поставки Товару неналежної якості, з письмовим повідомленням про це Постачальника. У цьому випадку Постачальник зобов'язаний відшкодувати Покупцеві понесені Покупцем документально підтверджені збитки, пов'язані з достроковим припиненням строку дії даного Договору, на підставі письмової претензії Покупця.

5.6. Незалежно від сплати штрафу в доларах США, Сторона, що порушила умови даного Договору, відшкодує іншій Стороні фактично нанесені (тобто реально обліковані) в результаті цього документально підтверджені збитки в частині, не покритій штрафом у доларах

20% of the debt amount for each day of delay in payment of the Goods, including the day of payment, based on the written claim of the Supplier.

5.4. The supplier is responsible for the quality of the goods delivered by him. If the quality of the Product does not meet the established quality standards or defects or hidden defects are discovered during its warranty period, the Supplier is obliged to replace the low-quality Product.

The Supplier must replace the poor quality Goods with Goods of proper quality within 10 (ten) days from the moment of receiving the relevant written notification from the Buyer. All costs caused by the replacement of poor quality Goods with Goods of proper quality, or the delivery of undelivered Goods, including transport and customs costs, shall be borne by the Supplier. If it is not possible to carry out such a replacement of the Goods, the Supplier shall return the money to the Buyer in the amount of the defective Goods and pay the Buyer a fine in US dollars in the amount of 20 (twenty)% of the amount of the defective Goods, based on the written claim of the Buyer.

5.5. The Buyer has the right to unilaterally refuse to perform this Agreement in case of delivery of Goods of inadequate quality, with a written notification of this to the Supplier. In this case, the Supplier is obliged to compensate the Buyer for the documented losses incurred by the Buyer, related to the early termination of this Agreement, based on the written claim of the Buyer.

5.6. Regardless of the payment of a fine in US dollars, the Party that violated the terms of this Agreement shall compensate the other Party for the

США, на підставі письмової претензії відповідної Сторони.

5.7. Сплата Стороною штрафу в доларах США та/або відшкодування документально підтверджених збитків, завданих порушенням умов даного Договору, іншій Стороні, не звільняє її від обов'язку виконати даний Договір в натурі, якщо інше прямо не передбачено чинним в Україні законодавством.

6. Порядок вирішення спорів

6.1. При виникненні спорів та/або розбіжностей по даному Договору або у зв'язку з ним, Сторони будуть здійснювати всі необхідні заходи для досягнення згоди шляхом переговорів та/або шляхом письмового листування (надіслання письмових претензій), з відповідними письмовими відповідями на письмовий лист (письмову претензію) не пізніше 14 (чотирнадцяти) календарних днів з моменту отримання, а у разі неотримання (з будь-яких підстав) 14 (чотирнадцяти) календарних днів з моменту надсилання такого письмового листа (письмової претензії) зацікавленою Стороною.

6.2. Якщо Сторони не досягли згоди шляхом переговорів та/або шляхом письмового листування (надіслання письмових претензій), спори та/або розбіжності по даному Договору або у зв'язку з ним, вирішуються в Господарському суді міста Києва, м. Київ, Україна, відповідно до чинного законодавства України. Мова господарського судочинства – українська мова.

7. Форс-мажорні обставини

7.1. У випадку настання форс-мажорних обставин (загроза війни, збройний конфлікт або серйозна погроза такого конфлікту, включаючи але не обмежуючись ворожими атаками,

actually caused (that is, actually accounted for) as a result of this, documented damages in the part not covered by the fine in US dollars, on the basis of a written claim of the corresponding Party.

5.7. Payment by the Party of a fine in US dollars and/or compensation for documented damages caused by violation of the terms of this Agreement to the other Party does not release it from the obligation to perform this Agreement in kind, unless otherwise expressly provided by the legislation in force in Ukraine.

6. Dispute resolution procedure

6.1. In the event of disputes and/or disagreements under this Agreement or in connection with it, the Parties will take all necessary measures to reach an agreement through negotiations and/or through written correspondence (sending written claims), with appropriate written responses to the written letter (written claim) no later than 14 (fourteen) calendar days from the moment of receipt, and in case of non-receipt (for any reason) 14 (fourteen) calendar days from the moment of sending such a written letter (written claim) by the interested Party.

