

**State University of Trade and Economics**  
**Department of International management**

# **Final Qualifying Work**

on the topic:

## **ORGANIZATION OF THE IMPORT OF PETROLEUM PRODUCTS FROM TURKEY**

**(based on the data of “TD START AGRO” LLC)**

Student of the 4<sup>nd</sup> year, group 7ab,  
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**State University of Trade and Economics**

Faculty of International Trade and Law

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Specialty 073 «Management», specialization «Management of foreign economic activity»

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**2023****Task for the final qualifying paper of the student**

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1. Theme of the final qualifying paper

“Organization of the import of petroleum products from Turkey”

Approved by order of STEU from «12» January 2023 № 38

2. Deadline for the submission of completed final qualifying paper by the student

3. Target installation and initial data to final qualifying paper

The purpose of the final qualifying paper is to analyze the organization of import of petroleum products from Turkey to Ukraine, identify challenges and opportunities, and propose recommendations for optimizing the process.

The object of the final qualifying is the process of importing petroleum products from Turkey to Ukraine, while the subject of the study is the organization of this process.

The subject of the final qualifying paper is the organization of the import of petroleum products using the material of “TD START AGRO” LLC.

4. Contents of the final qualifying paper (list of questions for each chapter)

Introduction

Chapter 1. Research of the foreign economic activity of LLC «TD START AGRO». Characteristics of the enterprise.

Analysis of production and economic activities. Study of the financial condition and total income of the entity for 5 years. The purpose of the import operation. Research of foreign economic activity of the enterprise with definition of geographical structure of import operations, commodity structure of imported goods. Identification of current problems of the enterprise-subject of foreign economic activity.

Chapter 2. Justification of the choice of the country-counterparty Turkey for the organization of imports of petroleum products.

Study of the main stages of development and the current state of the world market of petroleum products. Study of world trend in development of fuel products trade over 5 years. Identifying the leading countries in the export of petroleum products in the world. Analysis of the dynamics of value and quantity of exports and imports. Price level research. Identification of domestic importers (competitors). Study of demand for the researched product in the domestic market, analysis of consumer behavior, determination of the target audience of the consumer.

Chapter 3. Implementation of import operation

Compliance with regulatory requirements of Ukraine. Availability of logistics. construction of the schedule of the implementation of the import project (Gantt chart). Carrying out calculations of potential income from the sale of imported goods on the domestic market, the importer's expenses in accordance with the terms of delivery, the peculiarities of taxation in the "import" customs regime. Definition of exogenous, endogenous risks, contractual risks.

Conclusion

References

Appendices



requirements and current standards for obtaining a bachelor's degree.

The final qualifying paper is analyzed due to the theoretical and practical aspects of the improvement of import operations of the enterprise. The final qualifying paper of

Romaniuk O.V. is completed, meets the requirements, and is recommended for defense.

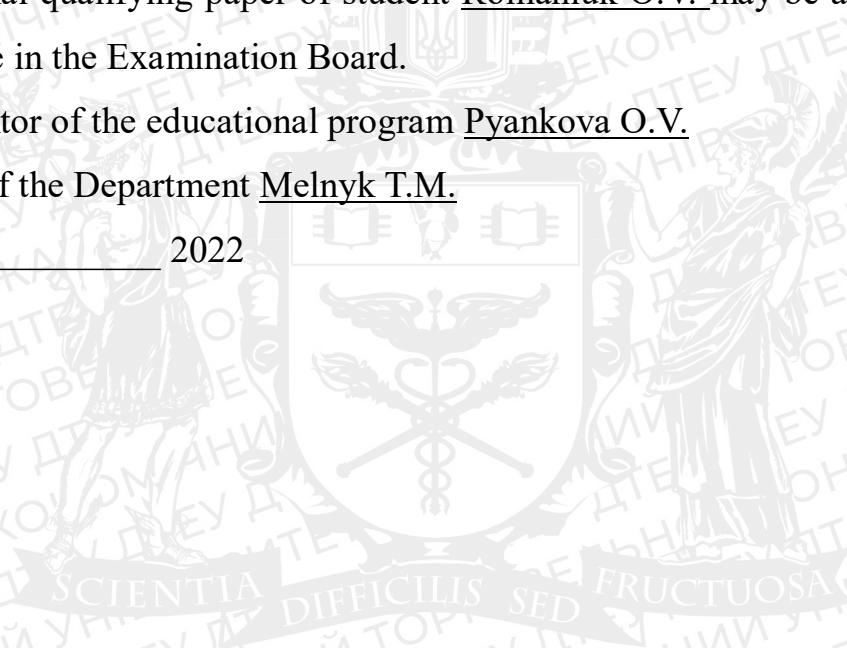
### **10. Conclusion on the final qualifying paper**

The final qualifying paper of student Romaniuk O.V. may be admitted to the defense in the Examination Board.

Guarantor of the educational program Pyankova O.V.

Head of the Department Melnyk T.M.

«    »      2022



## SUMMARY

Romaniuk O.V. "Organization of the import of petroleum products from Turkey (using the material of LLC "TD START AGRO", Kyiv)". Manuscript.

Graduation qualification work in the specialty "Management" with specialization "Management of foreign economic activity". State University of Trade and Economics, Kyiv, 2023.

The final qualification work is devoted to the practical aspects of the organization of the import supply of petroleum products from Turkey, which includes: a study of the functioning of the enterprise, an analysis of the world market of petroleum products, justification of the choice of Turkey as a counterparty country for the realization of the import potential of domestic companies, the implementation of a management decision regarding imports through organizational support and predictive assessment of the effectiveness of the supply of petroleum products from Turkey.

Key words: "TD START AGRO" LLC, import, management decision, organizational support, petroleum products, Turkey.

## АНОТАЦІЯ

Романюк О.В. «Організація імпорту нафтопродуктів з Туреччини (за матеріалами ТОВ «ТД Старт Агро», м. Київ)». Рукопис.

Випускна кваліфікаційна робота за спеціальністю «Менеджмент» спеціалізацією «Менеджмент зовнішньоекономічної діяльності». Державний торговельно-економічний університет, Київ, 2023.

Випускну кваліфікаційну роботу присвячено практичним аспектам організації імпортової поставки нафтопродуктів з Туреччини, що передбачає: дослідження функціонування підприємства-суб'єкта ЗЕД, аналіз світового ринку нафтопродуктів, обґрунтування вибору Туреччини як країни-контрагента для реалізації імпортного потенціалу вітчизняних компаній, реалізацію управлінського рішення щодо імпорту через організаційне забезпечення та прогнозну оцінку результативності поставки нафтопродуктів з Туреччини.

Ключові слова: ТОВ «ТД СТАРТ АГРО», імпорт, управлінське рішення, організаційне забезпечення, нафтопродукти, Туреччина.

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## INTRODUCTION

The import of petroleum products from Turkey to Ukraine is a topic that holds great relevance in the contemporary world. Given the global nature of the oil industry and its impact on various aspects of economic and political life, the study of the organization of such imports is of significant importance.

**The expediency of conducting research** on the organization of import of petroleum products from Turkey to Ukraine lies in its practical significance. Understanding the intricacies of this process can enable stakeholders to identify opportunities for improvement, reduce costs, and optimize logistics operations. Furthermore, such knowledge can facilitate the development of more effective strategies for cooperation between the two countries.

**The aim of this study** is to analyze the organization of import of petroleum products from Turkey to Ukraine, identify challenges and opportunities, and propose recommendations for optimizing the process.

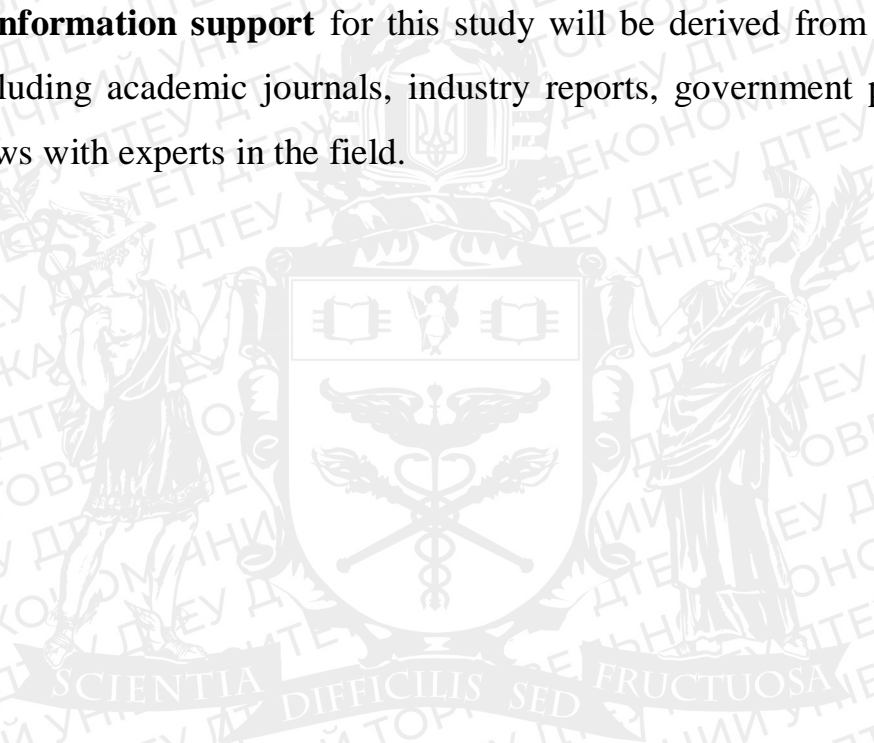
To achieve the aim of analyzing the organization of importing petroleum products from Turkey to Ukraine, several research tasks have been identified. These include conducting a literature review to identify significant trends and issues regarding the import process. Additionally, an analysis of the regulatory framework that governs the import process will be conducted. Furthermore, will be carried out to identify the strengths, weaknesses, opportunities, and threats associated with the import process. Data on the current state of the import process, including volume, costs, and logistics operations, will be collected and analyzed. Finally, based on the study's findings, recommendations for optimizing the import process will be developed.

The information provided by “TD START AGRO” LLC will be a valuable resource for identifying trends, analyzing the regulatory framework, developing recommendations for optimizing the import process.

**The object of this research** is the process of importing petroleum products from Turkey to Ukraine, while the subject of the study is the organization of this process.

**The research methods that will be used** to achieve the study's aim and tasks include a literature review, data collection and analysis using the materials of “TD START AGRO” LLC, and interviews with industry experts.

**The information support** for this study will be derived from a variety of sources, including academic journals, industry reports, government publications, and interviews with experts in the field.



## **CHAPTER 1. RESEARCH OF THE FEA ACTIVITY OF THE SUBJECT**

### **“TD START AGRO” LLC**

#### **1.1 Assessment of production and economic activity, financial condition and total income of “TD START AGRO” LLC**

In today's fast-paced global economy, companies involved in the trading of petroleum products face numerous challenges that can impact their financial performance. Fluctuating oil prices, regulatory changes, and geopolitical risks are just a few of the factors that can affect a company's profitability and long-term success. To better understand the financial performance of such a company, I have conducted a thorough financial analysis of its operations, focusing on key metrics such as revenue, profitability, liquidity, and solvency. This analysis provides valuable insights into the company's financial health, strengths, and weaknesses, and helps to identify areas where it can improve its performance and achieve long-term success in the highly competitive petroleum trading market.

"TD START AGRO" LLC is a small, was created not so long-ago, privately-owned company that was established in 2018 in Kyiv, Ukraine. The company's primary business is trading in petroleum products, including gasoline, diesel fuel, and liquefied petroleum gas. It should be noticed that the company also trades in agriculture industry. They export corn, barley, wheat and sunflower oil.

Also, with the beginning of a full-scale invasion of Ukraine, the company is engaged in the transshipment of grain products and sunflower oil in Romania, as it has become very important to store products in safe places.

"TD START AGRO" operates from a small office in the city center and has a team of fifteen employees, including the founder and CEO. The company sources its petroleum products from refineries and storage facilities around Europe, imports it in Ukraine and sells them to local distributors, gas stations, and other small businesses.