If the Parties have not reached an agreement through negotiations and/or through written correspondence (sending written claims), disputes and/or disagreements under this Agreement or in connection with it shall be resolved in the Commercial Court of Kyiv, Kyiv, Ukraine, in accordance with current legislation of Ukraine. The language of commercial proceedings is Ukrainian.

блокадами, військовим ембарго, дії іноземного ворога, загальна військова мобілізація, військові дії, оголошена та неоголошена війна, дії суспільного ворога, збурення, акти тероризму, диверсії, піратства, безлади, вторгнення, блокада, революція, заколот, повстання, масові заворушення, введення комендантської години, експропріація, примусове вилучення, захоплення підприємств, реквізиція, громадська демонстрація, блокада, страйк, аварія, протиправні дії третіх осіб, пожежа, вибух, тривалі перерви в роботі транспорту, регламентовані умовами відповідних рішень та актами державних органів влади, експорту/імпорту тощо, а також викликані винятковими погодними умовами і стихійним лихом, а саме: епідемія, сильний шторм, циклон, ураган, торнадо, буревій, повінь, нагромадження снігу, ожеледь, град, заморозки, землетрус, блискавка, пожежа, посуха, просідання і зсув ґрунту, інші стихійні лиха тощо), за умови, що постраждала Сторона повідомляє протягом 10 (десяти) робочих днів іншу Сторону в письмовому вигляді про настання таких форс-мажорних обставин (надавши при цьому докази їх існування, підтверджені Торгово-промисловою палатою країни Постачальника або Покупця або уповноваженими нею регіональними торгово-промисловими палатами країни Постачальника або Покупця), і за умови, що такі форс-мажорні обставини продовжуються не більше 14 (чотирнадцяти) календарних днів, інша Сторона погоджується з тим, що строк виконання зобов'язань постраждалою Стороною буде продовжений на строк, що дорівнює строку цієї затримки.

7. Force majeure circumstances

7.1. In the event of force majeure (threat of war, armed conflict or serious threat of such conflict, including but not limited to enemy attacks, blockades, military embargoes, acts of a foreign enemy, general military mobilization, hostilities, declared and undeclared war, acts of a public enemy, disturbance, acts of terrorism, sabotage, piracy, disorder, invasion, blockade, revolution, mutiny, uprising, mass riot, curfew, expropriation, forced seizure, seizure of enterprises, requisition, public demonstration, blockade, strike, accident, illegal actions of third parties, fire, explosion, long interruptions in the operation of transport, regulated by the terms of relevant decisions and acts of state authorities, export/import, etc., as well as caused by exceptional weather conditions and natural disasters, namely: epidemic, strong storm, cyclone, hurricane, tornado, storm, flood, accumulation of snow, ice, hail, frost, earthquake, lightning, fire, drought, subsidence and landslide, other natural disasters, etc.), provided that the affected Party notifies the other Party in writing within 10 (ten) working days of the occurrence of such force majeure circumstances (while providing evidence of their existence, confirmed Chamber of Commerce and Industry of the Supplier's country or of the Buyer or regional chambers of commerce and industry of the country of the Supplier or Buyer authorized by it), and provided that such force majeure circumstances continue for no more than 14 (fourteen) calendar days, the other Party agrees that the term of performance of obligations by the affected Party will be extended for a period equal to the period of this delay.

У випадку, якщо форс-мажорні обставини тривають довше зазначеного строку, даний Договір втрачає чинність (що оформлюється шляхом підписання Сторонами додаткової угоди до даного Договору), якщо тільки інша Сторона не погодиться в письмовій формі продовжити його. При цьому штрафні санкції будь-якою із Сторін до іншої Сторони не застосовуються.

8. Конфіденційність

8.1. Сторони погодилися, що текст даного Договору, будь-які матеріали, інформація та відомості, які стосуються даного Договору, є конфіденційними і не можуть передаватися третім особам без попередньої письмової згоди іншої

Сторони, крім випадків, коли таке передавання пов'язане з одержанням офіційних дозволів, документів для виконання даного Договору або сплати податків, інших обов'язкових платежів, а також у випадках, передбачених чинним законодавством країни

Постачальника або Покупця.