The main type of product delivery at the "TD START AGRO" company is by road and tankers. Until the summer of 2022, the company usually traded with Lithuanian, Bulgarian and Romanian fuel suppliers, but in June 2022 they invested and bought an entire tanker ship of diesel fuel from Turkey. This became possible due to the opening of the Danube ports: Reni Trade Port and Izmail Trade Port, which became the main export and import "gateways" of Ukraine to European countries, after Russian invasion of Ukraine and blocking all the seaports.

The company has built strong relationships with its suppliers and customers and has earned a reputation for reliability and timely delivery. Its competitive advantage is its ability to provide personalized service and flexible pricing and credit terms to its customers, which has helped it to gain a loyal customer base.

To manage its market risks, "TD START AGRO" uses a combination of hedging strategies and financial instruments, including futures contracts and options. The company also invests in physical assets, such as storage tanks and transportation infrastructure, to ensure that it can quickly respond to changes in demand and supply.

"TD START AGRO" is committed to environmental sustainability and operates with a strong focus on reducing its carbon footprint. It has implemented various measures to reduce energy consumption in its office and transportation operations and encourages its customers to use alternative fuels and adopt energy-efficient practices.

Despite its small size, "TD START AGRO" has been able to establish itself in the highly competitive petroleum trading market in Ukraine by providing personalized service, competitive pricing, and a strong commitment to sustainability.

By analyzing the data in the following Table 1.1, we can gain an understanding of how the company's income, expenses, and financial results have evolved over the years, which can help identify areas of growth, cost management, and potential financial challenges. The table serves as a valuable tool for financial analysis and

enables stakeholders to assess the company's financial stability, efficiency, and overall performance.

Table 1.1

**Dynamics of income, expenses and financial results of financial state of the “TD START AGRO” LLC over the 2020-2022, thousand UAH**

| Indicators                          | Years        |              |              | Absolute deviation, th, UAH |               | Relative deviation, % |            |
|-------------------------------------|--------------|--------------|--------------|-----------------------------|---------------|-----------------------|------------|
|                                     | 2020         | 2021         | 2022         | 2020-2021                   | 2021-2022     | 2020-2021             | 2021-2022  |
| Net Income from sales of products   | -            | 8 739,6      | 1 580 451,7  | -                           | 1 571 712,6   | -                     | 17 979.96  |
| Cost of goods sold                  | -            | 8 490,1      | 1 557 024    | -                           | 1 548 533,9   | -                     | 18 239.82  |
| Gross profit                        | 262,5        | 725,8        | 527,3        | 463,3                       | -198,5        | 176.42                | -27        |
| Other operating income              | -            | -            | 13 366,1     | -                           | -             | -                     | -          |
| Other operating expenses            | 262,5        | 975,3        | 36 266,5     | 712,8                       | 35 291,2      | 271,20                | 3 617.29   |
| Expenses (income) from income tax   | 262,5        | -            | -            | -                           | -             | -                     | -          |
| <b>Net financial result: profit</b> | <b>262,5</b> | <b>725,3</b> | <b>527,3</b> | <b>462,8</b>                | <b>-198,5</b> | <b>176,42</b>         | <b>-27</b> |

Source: made by the author based on Balance sheets of “TD START AGRO” LLC [Appendices A, B, C]

These indicators are calculated by the formulas:

$$\text{Absolute deviation} = (x_2 - x_1)$$

Where  $x_2$  – value for the reporting year,

$x_1$  – value for the base year

Relative deviation =  $(x_2/x_1) * 100$

Where  $x_2$  – value for the reporting year

$x_1$  – value for the base year.

Looking at the table, we can see that the net income from sales of products increased significantly from 8,739.6 thousand UAH in 2020 to 1,580,451.7 thousand UAH in 2022, with a relative deviation of -17,979.96%. This increase is likely due to increased sales or higher prices for the products sold.

The cost of goods sold also increased from 8,490.1 thousand UAH in 2020 to 1,557,024 thousand UAH in 2022, with a relative deviation of -18,239.82%. This increase could be due to increased production costs or higher prices for the raw materials used in production.

The gross profit increased from 262.5 thousand UAH in 2020 to 527.3 thousand UAH in 2022, with a relative deviation of -27%. This indicates that the company was able to maintain a profitable margin despite the increase in the cost of goods sold.

Other operating income was not reported in 2020 and 2021, but it increased to 13,366.1 thousand UAH in 2022.

Other operating expenses also increased significantly from 975.3 thousand UAH in 2021 to 36,266.5 thousand UAH in 2022, with a relative deviation of 3,617.29%. This increase could be due to increased investments in the company or other significant expenses.

Finally, the net financial result increased from 262.5 thousand UAH in 2020 to 527.3 thousand UAH in 2022, with a relative deviation of -27%. This indicates that the company was able to maintain profitability despite the increase in operating expenses.

The next table (See Table 1.2) provides general overview of the financial performance of “TD START AGRO” LLC for the years 2020, 2021, and 2022.

The table includes the company's income, net profit, assets, and liabilities for each of the three years.

*Table 1.2*

**Financial review of “TD START AGRO” LLC over the 2020-2022**

| <b>Indicators</b>  | <b>2022</b>       | <b>2021</b>   | <b>2020</b>  |
|--------------------|-------------------|---------------|--------------|
| <b>Income</b>      | 1 592 949 300 UAH | 8 730 600 UAH | 0 UAH        |
| <b>Net profit</b>  | 598 300 UAH       | -725 800 UAH  | -294 600 UAH |
| <b>Assets</b>      | 133 561 600 UAH   | 514 299 UAH   | 380 900 UAH  |
| <b>Liabilities</b> | 132 493 600 UAH   | 44 600 UAH    | 0 UAH        |

Source: made by the author based on opendabot: “TD START AGRO” LLC.

Financial review [2]

In 2020, the company recorded no income, because the company was still in the early stages of development in 2020 and was not yet able to generate significant revenue. This could have been due to factors such as limited resources or a lack of established customer relationships, while in 2021, the income was UAH 8 739 600.

However, in 2022, the company's income increased significantly to UAH 1 592 949 300. The net profit for 2022 was UAH 598 300, which represents a positive trend compared to 2021 when the company recorded a net loss of UAH 725 800. The company's assets increased in 2022 to UAH 133 561 600, up from UAH 514 299 in 2021 and UAH 380 900 in 2020. The liabilities for 2022 were UAH 132 493 600, which is a significant increase compared to the previous year when they were UAH 44 600. Furthermore, this table provides a comprehensive overview of the financial performance of “TD START AGRO” LLC over the past three years.

The significant increase in the company's income in 2022 compared to the previous years is a positive sign of growth and expansion. This may be due to

successful business strategies or new business opportunities that the company has explored.

Despite the increase in income, the company's net profit in 2022 is still relatively low. This suggests that the company may be experiencing high expenses, which could be due to factors such as operating costs, debt, or investment in new projects. It may be worth conducting a thorough analysis of the company's expenses to identify areas for improvement.

The company's assets have increased significantly in 2022, which indicates that the company is investing in its growth and expansion. This could include acquiring new equipment, properties, or expanding its workforce.

The company's liabilities have also increased significantly in 2022, which suggests that the company may be taking on more debt to finance its growth. While taking on debt is not necessarily a bad thing, it is important to monitor the company's debt levels to ensure that they are sustainable in the long term. Based on the overall financial review, it may be worth exploring strategies to increase the company's net profit margins while also managing expenses and debt levels effectively. This could include strategies such as increasing revenue streams, optimizing expenses, or exploring new business opportunities.

The next table (See Table 1.3) provides an overview of the monthly costs for a “TD START AGRO” LLC. The costs include salaries, taxes, office rentals in Odessa and Kyiv, postage costs for delivery of documents through Nova Poshta, and internet expenses. These costs are recurring and are expected to remain stable throughout the year.



Table 1.3

## Plan of monthly costs for “TD START AGRO” LLC

| Indicators                | February    | March       | April       |
|---------------------------|-------------|-------------|-------------|
| Salaries                  | 312 325 UAH | 312 325 UAH | 312 325 UAH |
| Taxes                     | 57 930 UAH  | 57 930 UAH  | 57 930 UAH  |
| Office rental -<br>Odessa | 24 000 UAH  | 24 000 UAH  | 24 000 UAH  |
| Office rental Kyiv        | 35 950 UAH  | 35 950 UAH  | 35 950 UAH  |
| Postage costs             | 4 000 UAH   | 4 000 UAH   | 4 000 UAH   |
| Internet                  | 1 050 UAH   | 1 050 UAH   | 1 050 UAH   |
| Total of regular<br>costs | 435 255 UAH | 435 255 UAH | 435 255 UAH |

Source: made by the author based on the material was provided to the author by LLC “TD START AGRO” during practical work

The table (Table 1.3) provides a detailed breakdown of the various expenses that the company incurs each month. The largest expense is salaries, which amount to 312 325 UAH per month. This likely includes salaries for all employees, including management, administrative staff, and any other workers employed by the company.

The second largest expense is taxes, which amount to 57 930 UAH per month. This could include a variety of taxes, such as income tax, social security contributions, and other taxes and fees required by law.

The company also incurs significant costs for renting office space in both Odessa and Kyiv. The monthly rental cost for the Odessa office is 24 000 UAH, while the monthly rental cost for the Kyiv office is 35 950 UAH. These expenses are necessary for the company to have a physical presence in both locations and to conduct business in these areas.

In addition to these major expenses, the company incurs smaller but still significant costs for postage and internet. The monthly cost for postage through Nova Poshta is 4 000 UAH, while the monthly cost for internet is 1 050 UAH.

Overall, the Table 1.2 indicates that the company has significant fixed costs that it must incur each month, regardless of its level of business activity. This means that the company must generate sufficient revenue to cover these costs in order to remain financially viable. It is important for the company to carefully manage these expenses and ensure that they are being used effectively and efficiently.

One potential way to manage these costs is to explore opportunities for cost savings, such as negotiating lower rental rates or exploring alternative options for postage and internet. Additionally, the company may need to consider adjusting its pricing strategy or increasing its sales efforts in order to generate sufficient revenue to cover these expenses. By carefully managing its costs and revenue, the company can position itself for long-term success and growth. [1]

Despite being a relatively new company, “TD START AGRO” LLC has managed to establish itself as a key player in the industry, thanks to its strategic partnerships with leading suppliers and customers.

In terms of financial performance, the company has experienced significant growth in the last three years. While it did not generate any income in 2020, it managed to generate UAH 8 739 600 in 2021 and UAH 1 592 949 300 in 2022. However, the company's net profits have been somewhat inconsistent, with losses

of UAH 294 600 in 2020 and UAH 725 800 in 2021, but a modest profit of UAH 598 300 in 2022.

The company's cost plan for salaries, taxes, office rental, post-delivery, and internet costs shows that it has a well-planned and organized approach to managing its expenses. These regular costs are spread out across the year, and the company has managed to keep them under control.

To conclude, "TD START AGRO" LLC appears to be a promising company with a strong potential for growth in the future. With a clear focus on financial management and cost control, it is well-positioned to achieve long-term success in the petroleum products industry.

## **1.2. Analysis of the import activity of "TD START AGRO" LLC**

"TD START AGRO" LLC imports petroleum products from different European countries, such as Lithuania, Bulgaria, and Turkey, using various modes of transportation, including trucks, trains, and ships. Once the petroleum products arrive in Ukraine, they are subjected to customs controls and inspections to ensure compliance with regulations and standards.

To facilitate the transfer of fuel, "TD START AGRO" finds suitable locations that enable the efficient transfer of petroleum products from one mode of transportation to another. For example, if the petroleum products arrive at one of the Danube ports, the transfer to tankers is carried out in the ports. This involves pumping the fuel from the storage tanks onto the tanker ships, which will transport the products to their final destination.

In the case of overland delivery by tanker, "TD START AGRO" identifies locations where it is possible to transfer the fuel from the delivery tanker to smaller trucks that will transport the products to the company's customers. These locations may include depots, fuel stations, or other facilities with the necessary infrastructure to facilitate the transfer of fuel.

Throughout the transportation and transfer process, “TD START AGRO” places a strong emphasis on compliance with all relevant regulations and standards. This includes adhering to safety protocols to prevent spills, leaks, and other incidents that could harm the environment or compromise the quality of the products. The company also works closely with its suppliers and customers to ensure that all documentation, such as waybills, invoices and customs declarations, are accurate, complete and fully comply with the terms specified in the contract with the buyer.

By importing petroleum products from various European countries and using various modes of transportation, “TD START AGRO” LLC is able to secure a reliable supply of high-quality fuel products for its customers. Its focus on compliance and safety ensures that the products are delivered in a safe and efficient manner, while also meeting all regulatory requirements.

The quality of fuel products imported to Ukraine is checked according to the national standards established by the Ukrainian government.[3] These standards are based on international norms and practices, such as the European Norms (EN), American Society for Testing and Materials (ASTM) [4] and the International Organization for Standardization (ISO). [5]

The Ukrainian government has established a set of regulatory bodies, including the State Service of Ukraine on Food Safety [6] and Consumer Protection and the State Enterprise "Ukrmetrteststandard" [7] which are responsible for enforcing these standards and ensuring that imported fuel products meet the required specifications. Additionally, Ukraine is a member of the Energy Community Treaty, [8] which includes common energy regulations and standards for its member countries, further ensuring that fuel products imported to Ukraine meet high quality and safety standards.

The standards for checking fuel products upon import to Ukraine are established by the State Enterprise "Ukrainian Research Institute of Oil and Gas" [9], which is responsible for ensuring compliance with the technical regulations on fuel quality and safety. “Ukrainian Research Institute of Oil and Gas” sets the

standards for various types of fuel, including gasoline, diesel fuel, liquefied petroleum gas (LPG), and others. These standards cover parameters such as octane and cetane numbers, sulfur content, density, flash point, and other important indicators of fuel quality. The imported fuel is subject to laboratory analysis to ensure that it meets these standards before it can be sold on the Ukrainian market.

The following table (See Table 1.4) provides lists of the specific standards and requirements that must be met for fuel products upon import to Ukraine. These standards have been put in place to ensure the quality and safety of the fuel, protecting both consumers and the environment.

*Table 1.4*

**The standards that are used to check fuel products upon import to Ukraine:**

| <b>Standard</b>   | <b>Description</b>  |
|-------------------|---|
| ISO 8217:2017     | Specifies the requirements for petroleum fuels for use in marine diesel engines and boilers, including distillate and residual fuel oils. |
| EN 590:2013       | Specifies the requirements for diesel fuels for use in road vehicles and non-road mobile machinery.                                       |
| ASTM D1655:2019   | Specifies the requirements for aviation turbine fuels, including Jet A and Jet A-1.   |
| ASTM D6751:2017   | Specifies the requirements for biodiesel fuel blends used in diesel engines.  |
| GOST R 52368-2005 | Specifies the requirements for automotive gasoline fuel used in internal combustion engines.  |

Source: made by the author based on references [10], [11], [12], [13], [14].

Based on the table of standards for imported fuel products in Ukraine (Table 1.4), it is evident that there are several rigorous requirements that must be met in order for a product to be considered safe for use. The use of such standards ensures

that imported fuel products are of high quality and free from any contaminants that may be harmful to both the environment and consumers.

It is recommended that companies importing fuel products to Ukraine ensure that their products meet the standards outlined in the table to avoid any issues with customs or regulatory authorities. Additionally, they should conduct regular testing of their products to ensure ongoing compliance with these standards.

In conclusion, adherence to these standards not only benefits consumers and the environment, but also the companies themselves by reducing the risk of regulatory fines or legal issues. It is important for all stakeholders involved in the importation and use of fuel products in Ukraine to prioritize compliance with these standards for the greater good of all.

The import of petroleum products is subject to strict quality and safety regulations in Ukraine. “TD START AGRO” ensures that the fuel products they import meet all the necessary standards and requirements, including the requirements outlined in the Ukrainian Technical Regulations for Liquid Fuel Quality, [3]

The company provides a quality certificate for each imported fuel product, which confirms that the fuel has passed all the necessary checks and is safe for use. By adhering to these regulations and standards, “TD START AGRO” LLC demonstrates its commitment to providing high-quality and safe fuel products to its customers.

Now that we've covered the import process and quality standards for “TD START AGRO” fuel products, let's take a closer look at the suppliers that provide this fuel. As a promising fuel distributor in Ukraine, “TD START AGRO” relies on a network of trusted suppliers to ensure a steady supply of high-quality petroleum products. In this section, we'll explore the key suppliers for “TD START AGRO” LLC and their role in the company's operations.

Table 1.5

**Main suppliers of the fuel for “TD START AGRO” LLC due to past three years**

| <b>Supplier Name</b> | <b>Country</b> | <b>Volume Supplied (liters)</b> | <b>Average Price (UAH/L)</b> | <b>Total Cost (UAH)</b> |
|----------------------|----------------|---------------------------------|------------------------------|-------------------------|
| Bravika UAB          | Lithuania      | 5,000,000                       | 31.5                         | 157,500,000             |
| Bullmarket           | Bulgaria       | 3,500,000                       | 32.8                         | 114,800,000             |
| DMB                  | Turkey         | 8,200,000                       | 30.2                         | 247,640,000             |
| INSAOIL              | Bulgaria       | 2,800,000                       | 29.5                         | 82,600,000              |
| ANVITRADE            | Romania        | 1,600,000                       | 33.7                         | 53,920,000              |

Source: made by the author based on the material was provided to the author by LLC “TD START AGRO” during practical work

Based on the Table 1.5, “TD START AGRO” LLC has multiple suppliers of fuel, including “Bravika UAB”, “Bullmarket”, “DMB”, “ANVITRADE”, and “INSAOIL EOOD”. The table provides information on the volume of fuel purchased from each supplier and the price per tonne.

The highest volume of fuel was purchased from “DMB” at 8,200,000 liters, followed by “Bravika UAB” at 5 000 000 liters. The lowest volume was purchased from “ANVITRADE” at 1 600 000 liters.

In terms of prices, the highest price per tonne was paid to “ANVITRADE” at 33.7 UAH while the lowest price was paid to “INSAOIL” at 29.5 UAH per liter. Overall, the prices paid by “TD START AGRO” were competitive within the market.

It's important for “TD START AGRO” to carefully consider their suppliers and ensure they meet all necessary quality standards for their fuel products. By monitoring volume and pricing data, the company can make informed decisions about which suppliers to work with and negotiate favorable terms.

After buying the fuel from international counterparties, “TD START AGRO” LLC distributes fuel to many Ukrainian companies. According to the “TD START AGRO” accounting's, we can see track of all its fuel transactions with detailed records of the debit and credit balances for both suppliers and buyers. In fact, we have a comprehensive list of buyers that “TD START AGRO” distributes fuel to. (See Appendices D and E)

The next table (see Table 1.6) outlines the main indicators of the company's import activity, including the total value of imports, the total quantity of imported products, the average cost per unit, and the percentage of imports in relation to the company's total revenue. By analyzing these indicators, the table aims to provide insights into the effectiveness and efficiency of the company's import operations. This analysis can be used to inform strategic decision-making and identify areas for potential improvement in the future.



Table 1.6

**Analysis of the effectiveness of the import activity of "TD START AGRO"  
LLC during 2020-2022 ("Fuel")**

| №    | Indicator  | Years    |           |                |             |                |
|------|--|----------|-----------|----------------|-------------|----------------|
|      |  | 2020     | 2021      |                | 2022        |                |
|      |  | In fact  | In fact   | Growth rate, % | In fact     | Growth rate, % |
| 1.   | Net income from the sale of imported products ("fuel") | -        | 1 245 200 | -              | 1 580 451,7 | 26,92%         |
| 2.   | Cost of goods sold                                     | -        | 249 300   | -              | 258 250     | 3.59%          |
| 3.   | Gross profit   | -        | 995 900   | -              | 1 322 201,7 | 32.74%         |
| 5.   | Net profit   | -294 600 | -725 800  | 190.99%        | 598 300     | -182.41%       |
| 6.   | Efficiency of import activity                          |          |           |                |             |                |
| 6.1. | Profitability of revenue, %                            | -        | 79%       | -              | 83.6%       | -              |
| 6.2. | Profitability of expenses, %                           | -        | 0%        | -              | -34.65%     | -              |

Source: made by the author based on the internal data of "TD START AGRO"

This table shows that the income from imports went uphill, what share of the revenue from the sale of products is occupied by the funds received from foreign economic activity in 2021-2022. You can see an increase in revenue, because after the start of the full-scale invasion in 2022, the demand for fuel has increased dramatically along with the prices. This brought more revenue to the "TD START AGRO" and the opportunity to expand and invest more in import activities.

In conclusion, throughout the chapter, I explored various aspects of "TD START AGRO LLC", shedding light on its product portfolio, import processes, and the standards involved in checking fuel products upon import to Ukraine.

The chapter commenced by introducing “TD START AGRO” LLC, highlighting its position in the market and its role in the import and export of products. I delved into the specifics of the company's import activities, focusing primarily on its fuel imports. A detailed description of the import process was provided, outlining the necessary steps and procedures involved.

To gain a deeper understanding of “TD START AGRO” LLC's import activity, I analyzed the main suppliers of fuel and their significance in the company's operations. By identifying key suppliers, we were able to assess the reliability and diversity of the supply chain, contributing to the company's overall import strategy.

Furthermore, a table was presented, summarizing the main indicators of the company's import activity. This table provided insights into the total value and quantity of imports, the average cost per unit, and the percentage of imports in relation to the company's total revenue. These indicators serve as valuable metrics for evaluating the effectiveness and impact of the company's import operations.

To conclude, by examining its import and export activities, analyzing financial data, and exploring the import process in detail, we have gained a comprehensive understanding of the company's operations and performance.

As a suggestion, “TD START AGRO” LLC can diversify the supplier base. By diversifying the supplier base, "TD START AGRO" LLC can reduce dependency on a single source and mitigate the risks associated with supply chain disruptions or price fluctuations. This can be achieved by actively seeking out reliable suppliers from different regions or exploring partnerships with emerging suppliers. Also, it is important to establish long-term contracts and strategic partnership. Building strong relationships with suppliers through strategic partnerships can provide the company with priority access to high-quality products and potentially enable collaboration on product development or market expansion initiatives.

## **CHAPTER 2. JUSTIFICATION OF THE CHOICE OF THE CONTERPARTY COUNTRY OF TURKEY FOR ORGANIZING THE IMPORT OF PETROLEUM PRODUCTS**

### **2.1 Determination of the main trends in the development of the world market of petroleum products**

A vital part of the global economy is played by the dynamic and intricate system that is the world market for petroleum products. Numerous factors, including global supply and demand, geopolitical tensions, technological advancements, and environmental regulations must be taken into account in order to comprehend this market and its development trends.

The transition to renewable energy sources is one of the major trends in the growth of the global market for petroleum products. Governments and businesses all over the world are investing in alternative energy sources like wind, solar, and electric power as a result of mounting climate change concerns. The demand for conventional petroleum products, like gasoline and diesel fuel, has decreased as a result of this shift.

The expansion of shale oil and gas production is a further development in the global market for petroleum products. The ability to extract shale oil and gas thanks to developments in drilling technology has increased the market's supply of petroleum products. Traditional oil-producing nations like Saudi Arabia and Russia have seen a decline in their market share as a result of this trend, which has significant ramifications for them.[15]

Additionally, there is a growing emphasis on the creation of energy-efficient technologies and procedures that lower petroleum consumption. Environmental concerns and laws intended to cut carbon emissions are the driving forces behind this trend. As a result, the production of hybrid and electric vehicles has increased, which has decreased the demand for petroleum-based products.

Another point is that geopolitical tensions and conflicts have an effect on the global market for petroleum products. The ability of oil-producing nations to control their supply is frequently used as a political negotiating chip. Price changes and supply disruptions as a result may have an effect on the world economy.