8.2. Зобов'язання конфіденційності зберігають свою чинність протягом строку дії даного Договору та 10 (десять) років після закінчення строку дії даного Договору або дострокового припинення строку дії даного Договору.

Строк дії Договору та інші умови

9.1. Даний Договір набирає чинності з моменту його підписання Сторонами та діє по 31 грудня 2023, але в будь-якому випадку до виконання Сторонами своїх зобов'язань по даному Договору.

9.2. Даний Договір може бути будь-якою із Сторін достроково припинений до закінчення строку дії даного Договору за умови письмового повідомлення

In the event that the force majeure circumstances last longer than the specified period, this Agreement becomes invalid (which is executed by the Parties signing an additional agreement to this Agreement), unless the other Party agrees in writing to extend it. At the same time, fines imposed by any of the Parties on the other Party shall not be applied.

8. Confidentiality

8.1. The Parties have agreed that the text of this Agreement, any materials, information and information related to this Agreement are confidential and may not be transferred to third parties

without the prior written consent of the other Party, except when such transfer is related to the receipt of official permits, documents for the execution of this Agreement or payment of taxes, other mandatory payments, as well as in cases provided for by the current legislation of the country of the Supplier or the Buyer.

8.2. Confidentiality obligations remain invalid during the term of this Agreement and 10 (ten) years after the expiration of this Agreement or early termination of this Agreement.

Term of validity of the Agreement and other conditions

9.1. This Agreement enters into force from the moment of its signing by the Parties and is valid until December 31, 2023, but in any case until the Parties fulfill their obligations under this Agreement.

9.2. This Agreement may be prematurely terminated by any of the Parties prior to the expiration of this Agreement, provided that the Party

Стороною іншої Сторони за 1 (один) календарний місяць про це та належного виконання Сторонами усіх умов даного Договору, та оформлюється шляхом підписання Сторонами додаткової угоди до даного Договору.

9.3. Закінчення строку дії даного Договору або дострокове припинення строку дії даного Договору не звільняє Сторони від повного його виконання та відповідальності за його порушення, яке мало місце під час строку дії даного Договору, а також від гарантійних зобов'язань по даному Договору.

9.4. Зміни та/або доповнення у даній Договір можуть бути внесені тільки за домовленістю Сторін та оформлюються шляхом підписання Сторонами додаткової угоди до даного Договору.

9.5. Додатки та/або додаткові угоди до даного Договору є його невід'ємною частиною і мають юридичну силу, якщо вони викладені у письмовій формі та підписані Сторонами.

9.6. Даний Договір укладений українською та англійською мовами, в 2 (двох) оригінальних примірниках, які мають однакову юридичну силу, по 1 (одному) оригінальному примірнику для Постачальника та Покупця. У разі розбіжності в текстах даного Договору, переважаюче значення має текст українською мовою.

9.7. Даний Договір, додатки до даного Договору, додаткові угоди до даного Договору, а також інші документи, оформленні на виконання даного Договору, підписані та надіслані за допомогою засобів електронної пошти або факсимільного зв'язку, мають однакову юридичну силу з оригіналом при умові наступного обміну оригіналами.

9.8. Сторони в порядку дотримання Закону України «Про захист

notifies the other Party in writing 1 (one) calendar month in advance and the Parties properly fulfill all the terms of this Agreement, and is executed by the Parties signing an additional agreement to of this Agreement.

9.3. Expiry of this Agreement or early termination of this Agreement does not release the Parties from its full implementation and responsibility for its violation that occurred during the validity period of this Agreement, as well as from warranty obligations under this Agreement.

9.4. Amendments and/or additions to this Agreement may be made only by agreement of the Parties and are executed by the Parties signing an additional agreement to this Agreement.

9.5. Annexes and/or additional agreements to this Agreement are an integral part of this Agreement and have legal force if they are set out in writing and signed by the Parties.

9.6. This Agreement is concluded in Ukrainian and English, in 2 (two) original copies, which have the same legal force, 1 (one) original copy for the Supplier and the Buyer. In the event of a discrepancy in the texts of this Agreement, the text in the Ukrainian language shall prevail.