A number of factors, such as a move toward renewable energy sources, an increase in shale oil and gas production, energy-efficient technologies and practices, and geopolitical tensions, have an impact on the global market for petroleum products. Understanding these trends is crucial for investors, policymakers, and those involved in the oil and gas industry as they have significant effects on the world economy.

The main trends in the development of the world market of petroleum products are:[16]

- Increasing request for common gas: whereas request for petroleum items has diminished in a few locales, the request for characteristic gas has kept on rise. This drift is anticipated to proceed, as common gas is seen as a cleaner elective to other fossil powers.
- Growing utilize of biofuels: the utilize of biofuels, such as ethanol and biodiesel, has been on the rise due to their lower carbon impression. Governments around the world are advancing the utilize of biofuels, and numerous nations have actualized mixing commands that require a certain rate of biofuels in gasoline and diesel fuel.
- Shifting designs of utilization: the utilization designs of petroleum items are changing, with a move towards developing markets. This slant is anticipated to proceed, as creating nations proceed to industrialize and increment their vitality request.
- Focus on proficiency: the effectiveness of petroleum items is getting to be progressively vital, as the fetched of vitality and concerns around the environment proceed to develop. Modern innovations and hones that make

strides fuel effectiveness, such as motor scaling down, turbocharging, and lightweight materials, are being created and embraced.

- Increasing competition: the world showcase of petroleum items is getting to be more competitive, as modern players enter the showcase and conventional players confront declining showcase share. This drift is driven by propels in innovation, changes in worldwide exchange designs, and moving geopolitical connections.
- Environmental controls: governments around the world are actualizing stricter natural directions that affect the generation and utilization of petroleum items. For illustration, numerous nations have actualized fuel economy benchmarks that require automakers to create more fuel-efficient vehicles.[16]

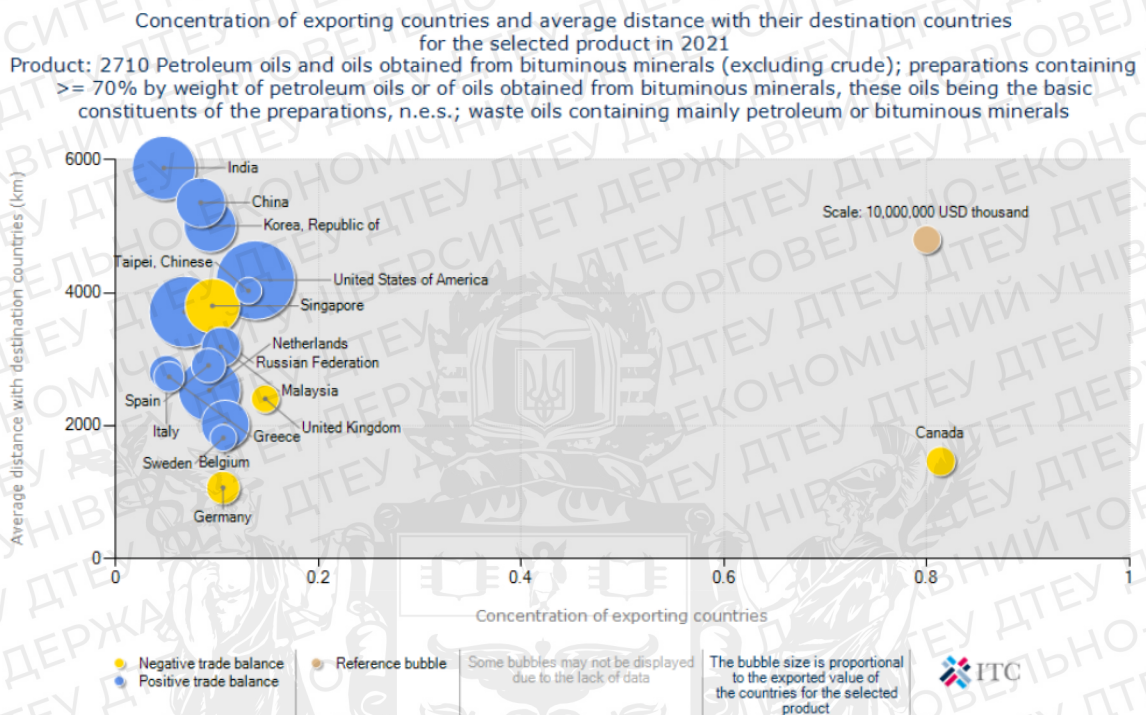
The global production of petroleum products has been steadily increasing over the past few decades, driven by growing demand for energy worldwide. Turkey is a significant producer of petroleum products, with a refining capacity of around 1.1 million barrels per day, according to the International Energy Agency (IEA).[16]

As well as a consumption of petroleum products has also been increasing, driven by population growth, urbanization, and industrialization. Turkey is a major consumer of petroleum products, with a consumption rate of around 800,000 barrels per day, according to the IEA. [16]

The global trade of petroleum products also has been growing rapidly, with increasing globalization and the rise of emerging markets. Turkey is a key player in the global trade of petroleum products, serving as a major transit point for oil and gas from the Middle East and Central Asia to Europe.

The following screenshots depicts a trade map showcasing the concentration of exporting countries and the average distance between these countries and their destination markets for petroleum products. This map offers valuable insights into the global trade patterns and dynamics of the petroleum industry. By visualizing the

exporting countries and their corresponding destination markets, it highlights the key players and regions involved in the international trade of petroleum products.

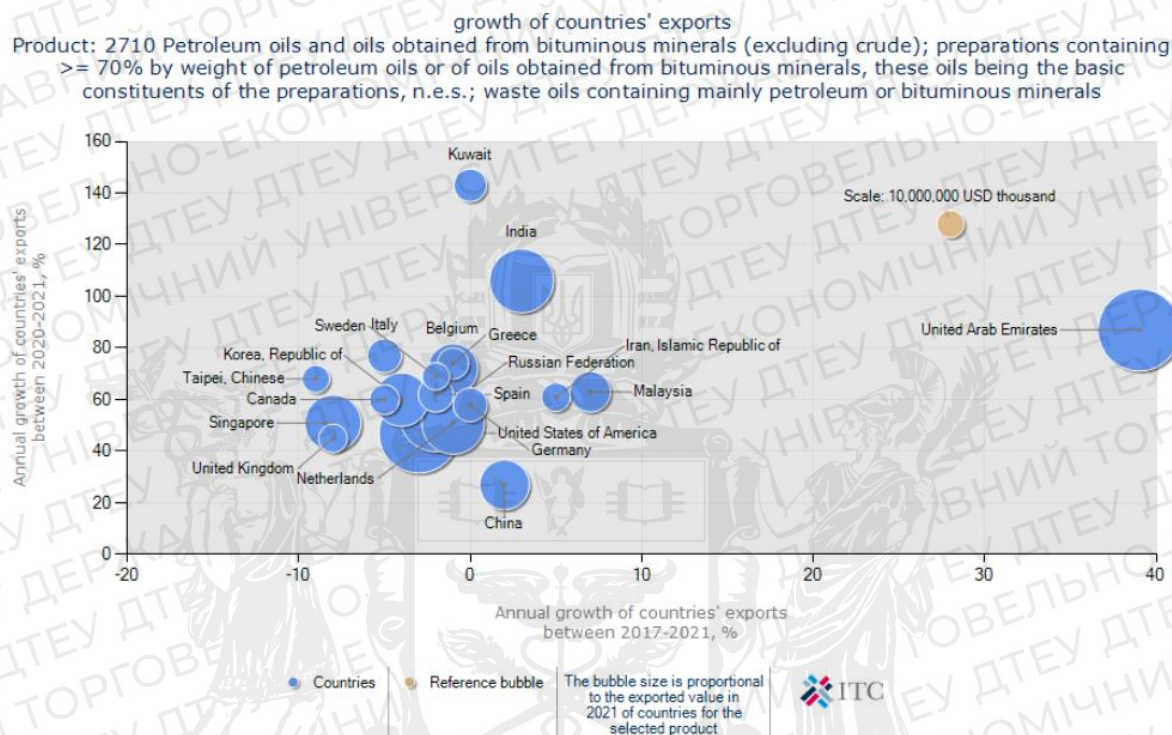


Source: the screenshot is taken from the website “Trade map” [17]

The trade map prominently displays the USA, Netherlands, and Russia as the largest exporters of petroleum products. These countries have established themselves as major players in the global market, demonstrating their ability to produce and export significant quantities of petroleum products. The inclusion of these prominent exporters provides valuable information for understanding the trade flows and market dynamics within the petroleum industry.

Furthermore, the trade map not only highlights the concentration of exporting countries but also presents the average distance between these countries and their destination markets. This distance metric provides insights into the logistical challenges and transportation costs associated with the trade of petroleum products. It sheds light on regions with shorter or longer supply chains, potential opportunities for optimizing transportation routes, and regions that may incur higher transportation costs due to longer distances.

The growth of countries' exports ( Product : 2710 Petroleum oils) trade map provides a visual representation of the changes in petroleum product exports among countries during 2020-2021.



Source: the screenshot is taken from the website “Trade map” [17]

The map showcases the growth trends of major exporting countries, including Singapore, Netherlands, USA, India, United Arab Emirates and China, which experienced notable increases in their petroleum product exports. By analyzing the changes in these countries' exports, it is possible to gain insights into the global petroleum market and identify emerging trends. The map is a valuable tool for businesses and analysts seeking to understand the changing dynamics of the petroleum industry.

Prices of petroleum products have been volatile in recent years, reflecting fluctuations in supply and demand, geopolitical tensions, and other factors. Turkey's position as a major importer of petroleum products has made it vulnerable to price fluctuations in the global market.

Furthermore, the global trend towards greater environmental awareness and sustainable development has led to increased scrutiny of the petroleum products industry. Turkey, like many other countries, is seeking to reduce its dependence on fossil fuels and increase its use of renewable energy sources.

*Table 2.1*

**Comparison of the trends in the development of the world market of petroleum products**

| <b>Trends</b>      | <b>Global</b> | <b>USA</b>           | <b>China</b>      | <b>Saudi Arabia</b>  | <b>Turkey</b>                    |
|--------------------|---------------|----------------------|-------------------|----------------------|----------------------------------|
| <b>Production</b>  | Increasing    | Increasing           | Increasing        | Increasing           | Significant producer             |
| <b>Consumption</b> | Increasing    | Decreasing           | Increasing        | Increasing           | Major consumer                   |
| <b>Trade</b>       | Growing       | Significant exporter | Growing           | Significant exporter | Key transit point                |
| <b>Prices</b>      | Volatile      | Volatile             | Relatively stable | Volatile             | Vulnerable to price fluctuations |



Table 2.1 continue

|                        |            |            |            |            |  |
|------------------------|------------|------------|------------|------------|--|
| Environmental concerns | Increasing | Increasing | Increasing | Increasing | Seeking to reduce dependence on fossil fuels |
|------------------------|------------|------------|------------|------------|--|

Source: made by the author based on the reference [16]

The trend analysis suggests that the global market for petroleum products will continue to grow in the coming years, driven by rising demand from emerging markets. Turkey's role as a producer, consumer, and transit point for petroleum products is likely to remain significant, although the country will face challenges from price volatility and the need to address environmental concerns.

Turkey is an important player in the global market for petroleum products. It is found at the crossroads of major energy trade courses, and it serves as a transit country for oil and normal gas supplies that stream from the Middle East and Central Asia to Europe.

Turkey is additionally a major customer of petroleum items. Its economy depends intensely on oil and natural gas imports to meet its vitality needs, and the nation is the world's eighth-largest customer of petroleum items.

In later a long time, Turkey has been working to differentiate its energy mix and decrease its reliance on imported petroleum goods. The government has actualized arrangements to empower the improvement of renewable energy sources, such as wind and solar power, and it has moreover contributed in nuclear energy.

Be that as it may, Turkey's demand for petroleum products is expected to proceed to rise within the coming a long time, driven by populace growth and financial improvement. As a result, the nation will remain an important market for petroleum products within the future.

Turkey is additionally an critical player within the worldwide petroleum products trade. The nation trades petroleum items such as diesel, gasoline, and jet fuel to neighboring countries and beyond. It is the world's 14th biggest exporter of refined petroleum.[19]

Turkey's area at the crossroads of major energy trade routes makes it an critical transit nation for oil and natural gas supplies. The Baku-Tbilisi-Ceyhan pipeline, which transports oil from Azerbaijan to the Mediterranean, passes through Turkey, as do a few natural gas pipelines that transport gas from Russia and Central Asia to Europe.

Moreover, Turkey is home to several oil refineries, which play a key part within the territorial market for petroleum products. The country includes a total refining capacity of around 830,000 barrels per day, and its refineries deliver a run of items, counting gasoline, diesel, jet fuel, and petrochemicals.

Turkey's location and export infrastructure, as well as Ukraine's demand for petroleum products, make it a viable and important trade route for petroleum products between the two countries.[19]

Turkey exports petroleum products such as diesel, gasoline, and jet fuel to neighboring countries and beyond, including Ukraine. According to data from the International Trade Centre, Turkey exported \$3.6 billion worth of refined petroleum to Ukraine in 2020.[18]

The main mode of transport for petroleum products exported from Turkey to Ukraine is by sea. Turkey has several ports along its Mediterranean and Black Sea coasts that serve as key export hubs for petroleum products. These ports include the ports of Izmir, Mersin, and Ceyhan on the Mediterranean coast, and the port of Samsun on the Black Sea coast.

Petroleum products are typically loaded onto tanker ships at these ports and transported to Ukraine's Black Sea ports, such as Odessa and Yuzhny. From there, the products are distributed to various parts of Ukraine via pipelines, rail, and road transport.

Besides the sea transport, some petroleum products may also be transported from Turkey to Ukraine via pipeline. The Baku-Tbilisi-Ceyhan pipeline, which transports oil from Azerbaijan to the Mediterranean via Georgia and Turkey, has a capacity of around 1 million barrels per day and passes through Turkey before reaching Ukraine.

## **2.2 Market research of the oil industry of Ukraine**

The oil industry in Ukraine is a significant contributor to the country's economy, providing jobs and fueling various sectors, including transportation, manufacturing, and agriculture. Ukraine has a limited domestic oil production capacity and relies heavily on imports to meet its demand for oil and oil products.

The oil industry in Ukraine has seen critical growth over the past decade, driven by expanding request for oil products and favorable government arrangements. Agreeing to the State Statistics Service of Ukraine, the country's add up to consumption of petroleum products in 2020 was 11.3 million tons. The biggest share of petroleum items devoured in Ukraine is diesel fuel, taken after by gasoline, fuel oil, and liquefied petroleum gas (LPG).

The Ukrainian oil market is ruled by a couple of major players, counting Naftogaz, Ukrnafta, and OKKO. Naftogaz is the biggest state-owned oil and gas company in Ukraine, responsible for the country's oil and gas production, transportation, and distribution. Ukrnafta is the biggest private oil and gas maker in Ukraine, with a market share of around 10%. OKKO is the biggest private fuel retailer in Ukraine, with a market share of around 20%.

The Ukrainian oil industry faces several challenges, including limited domestic production capacity, outdated infrastructure, and dependence on imported oil and oil products. However, several trends and drivers are shaping the industry's future and creating new opportunities for growth. These include:

- Investment in upstream production: the Ukrainian government is actively encouraging investment in the exploration and production of domestic oil and gas resources to reduce the country's dependence on imports.
- Modernization of refineries: several major oil companies are investing in the modernization of existing refineries to increase their capacity, efficiency, and competitiveness.
- Development of alternative fuels: the Ukrainian government is promoting the development of alternative fuels, including biofuels, to reduce dependence on fossil fuels and improve energy security.
- Diversification of supply sources: Ukraine is exploring new supply sources for oil and oil products to reduce its reliance on traditional suppliers and enhance energy security.
- Competitive landscape: the Ukrainian oil industry is highly competitive, with several major players vying for market share. Ukrnafta, and OKKO are the dominant players, with other companies such as WOG and AMIC Ukraine also competing in the market. The market is also characterized by a large number of small and medium-sized enterprises operating in the downstream sector, such as fuel retailing and distribution.

In addition to the factors mentioned earlier, the oil and petroleum industry in Ukraine also faces challenges such as outdated infrastructure, lack of investment in modernization, and dependence on imports of crude oil. Ukraine's aging refineries require significant investment to upgrade and modernize, which can be a barrier to achieving greater efficiency and competitiveness.

Another challenge is the country's dependence on crude oil imports, as Ukraine produces only a small amount of crude oil domestically. This dependence on imports can make the country vulnerable to fluctuations in global oil prices and geopolitical risks.[20]

However, there are also opportunities in the Ukrainian oil and petroleum industry. The country's location at the crossroads of Europe and Asia makes it a

strategic transit country for oil and gas exports from the Caspian and Black Sea regions to European markets. Additionally, Ukraine's favorable geographic location and infrastructure provide opportunities for storage, transportation, and distribution of petroleum products.

Market research of the oil and petroleum industry in Ukraine suggests that the country has the potential to increase its efficiency and competitiveness in the sector through modernization and investment in infrastructure, as well as leveraging its strategic location and favorable conditions for transportation and distribution.[21]

The Ukrainian petroleum industry is a complex and competitive market, with both domestic and foreign companies vying for market share. In the Table 2.2, I tried to highlight some of the key players in the industry, including their market share, product offerings, and pricing strategies. While the industry is dominated by a few major players, there are also several smaller companies that play important roles in the market. Understanding the dynamics of this industry and the strategies of its players is essential for anyone looking to do business in Ukraine's petroleum sector.

*Table 2.2*

**Overview of the key players in the Ukrainian petroleum industry and their strategies**

| <b>Company</b> | <b>Market Share</b> | <b>Product Offerings</b>                        | <b>Pricing Strategies</b>              | <b>Recent Business Developments</b>                         |
|----------------|---------------------|---|--|---|
| Ukratnafta     | 30%                 | Gasoline, diesel, jet fuel, LPG, petrochemicals | Competitive pricing                    | Recently invested in modernizing its refining capacity      |
| WOG            | 15%                 | Gasoline, diesel, LPG, lubricants               | Premium pricing for high-quality fuels | Expanding its network of fuel stations across Ukraine       |
| OKKO           | 12%                 | Gasoline, diesel, LPG, jet fuel, lubricants     | Competitive pricing                    | Acquired a number of smaller fuel retailers in recent years |

Table 2.2 continue

|             |     |                            |                     |  |
|-------------|-----|----------------------------|---------------------|--|
| Socar       | 10% | Gasoline, diesel, LPG      | Competitive pricing | Plans to expand its fuel retail network in Ukraine                         |
| Motor Sich  | 8%  | Aviation fuel, diesel, LPG | Competitive pricing | Developing new technologies for refining and processing petroleum products |
| Galnaftogaz | 6%  | Gasoline, diesel, LPG      | Competitive pricing | Recently acquired a number of smaller fuel retailers in Ukraine            |

Source: made by the author based on the reference [22].

Based on the information presented in Table 2.2, it is clear that the Ukrainian petroleum industry is dominated by a few major players, with Ukratnafta and WOG holding the largest market shares. However, there are several other significant players in the market, including OKKO, AMIC, and SOCAR, among others.

Interestingly, several of the major players in the industry are foreign companies, including OKKO (owned by the Polish company PKN Orlen) and SOCAR (owned by Azerbaijan's state oil company). This highlights the importance of foreign investment and expertise in Ukraine's petroleum industry.

In terms of product offerings, most companies in the industry offer a wide range of petroleum products, including gasoline, diesel, and LPG. Some, like OKKO, also offer related services such as car washes and convenience stores. Pricing strategies vary, with some companies emphasizing low prices to attract customers, while others focus on quality or convenience.

At the beginning of the full-scale invasion of Ukraine, the fuel market underwent significant changes. One of the main changes was the reduction of dependence on fuel imports. Ukraine has become more self-sufficient in terms of fuel production and supply.

There was also an opportunity to increase the production of domestic fuel, which lowered its prices and stimulated the development of the local economy.

However, the full-scale invasion also led to an increase in the price of imported fuel as the national currency suffered a significant drop. This made imported fuel more expensive for consumers.

On the other hand, increased competition in the fuel market has led to lower prices for some types of fuel, which has become beneficial for consumers. There was also an opportunity for manufacturing companies to develop and improve their technologies, which helped to reduce the cost of production and increase the quality of fuel. [23]

In general, the full-scale invasion of Ukraine led to significant changes in the fuel market, which have both promising and negative consequences, (See Table 2.3)

*Table 2.3.*  
**Consequences of full-scale invasion on the fuel market in Ukraine**

| <b>Promising consequences</b>                                      | <b>Negative consequences</b>  |
|--|---|
| Decrease in dependence on fuel imports                             | Increase in prices for imported fuel due to the devaluation of the national currency                    |
| Development of domestic fuel production and increase in its volume | Intensification of competition in the fuel market, which may lead to reduced profits for some companies |
| Reduction in prices for some types of domestic fuel                | Increase in costs for developing and improving fuel production technologies                             |

Table 2.3 continue

|   |   |
|---|---|
| Increase in competition in the fuel market                  | Risk of decreasing the quality of domestic fuel if manufacturers prioritize cost reduction over quality improvement |
| Development of technologies and improvement of fuel quality |   |

Source: made by the author based on the reference [24]

After the spring-summer shortage of fuel caused by Russia's attacks on oil refineries, as well as the rapid rise in prices due to this crisis and the abolition of state regulation, the situation has returned to normal. Ukraine was able to rebuild the fuel market and saturate it with resources, and gas station prices have stabilized and, according to experts, will not increase in the near future.

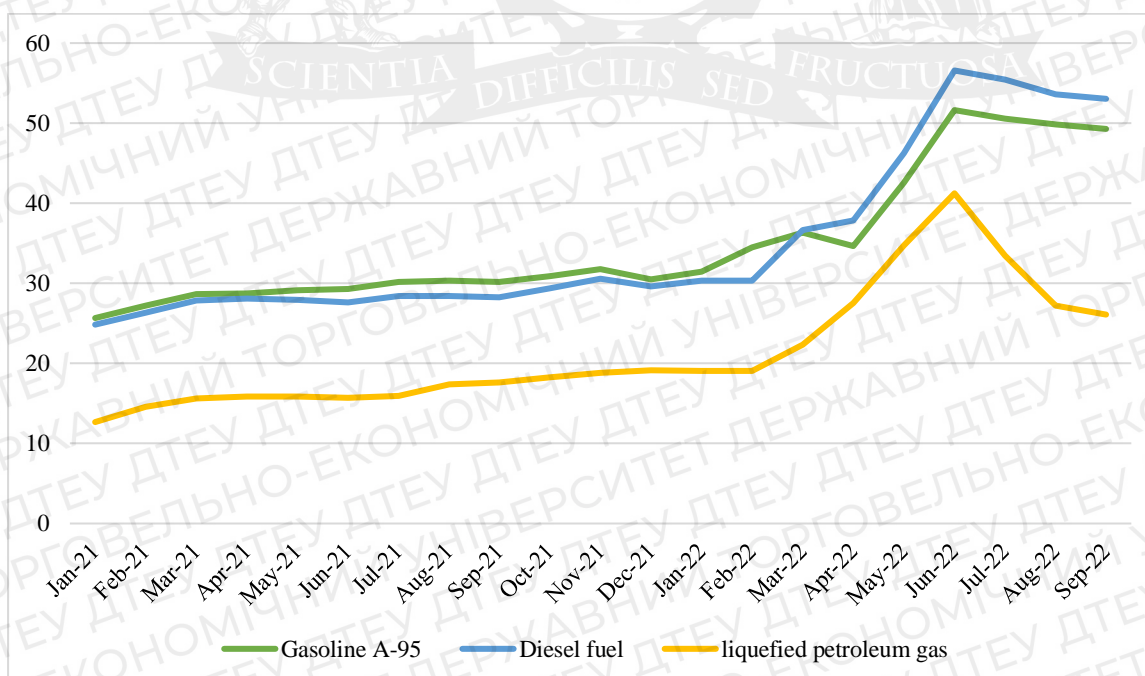


Fig. 2.1. Average prices of petroleum products in 2021-2022.