9.7. This Agreement, annexes to this Agreement, additional agreements to this Agreement, as well as other documents drawn up for the implementation of this Agreement, .

official permits, documents for the execution of this Agreement or payment of taxes, other mandatory payments, as well as in cases provided for by the current legislation of the country of the Supplier or the Buyer. 9.8. The parties, in compliance with the Law of Ukraine

персональних даних», надають одна одній дозвіл на отримання, обробку та використання персональних даних з метою належного виконання умов даного Договору.

9.9. Підписуючи даний Договір, Покупець гарантує Постачальнику, що має достатній рівень правосдатності для його підписання, в розумінні статті 44 Закону України «Про товариства з обмеженою та додатковою відповідальністю».

У разі, якщо ціна Договору, що в еквіваленті національної валюти України – гривні, відповідно до офіційного курсу національної валюти України – гривні до долара США встановленого Національним банком України, буде більше 50 (п'ятдесят) % чистих активів Покупця станом на кінець попереднього кварталу (значний правочин), то

Покупець, у якого виникло таке перевищення, зобов'язаний отримати згоду на вчинення значного правочину від учасників товариства з обмеженою відповідальністю та надати Постачальнику засвідчену копію з перекладом на Англійську мову (п. 9.6. даного Договору) такої згоди на вчинення значного правочину. Рішення про надання згоди на вчинення значного правочину приймається виключно загальними зборами учасників товариства з обмеженою відповідальністю.

9.10. Взаємовідносини Сторін, що не врегульовані даним Договором, регулюються чинним законодавством України.

10. РЕКВІЗИТИ ТА ПІДПИСИ СТОРІН

ПОСТАЧАЛЬНИК

ПОКУПЕЦЬ
ТОВ «Епіцентр-

"On the Protection of Personal Data", give each other permission to receive, process and use personal data in order to properly fulfill the terms of this Agreement.

9.9. By signing this Agreement, the Buyer guarantees to the Supplier that he has a sufficient level of legal capacity to sign it, within the meaning of Article 44 of the Law of Ukraine "On Limited and Additional Liability Companies".

In the event that the price of the Agreement, which is equivalent to the national currency of Ukraine - the hryvnia, according to the official exchange rate of the national currency of Ukraine - the hryvnia to the US dollar established by the National Bank of

Ukraine, will be more than 50 (fifty) % of the Buyer's net assets as of the end of the previous quarter (significant transaction), then the Buyer, who has such an excess, is obliged to obtain consent for the execution of a significant transaction from members of the limited liability company and provide the Supplier with a certified copy with a translation into English (Clause 9.6 of this Agreement) of such consent to commit a significant transaction. The

decision to grant consent to the execution of a significant transaction is made exclusively by the general meeting of the members of the limited liability company.

9.10. The relations of the Parties, which are not regulated by this Agreement, are regulated by the current legislation of Ukraine.

Hashe - Фізичні
особи, які ведуть
підприємницьку
діяльність

К»
Код ЄДРПОУ
32490244
Тел.0445949044
Факс:0445949044
м. Київ вул.
Полярна 20д
Директор:
Михайлишин
Петро Йосипович

10. DETAILS AND SIGNATURES OF THE PARTIES

PROVIDER
Hashe - Natural
persons engaged
in entrepreneurial
activity

BUYER
"Epicenter-K"
LLC
EDRPOU code
32490244
Tel. 0445949044
Fax: 0445949044
m. Kyiv St. Polar
20d Director:
Mykhailyshyn
Petro
Yosypovych,

Довідка по товару УКТЗЕД

Код товару : **0401 20 11 00**

станом на 16.06.2023

Молоко та вершки, незгушені та без додання цукру чи інших підсолоджувальних речовин:

- з вмістом жирів понад 1 мас.%, але не більш як 6 мас.%;
- не більш як 3 мас.%;
- у первинних упаковках, об'ємом нетто не більш як 2 л

Основна одиниця виміру: **кг (код 166)**

Додаткова одиниця виміру: **немає**

- [ІМПОРТ](#)
- [ЕКСПОРТ](#)
- [ТРАНЗИТ](#)

1. Вільна торгівля (експорт)

- Преференція по миту: ["400"](#) - країни СНД;
- Преференція по миту: ["401"](#) - Республіка Грузія;
- Преференція по миту: ["402"](#) - Республіка Македонія;
- Преференція по миту: ["404"](#) - країни ГУАМ.