Source: made by the author based on the reference [25].



At the beginning of 2021, A-95 gasoline cost UAH 25.66 per liter. In February-March, there was the most significant price increase for the year - by 6% and 5.4%, respectively. In June, the average price of a liter of A-95 was UAH 29.27, in August – UAH 30.31.

After a slight decrease in the average price in September, gasoline prices began to rise again: in October, a liter of A-95 cost an average of UAH 30.9, in November – UAH 31.77. In December, the average price fell by 4% to UAH 30.47.

Diesel fuel had a similar price change last year. In January 2021, a liter of diesel cost an average of UAH 24.84. By April, its value had increased to UAH 28.08. In the summer, diesel fuel cost an average of UAH 27.6-28.3.

In October-November, the average cost of diesel fuel increased by 4%, in December the price fell to UAH 29.61 per liter.

The average cost of gas at a gas station has increased by approximately UAH 6.5 over the past year. In January, gas cost UAH 12.67, in February it rose in price by as much as 15% to UAH 14.58, in March the average price increased by another 7.1% to UAH 15.62.

The next noticeable price increase was by 9% in August. At the end of the year, the price of gas gradually increased to UAH 19.13.

The import of petroleum products is a critical aspect of Ukraine's energy security and economic development. With the country's limited domestic production capacity, Ukraine is highly dependent on imports to meet its growing demand for petroleum products. In this context, the potential to import petroleum products from Turkey has emerged as an important opportunity for Ukraine to diversify its supply sources and reduce its reliance on traditional suppliers.

In conclusion, the chapter on the main trends in the development of the world market of petroleum products provides a comprehensive overview of key factors shaping the industry. The analysis presented significant trends, including the increasing demand for natural gas, the growing utilization of biofuels, shifting

consumption patterns, emphasis on efficiency, rising competition, and environmental regulations.

Based on the research conducted, it is evident that Turkey is a perfect counterparty for Ukraine to import fuel from. Turkey's significant role as a critical player in the worldwide petroleum products trade, as well as its favorable geographical proximity to Ukraine, positions it as an ideal partner. The market research of the oil industry in Ukraine further supports this notion, revealing the dominance of major players such as Ukratnafta and WOG, along with other notable participants like OKKO, AMIC, and SOCAR.

The overview of the key players in the Ukrainian petroleum industry showcased the existing competition and strategies employed by these companies to maintain their market shares. This analysis provides valuable insights into the dynamics of the industry and the competitive landscape.

To finalize, the chapter's findings emphasize the importance of considering the identified trends in the global petroleum market when analyzing the potential benefits of importing fuel from Turkey to Ukraine. The favorable market conditions, combined with Turkey's position as a key player in the industry, make it an attractive partner.

For suggestions, it would be great to explore more strategic partnership with Turkish suppliers. By forging strong alliances with reliable suppliers, Ukrainian companies can ensure a stable supply of fuel while benefiting from Turkey's expertise and market knowledge.

Also, to foster a more collaborative and innovative industry ecosystem, it is advisable for companies to explore opportunities for partnerships and knowledge-sharing with industry stakeholders. This can involve collaborating with research institutions, industry associations, and government bodies to exchange best practices, drive technological advancements, and address common challenges collectively.

## **CHAPTER 3. IMPLEMENTATION OF THE ADMINISTRATIVE DECISION REGARDING THE IMPORT OF “TD START AGRO” LLC OF OIL PRODUCTS FROM TURKEY**

### **3.1 Organizational support for the import of oil products from Turkey by “TD START AGRO” LLC**

As an importer of petroleum products, “TD START AGRO” LLC must comply with regulatory policies of the exporting country, in this case Turkey, as well as with the regulatory and legal requirements of the importing country, Ukraine. In this regard, it is important to understand the peculiarities of fuel pricing on the world market and how they affect compliance with regulations.

Compliance with the regulatory policy of export of petroleum products from Turkey involves adhering to a set of regulations and guidelines that govern the export of such products. Turkey is an important supplier of petroleum products to several countries around the world, and compliance with the regulatory policy is critical for the smooth flow of trade.

The regulatory policy of export of petroleum products from Turkey is set by the Turkish government and is designed to ensure that the country's interests are protected, while also enabling exporters to conduct business in a fair and transparent manner. The policy covers a wide range of areas, including licensing requirements, quality standards, and customs regulations.

Policies related to the export of petroleum products from Turkey [26]:

- **Licensing:** To export petroleum products from Turkey, companies must obtain a license from the Energy Market Regulatory Authority (EMRA), which regulates and oversees the energy sector in Turkey. The licensing process involves submitting an application and meeting certain criteria related to financial, technical, and legal requirements.

- Customs regulations: Turkey has specific customs regulations for the export of petroleum products, including documentation requirements, packaging and labeling rules, and restrictions on certain types of products.
- Environmental regulations: Turkish law requires that petroleum products meet certain environmental standards before they can be exported. This includes compliance with regulations related to emissions, pollution control, and waste disposal.
- Quality standards: Petroleum products exported from Turkey must meet certain quality standards set by the Turkish Standards Institute (TSE), which covers parameters such as density, viscosity, and sulfur content.
- Export restrictions: Turkey may impose export restrictions on certain petroleum products, such as those considered strategic or essential for domestic consumption, in order to ensure sufficient supply within the country.

To comply with the regulatory policy, exporters must obtain the necessary licenses and permits, adhere to the quality standards set by the government, and comply with all customs regulations. They must also ensure that their products meet the requirements of the destination countries, including quality standards and labeling requirements.[26]

In the case of “TD START AGRO”, which imports fuel from Turkey, compliance with the regulatory policy of export of petroleum products from Turkey is critical for ensuring the smooth flow of trade and avoiding any legal or regulatory issues. The company must work closely with its suppliers in Turkey to ensure that all products meet the necessary quality standards and are properly labeled and packaged for export. Additionally, the company must ensure that it obtains all necessary licenses and permits to import the products into Ukraine, and that it complies with all customs regulations and legal requirements in Ukraine.

Compliance with regulatory and legal requirements of Ukraine is essential for any company engaged in the import and distribution of petroleum products in the country. “TD START AGRO” LLC is no exception, and as a responsible company,

it ensures compliance with all applicable laws and regulations governing the petroleum industry in Ukraine.

The regulatory and legal requirements of Ukraine cover various aspects of the petroleum industry, including the production, import, storage, transportation, and distribution of petroleum products. The regulatory framework includes laws, regulations, and technical standards that set out the rules and procedures for operating in the industry.

Here are some of the key legal requirements related to importing and selling petroleum products in Ukraine [27]:

- Registration with the State Fiscal Service of Ukraine as an importer of petroleum products
- Compliance with the requirements of the Technical Regulations for Petroleum Products, which includes specifications for quality and labeling of the products
- Obtaining licenses and permits for the storage, transportation, and sale of petroleum products
- Compliance with the requirements of the Law of Ukraine "On Metrology and Metrological Activities" for the measurement of petroleum products
- Payment of excise taxes and customs duties on imported petroleum products
- Compliance with environmental regulations for handling and transporting petroleum products, including spill prevention and response measures
- Compliance with labor laws and regulations for employees involved in handling and selling petroleum products, including safety and training requirements.

One of the primary legal requirements that “TD START AGRO” LLC complies with is the requirement to obtain licenses and permits for the import and distribution of petroleum products in Ukraine. The company holds all the necessary licenses and permits issued by the relevant regulatory bodies, such as the State

Service of Ukraine for Food Safety and Consumer Protection and the State Ecological Inspectorate of Ukraine.

“TD START AGRO” also complies with the technical standards for the quality of petroleum products set by the State Standard of Ukraine. The company ensures that all its imported petroleum products meet the required quality standards before distribution to its buyers.

In addition to complying with the regulatory and legal requirements of Ukraine, “TD START AGRO” LLC also has internal policies and procedures to ensure compliance with anti-corruption and anti-bribery laws. The company has a code of conduct that guides its employees on ethical business practices and compliance with applicable laws and regulations.

In summary, “TD START AGRO” complies with all regulatory and legal requirements of Ukraine governing the import and distribution of petroleum products. The company holds all the necessary licenses and permits and ensures that its imported products meet the required quality standards. The company also has internal policies and procedures to ensure compliance with anti-corruption and anti-bribery laws.

“TD START AGRO” has a solid financial position, which allows the company to pursue its growth strategy and invest in its operations. The company has a positive cash flow, which ensures that it has enough funds to cover its operational expenses and invest in new opportunities.

In terms of quality human resources, this refers to the availability of skilled and experienced employees who can help “TD START AGRO” effectively manage and grow its business. Quality human resources can include personnel with expertise in areas such as operations, logistics, finance, marketing, and sales. “TD START AGRO” has a team of experienced and dedicated professionals who possess the necessary skills and expertise to execute the company's business plans. The company provides its employees with competitive compensation and benefits packages, which help to attract and retain top talent.

Availability of free financial resources can be assessed by reviewing the company's financial statements and cash flow projections. A company with strong cash reserves and positive cash flow is in a better position to fund its operations and invest in growth opportunities.

Regarding the availability of free financial resources, “TD START AGRO” has a well-diversified portfolio of investments, which provides the company with a steady stream of income. The company also has access to credit facilities from various financial institutions, which it can use to finance its growth and expansion plans.

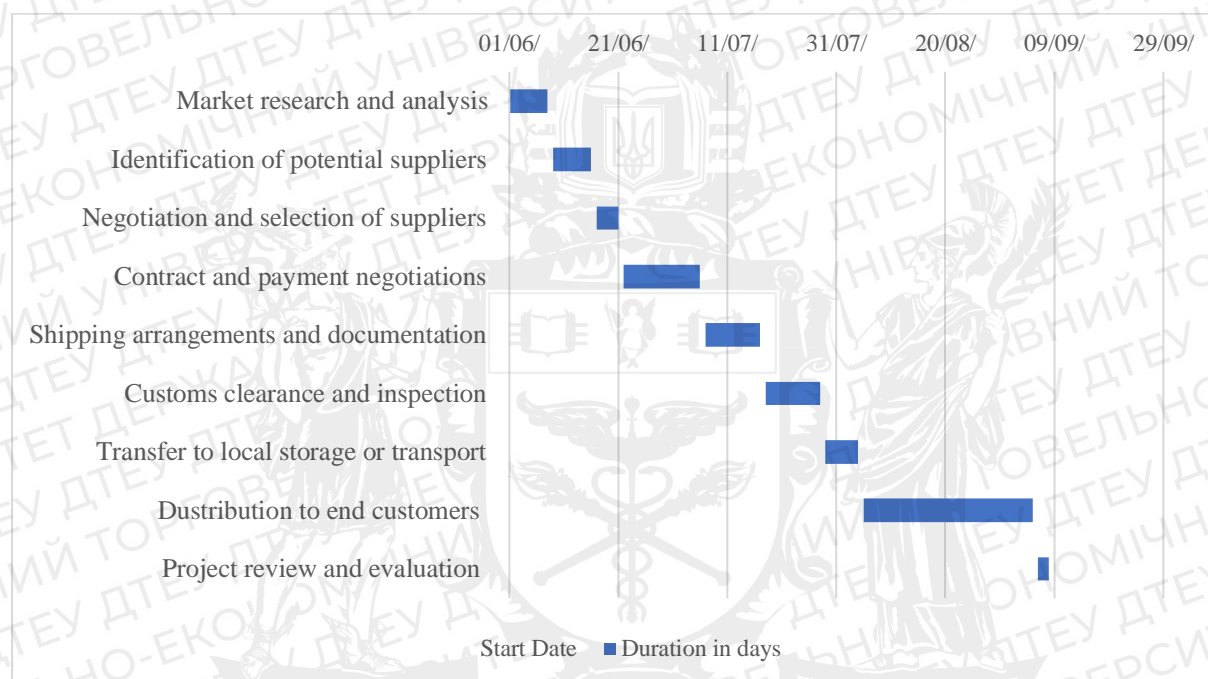
To assess the possibility of attracting credit, “TD START AGRO” may consider factors such as the company's creditworthiness, its financial standing, and the lending policies of financial institutions. Companies with strong credit ratings and a track record of financial stability are more likely to attract credit on favorable terms.[28]

The fuel is imported from Turkey and arrives at Ukrainian Danube ports, either Reni or Izmail, on a large fuel tanker. From there, the fuel is transferred onto smaller auto tankers that are used for local distribution to various destinations throughout Ukraine. Due to the ongoing conflict in Ukraine, it is not safe to store fuel for extended periods of time. Therefore, “TD START AGRO” focuses on selling the fuel as quickly as possible after it arrives at the ports.

As “TD START AGRO” does not have its own fleet of auto tankers, it relies on carriers and other logistics companies to transport the fuel. These companies are responsible for ensuring that the fuel is delivered safely and on time to the various destinations throughout Ukraine.

In addition to transportation, “TD START AGRO” also requires other logistical support services such as customs clearance, documentation preparation, and compliance with various regulations and standards. This support is crucial to ensuring the smooth and efficient import and distribution of fuel throughout Ukraine.

To ensure a successful import project execution, it's important to have a well-organized plan that outlines the various activities, timelines, and resources needed. A Gantt chart is an effective project management tool that provides a visual representation of the project schedule, allowing project managers to track progress, identify potential delays, and adjust plans accordingly. In this case, I've created a Gantt chart for “TD START AGRO” fuel import project.



*Fig 3.1. A Gantt chart for “TD START AGRO” fuel import project*

Source: made by the author based on the information, gathered during a practical work with “TD START AGRO” LLC

The import project is divided into different phases, each with its own set of activities and dependencies. The first phase includes activities such as identifying potential suppliers, negotiating contracts, and obtaining necessary permits and licenses. The second phase involves coordinating logistics and transportation, including arranging for the fuel to be shipped to Ukrainian Danube ports, transferring the fuel to auto tankers, and delivering the fuel to customers. The final phase focuses on project closure activities, such as finalizing financial transactions, conducting post-project evaluations, and preparing for future projects.



The Gantt chart displays the start and end dates for each activity, as well as the duration and dependencies. It also includes critical path analysis, which helps identify the activities that are most critical to the project timeline. The chart allows project managers to track progress, adjust plans, and ensure that the project stays on schedule.

Through the use of a Gantt chart, the project timeline is broken down into manageable tasks with clear start and end dates, allowing for efficient resource allocation and risk management. Effective execution of the project will require strict adherence to the schedule and active monitoring of progress to ensure that the project is completed on time and within budget. By following the Gantt chart, “TD START AGRO” can improve its import process, minimize disruptions, and maximize profits in the highly competitive Ukrainian market.

### **3.2 Predictive assessment of the effectiveness of the import of petroleum products from Turkey by LLC "TD START AGRO”**

The import contract for “TD START AGRO” LLC involves the purchase of petroleum products from a supplier based in Turkey. The contract specifies that the goods to be imported include only a diesel fuel, with a total volume of 6700 metric tons. The agreed price for the goods is \$1228 per metric ton, with a total value of \$8 247 436 million.

The terms of delivery are specified as CIF (Cost, Insurance, and Freight) at the port of Reni in Ukraine, with the supplier responsible for arranging and paying for transportation, insurance, and all other associated costs until the goods are delivered to the port. “TD START AGRO LLC” will be responsible for unloading the goods from the tanker and transferring them to their own carriers for distribution to their customers. [29]

Logistical support will be provided by the supplier, who will ensure that the goods are delivered in accordance with the agreed schedule. “TD START AGRO”

will be responsible for arranging for the necessary permits and licenses required for the importation of the goods into Ukraine.

Payment for the goods will be made in three installments, with 30% due upon the signing of the contract, 40% upon delivery of the goods to the port of Reni, and the final 30% upon successful completion of quality tests on the goods by “TD START AGRO LLC”. Force majeure events such as natural disasters, political unrest, or trade sanctions will be handled in accordance with international trade law and the terms of the contract.

To ensure the success of any business venture, it is important to assess and mitigate the potential risks involved. This is particularly important when it comes to international trade, where various factors such as political instability, regulatory changes, and market fluctuations can significantly impact the import operations of a company. In this context, it is necessary to identify and evaluate the potential risks associated with the import of petroleum products by “TD START AGRO LLC”. This includes determining the exogenous and endogenous risks, as well as the contract risks that may arise during the import process. By understanding these risks and taking appropriate measures to address them, “TD START AGRO” LLC can minimize potential losses and ensure a successful import operation.

Exogenous risks are those that are outside of the control of “TD START AGRO” and are typically caused by external factors such as political instability, changes in economic conditions, or natural disasters. For example, if there were sudden changes in import/export regulations or political unrest in the region, this could pose an exogenous risk to the import operation. [30]

Endogenous risks are those that are related to internal factors within “TD START AGRO” LLC, such as the company's financial stability or the performance of its logistics operations. For instance, if the company experiences a financial setback or there are logistical issues with the transportation of the fuel, this could pose an endogenous risk to the import operation. [30]

Contract risks are those that are specific to the terms of the import contract itself, such as issues with quality control, delivery timelines, or pricing disputes. It is important to carefully review and negotiate the terms of the contract to minimize the likelihood of contract risks.[31]

To effectively manage these risks, “TD START AGRO” LLC should conduct a thorough risk assessment and develop a risk management plan that includes strategies for mitigating potential risks. This might include diversifying suppliers to reduce dependence on any one source, implementing quality control measures, and having contingency plans in place for unforeseen events such as transportation disruptions or changes in market conditions.

Calculating the potential income and expenses associated with importing goods is an essential aspect of conducting any import operation. By performing these calculations, businesses can accurately determine the profitability of the venture and make informed decisions about whether or not to proceed with the import.

In this case, we will be carrying out calculations of potential income from the sale of imported fuel on the domestic market, as well as the expenses associated with importing and distributing the fuel in accordance with the terms of delivery. These calculations will provide valuable insights into the financial feasibility of the project and will help inform strategic decision-making.

So, as it was mentioned earlier, “TD START AGRO” imports 6700 metric tons of fuel from Turkey at a cost of \$1228 per metric ton, which includes all import duties, transportation, and insurance costs. The total cost of this import would be \$8 247 436.

We know that “TD START AGRO” sells this fuel at a price of \$1423 per metric ton in the domestic market, the total revenue generated would be \$9 550 407. This would result in a gross profit of \$1 302 971.

However, “TD START AGRO” would also need to consider other expenses, such as storage and transportation costs, marketing expenses, administrative

expenses, and other miscellaneous costs. Let's assume that these expenses amount to 15% of the total revenue generated, which would be \$195 445.

Taking these expenses into account, the net profit for “TD START AGRO” LLC would be  $\$1\,302\,971 - \$195\,445 = \$1\,107\,525$ .

This calculation shows that “TD START AGRO” need to carefully consider all expenses and factors that may affect their profitability when importing and selling fuel on the domestic market.

When petroleum products are imported into a country, they are typically subject to customs duties, value-added tax (VAT), excise taxes, and other fees. The specific taxes and fees applicable to petroleum imports will depend on the country in question and its tax laws and regulations.

In the case of Ukraine, petroleum imports are subject to a range of taxes and fees, including customs duties, VAT, excise taxes, and ecological tax. The customs duties on petroleum imports are determined by the Harmonized System (HS) of classification and can range from 0% to 6.5% depending on the specific product.

In addition to customs duties, VAT is typically assessed on the value of the imported petroleum products. In Ukraine, the standard VAT rate is 20%, although certain products may be subject to reduced rates or exemptions. Excise taxes are also imposed on. [32]

For “TD START AGRO” the import of petroleum products would be subject to taxation under the "import" customs regime in Ukraine. The exact taxation rates and procedures would depend on a number of factors, including the specific type of petroleum product being imported, the country of origin, and the value of the goods.

In general, import taxation for petroleum products would involve the payment of import duties, value-added tax (VAT), and excise tax. Import duties are typically assessed as a percentage of the value of the goods and can vary depending on the product and the country of origin. VAT is assessed on the total value of the imported goods, including any applicable import duties, and is currently set at a standard rate

of 20% in Ukraine. Excise tax is a type of consumption tax that is levied on specific products, including gasoline and diesel fuel. [33]

It is important to note that there may be additional taxes or fees imposed at the local level, depending on the region in which the goods are imported. Additionally, “TD START AGRO” would need to comply with all relevant customs regulations and procedures, including obtaining the necessary permits and documentation.

Overall, the taxation of imported petroleum products can be complex and can have a significant impact on the cost and profitability of the import operation. “TD START AGRO” would need to carefully consider all taxation requirements and factors when planning and executing their import strategy.

To calculate the potential profit from importing fuel from Turkey, I needed to consider the estimated revenue and the total expenses associated with the import operation.

The estimated revenue can be calculated by multiplying the expected volume of imported fuel by the expected selling price. As we know, “TD START AGRO” imported 6 700 metric tons of diesel fuel from Turkey at a cost of \$1228 per metric ton. The total cost of importing the fuel would be \$8 247 436.

Assuming “TD START AGRO” sells the imported fuel at a markup of 15%-16%, the expected selling price would be \$1423 per metric ton. Therefore, the total revenue from selling the imported fuel would be \$1 107 525.

However, we also need to consider the expenses associated with the import operation, which include the cost of transportation, customs duties, taxes, and other charges. The total expenses associated with the import operation amount to \$300,000.

The net profit can be calculated by subtracting the total expenses from the estimated revenue, which is:

Net Profit = Total Revenue - Total Expenses  
 Net Profit = \$1 107 525 - \$300,000  
 Net Profit = \$870 525 = \*37=32 209 426 UAH.

Therefore, “TD START AGRO” could potentially earn a net profit of 32 209 426 UAH from importing and selling metric tons of diesel fuel from Turkey, assuming all other factors remain constant.

The sale of imported goods on the market of Ukraine is a crucial aspect of “TD START AGRO” LLC business strategy. After successfully importing petroleum products, “TD START AGRO” aims to distribute and sell these goods within the Ukrainian market to meet the demand for fuel.

To effectively sell the imported goods, “TD START AGRO” will employ various marketing and sales strategies. They will leverage their established network of clients and customers, including fuel retailers, gas stations, industrial companies, and other potential buyers in the transportation and energy sectors. By establishing strong relationships and partnerships with these entities, “TD START AGRO” can secure reliable outlets for the sale of their imported goods.

The company will focus on positioning their imported petroleum products competitively in the market, considering factors such as pricing, product quality, and customer service. They will carefully analyze market trends, monitor competitors' activities, and adjust their sales strategies accordingly to stay ahead in this dynamic industry.

“TD START AGRO” will also comply with all regulatory and legal requirements related to the sale of petroleum products in Ukraine. This includes obtaining the necessary licenses, permits, and certifications to ensure compliance with safety, environmental, and quality standards.

Moreover, the company will implement effective inventory management practices to ensure optimal stock levels, minimizing the risk of overstocking or shortage. They will closely monitor market demand, forecast sales, and plan their distribution logistics to efficiently deliver the imported goods to customers across different regions of Ukraine.

By focusing on effective marketing, strategic pricing, strong customer relationships, and compliance with regulations, “TD START AGRO” LLC aims to

maximize the sale of their imported goods in the Ukrainian market. This will not only contribute to their revenue and profitability but also strengthen their position as a reliable supplier of quality petroleum products in the country.

To sum up, this chapter has provided valuable insights into the import process and strategies to enhance its efficiency. By exploring the policies and legal requirements related to the export of petroleum products from Turkey and the import and sale of such products in Ukraine, I have gained a comprehensive understanding of the regulatory framework that governs this trade.

The chapter highlighted the importance of effective organization in terms of human resources and logistics for a successful import operation. By implementing strategies such as recruiting skilled personnel, establishing clear communication channels, and optimizing transportation and storage facilities, “TD START AGRO” can streamline its import process and ensure smooth operations.