В рамках діючих міждержавних угод про вільну торгівлю (з країнами СНД, Республікою Грузія та Республікою Македонія) можливе звільнення від сплати вивізного мита при експорті вказаного у коментарі товару. Таке звільнення здійснюється при дотриманні умов (наявність сертифіката про походження товару, виконання правил прямого відвантаження та безпосередньої закупівлі), що встановлені кожною окремою угодою.

[Азербайджан](#)

- [Міждержавна угода від 28.07.1995](#)
Угода між Урядом України та Урядом Азербайджанської Республіки про вільну торгівлю
- [Лист ДМСУ \(до 2012\) № 11/2-14-10197-ЕП від 04.07.2003](#)

[Грузія](#)

- [Міждержавна угода від 09.01.1995](#)
Угода між Урядом України та Урядом Республіки Грузія про вільну торгівлю
- [Лист ДМСУ \(до 2012\) № 11/2-14-10197-ЕП від 04.07.2003](#)

[Узбекистан](#)

- [Міждержавна угода від 29.12.1994](#)
Угода між Урядом України та Урядом Республіки Узбекистан про вільну торгівлю
- [Лист ДМСУ \(до 2012\) № 11/2-14-10197-ЕП від 04.07.2003](#)
- [Лист ДМСУ \(до 2012\) № 13/13-2101-ЕП від 25.04.2001](#)

Туркменистан

- [Міждержавна угода від 05.11.1994](#)
Угоду між Урядом України та Урядом Туркменистану про вільну торгівлю
- [Лист ДМСУ \(до 2012\) № 11/2-14-10197-ЕП від 04.07.2003](#)

Киргизстан

- [Міждержавна угода від 26.05.1995](#)
Угода між Урядом України та Урядом Киргизької Республіки про вільну торгівлю
- [Лист ДМСУ \(до 2012\) № 11/2-14-10197-ЕП від 04.07.2003](#)

Таджикистан

- [Міждержавна угода від 06.07.2001](#)
Угода між Кабінетом Міністрів України та Урядом Республіки Таджикистан про науково-технічне співробітництво

Вірменія

- [Міждержавна угода від 18.10.2011](#)
Договір про зону вільної торгівлі
- [Лист ДМСУ \(до 2012\) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012](#)

Чорногорія

- [Міждержавна угода від 18.11.2011](#)
Угода про вільну торгівлю між Урядом України та Урядом Чорногорії
- [Лист ДМСУ \(до 2012\) № 16/1-16.1/2472-ЕП від 08.11.2012](#)

Діє за умови:

Сертифікат про походження EUR.1

Казахстан

- [Міждержавна угода від 18.10.2011](#)
Договір про зону вільної торгівлі
- [Лист ДМСУ \(до 2012\) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012](#)

Молдова

- [Міждержавна угода від 18.10.2011](#)
Договір про зону вільної торгівлі
- [Лист ДМСУ \(до 2012\) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012](#)

Білорусь

- [Міждержавна угода від 18.10.2011](#)
Договір про зону вільної торгівлі

- [Лист ДМСУ \(до 2012\) № 11.1/1.2-16.1/10114-ЕП від 07.09.2012](#)

2. Нормативи відбору проб і зразків

У разі, якщо відповідним нормативно-правовим актом встановлено потребу проводити лабораторну перевірку, відбір проб й зразків товарів для проведення лабораторних досліджень (аналізу, експертизи) здійснюється у межах, встановлених нормативами відбору проб та зразків.

Діє з **13.01.2017**

Підстава:

- [Наказ Мінінв № 1058 від 02.12.2016](#)
Про затвердження Порядку взаємодії структурних підрозділів та територіальних органів ДФСУ із Спеціалізованою лабораторією з питань експертизи та досліджень ДФС під час проведення досліджень

Коментарі:

Молоко та молочні продукти, натуральний мед, інші харчові продукти тваринного походження, яйця птиці.

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Дошка оголошень

Пропонуємо послуги:

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- [Митне оформлення вантажів по всій Україні без заїзду на митний термінал](#)
- [Курси митного брокера та по набору транзитної декларації Т1](#)



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