The inclusion of a Gantt chart for the TD START AGRO fuel import project has further enhanced our understanding of the project timeline, activities, and dependencies.

The chapter also emphasized the significance of risk management in import operations, specifically highlighting exogenous risks, endogenous risks, and contract risks. By identifying and evaluating these risks, “TD START AGRO” can develop effective risk mitigation strategies and contingency plans to protect its interests and ensure the smooth execution of import contracts.

All things considered, through a comprehensive analysis of the import organization, logistics, risk management, and project planning, this chapter has provided valuable insights and recommendations for “TD START AGRO” LLC to enhance its import operations. By implementing the suggested strategies and effectively managing risks, “TD START AGRO” can optimize its fuel import activities, mitigate potential challenges, and achieve greater efficiency and profitability in its operations.p

As a suggestion, it would be appropriate for “TD START AGRO” to foster partnerships with local suppliers and service providers. “TD START AGRO” LLC can consider establishing partnerships with local suppliers and service providers in both Turkey and Ukraine. Collaborating with local companies can help streamline the sourcing and logistics processes, as well as ensure compliance with local regulations. This can also lead to cost savings, faster response times, and improved overall efficiency.

To ensure continuous improvement, "TD START AGRO" should conduct regular performance evaluations and audits of its import operations. This can involve monitoring key performance indicators, such as delivery times, inventory turnover, and customer satisfaction. By identifying areas for improvement and addressing any bottlenecks or inefficiencies, the company can optimize its processes and achieve greater operational excellence.

In addition, it is important for "TD START AGRO" to stay updated on changes in regulations, including customs requirements, documentation procedures, and quality standards. Furthermore, monitoring market trends and consumer preferences can help the company identify new opportunities and adjust its import strategies accordingly.



## CONCLUSIONS AND SUGGESTIONS

The conclusion of the coursework focuses on the analysis of research on the work of the Ukrainian company “TD START AGRO” and the process of importing petroleum products from Turkey to Ukraine.

Based on the analysis of TD START AGRO's import operation of fuel from Turkey to Ukraine, it can be concluded that the project has significant potential for profitability. The calculation of potential income from the sale of imported fuel on the domestic market indicates a significant profit margin, while the assessment of expenses in accordance with the terms of delivery shows that the project can be carried out with manageable costs. The Gantt chart of the project execution schedule and the logistic chain analysis indicate that the project can be implemented with careful planning and attention to detail.

However, it should be noted that there are also potential risks and challenges, such as compliance with regulatory and legal requirements, as well as possible exogenous and endogenous risks. The taxation peculiarities in the "import" customs regime for petroleum should also be taken into account.

Nevertheless, if the project is implemented successfully, “TD START AGRO” can expect to gain a significant competitive advantage in the fuel distribution market in Ukraine. There is a possibility of further optimization or diversification of the project, such as expanding the geographical or product structure of the import.

In conclusion, the import operation of fuel from Turkey to Ukraine by “TD START AGRO” has the potential to be a highly profitable and successful project if carried out with careful planning and management. The forecast assessment of its effectiveness indicates positive prospects for the company's future growth and development.

In addition to the information provided, it may be worth considering potential challenges or obstacles that could arise during the import operation, such as changes in government policies or regulations, shifts in global oil prices, and geopolitical tensions in the region. It's also important to continually monitor and evaluate the

performance of the import operation to identify areas for improvement and opportunities for further growth and expansion. Finally, it may be beneficial to explore options for diversification and expansion into new markets or product lines to mitigate potential risks and maximize profitability.

Furthermore, the analysis highlights the importance of careful planning and coordination of various aspects of the import operation, such as contract negotiation, logistical support, and financial management. This information can be used to optimize the import process and improve efficiency and cost-effectiveness.

The suggestions for “TD START AGRO”, that are provided in this work, are following:

1. Diversify the supplier base.
2. Establish long-term contracts and strategic partnerships.
3. Explore strategic partnerships with Turkish suppliers.
4. Collaborate with industry stakeholders.
5. Foster partnerships with local suppliers and service providers.
6. Conduct regular performance evaluations and audits.
7. Stay updated on industry regulations and market trends.

Through a careful analysis of the sources and data used, it was established that “TD START AGRO” successfully organizes and provides for the import of petroleum products from Turkey to Ukraine. Also, analysis of import of fuel from Turkey provides “TD START AGRO” with a comprehensive understanding of the opportunities and challenges associated with this type of operation, as well as actionable insights that can be used to improve its performance and achieve sustainable growth.

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## Appendix A

Додаток 1  
до Національного положення (стандарту)  
бухгалтерського обліку 25 "Спрощена фінансова  
звітність"  
(пункт 4 розділу I)

## Фінансова звітність малого підприємства

|  |                           |                           |              |
|--|---------------------------|---------------------------|--------------|
| Підприємство   | Дата (рік, місяць, число) | Коди                      |              |
| <b>ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "ТД СТАРТ АГРО"</b>   | за ЄДРПОУ                 | <b>2023</b>               | <b>01 01</b> |
| Територія Київська   | за КАТОТГГ 1              | <b>42439740</b>           |              |
| Організаційно-правова форма господарювання Товариство з обмеженою відповідальністю                     | за КОПФГ                  | <b>UA8000000001078669</b> |              |
| Вид економічної діяльності Оптова торгівля зерном, необробленим тютюном, насінням і кормами для тварин | за КВЕД                   | <b>240</b>                |              |
| Середня кількість працівників, осіб 11   |                           | <b>46.21</b>              |              |
| Одиниця виміру: тис. грн. з одним десятковим знаком  |                           |                           |              |
| Адреса, телефон проспект Лобановського Валерія, буд. 119, каб. 22, м. Київ, 03039                      |                           |                           | 0508301123   |

I. Баланс на 31 грудня 2022 р.

| Актив   |             | Код рядка    | На початок звітнього року | На кінець звітнього періоду |
|---|-------------|--------------|---------------------------|-----------------------------|
| 1   | 2           | 3            | 4                         |                             |
| <b>I. Необоротні активи</b>   |             |              |                           |                             |
| Нематеріальні активи  | 1000        | 9,0          | 9,0                       |                             |
| Первісна вартість   | 1001        | 10,0         | 10,0                      |                             |
| Накопичена амортизація  | 1002        | ( 1,0 )      | ( 1,0 )                   |                             |
| Незавершені капітальні інвестиції                                       | 1005        | -            | -                         |                             |
| Основні засоби :  | 1010        | -            | 4 819,5                   |                             |
| первісна вартість   | 1011        | -            | 5 047,6                   |                             |
| знос  | 1012        | ( - )        | ( 228,1 )                 |                             |
| Довгострокові біологічні активи   | 1020        | -            | -                         |                             |
| Довгострокові фінансові інвестиції                                      | 1030        | -            | 55,8                      |                             |
| Інші необоротні активи  | 1090        | -            | -                         |                             |
| <b>Усього за розділом I</b>   | <b>1095</b> | <b>9,0</b>   | <b>4 884,3</b>            |                             |
| <b>II. Оборотні активи</b>  |             |              |                           |                             |
| Запаси :  | 1100        | -            | 281,0                     |                             |
| у тому числі готова продукція   | 1103        | -            | 280,2                     |                             |
| Поточні біологічні активи   | 1110        | -            | -                         |                             |
| Дебіторська заборгованість за продукцію, товари, роботи, послуги        | 1125        | -            | 95 953,8                  |                             |
| Дебіторська заборгованість за розрахунками з бюджетом                   | 1135        | 104,5        | 6 043,7                   |                             |
| у тому числі з податку на прибуток                                      | 1136        | -            | -                         |                             |
| Інша поточна дебіторська заборгованість                                 | 1155        | 295,5        | 4 888,8                   |                             |
| Поточні фінансові інвестиції  | 1160        | -            | -                         |                             |
| Гроші та їх еквіваленти   | 1165        | 102,2        | 16 052,9                  |                             |
| Витрати майбутніх періодів  | 1170        | 3,1          | 11,5                      |                             |
| Інші оборотні активи  | 1190        | -            | 2 772,7                   |                             |
| <b>Усього за розділом II</b>  | <b>1195</b> | <b>505,3</b> | <b>126 004,4</b>          |                             |
| <b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b> | <b>1200</b> | <b>-</b>     | <b>-</b>                  |                             |
| <b>Баланс</b>   | <b>1300</b> | <b>514,3</b> | <b>130 888,7</b>          |                             |

## Appendix A continued

| Пасив  | Код рядка   | На початок звітного року | На кінець звітного періоду |
|--|-------------|--------------------------|----------------------------|
| 1  | 2           | 3                        | 4                          |
| <b>I. Власний капітал</b>  |             |                          |                            |
| Зареєстрований (пайовий) капітал   | 1400        | 1 458,1                  | 1 458,1                    |
| Додатковий капітал   | 1410        | -                        | -                          |
| Резервний капітал  | 1415        | -                        | -                          |
| Нерозподілений прибуток (непокритий збиток)  | 1420        | (988,3)                  | (461,0)                    |
| Неоплачений капітал  | 1425        | ( 0,1 )                  | ( 0,1 )                    |
| <b>Усього за розділом I</b>  | <b>1495</b> | <b>469,7</b>             | <b>997,0</b>               |
| <b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>                              |             |                          |                            |
| <b>III. Поточні зобов'язання</b>   |             |                          |                            |
| Короткострокові кредити банків   | 1600        | -                        | -                          |
| Поточна кредиторська заборгованість за:  |             |                          |                            |
| довгостроковими зобов'язаннями   | 1610        | -                        | -                          |
| товари, роботи, послуги  | 1615        | -                        | 106 602,7                  |
| розрахунками з бюджетом  | 1620        | -                        | -                          |
| у тому числі з податку на прибуток   | 1621        | -                        | -                          |
| розрахунками зі страхування  | 1625        | -                        | -                          |
| розрахунками з оплати праці  | 1630        | -                        | -                          |
| Доходи майбутніх періодів  | 1665        | -                        | -                          |
| Інші поточні зобов'язання  | 1690        | 44,6                     | 23 289,0                   |
| <b>Усього за розділом III</b>  | <b>1695</b> | <b>44,6</b>              | <b>129 891,7</b>           |
| <b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b> | <b>1700</b> | <b>-</b>                 | <b>-</b>                   |
| <b>Баланс</b>  | <b>1900</b> | <b>514,3</b>             | <b>130 888,7</b>           |

2. Звіт про фінансові результати  
за \_\_\_\_\_ Рік 2022 \_\_\_\_\_ р.

| Стаття   | Код рядка   | Форма № 2-м Код за ДКУД 1801007 |   |
|--|-------------|---------------------------------|---|
|  |             | За звітний період               | За аналогічний період попереднього року |
| 1  | 2           | 3                               | 4                                       |
| Чистий дохід від реалізації продукції (товарів, робіт, послуг) | 2000        | 1 580 451,7                     | 8 739,6                                 |
| Інші операційні доходи   | 2120        | 13 366,1                        | -                                       |
| Інші доходи  | 2240        | -                               | -                                       |
| <b>Разом доходи (2000 + 2120 + 2240)</b>                       | <b>2280</b> | <b>1 593 817,8</b>              | <b>8 739,6</b>                          |
| Собівартість реалізованої продукції (товарів, робіт, послуг)   | 2050        | ( 1 557 024,0 )                 | ( 8 490,1 )                             |
| Інші операційні витрати  | 2180        | ( 36 266,5 )                    | ( 975,3 )                               |
| Інші витрати   | 2270        | ( - )                           | ( - )                                   |
| <b>Разом витрати (2050 + 2180 + 2270)</b>                      | <b>2285</b> | <b>( 1 593 290,5 )</b>          | <b>( 9 465,4 )</b>                      |
| Фінансовий результат до оподаткування (2280 – 2285)            | 2290        | 527,3                           | (725,8)                                 |
| Податок на прибуток  | 2300        | ( - )                           | ( - )                                   |
| <b>Чистий прибуток (збиток) (2290 – 2300)</b>                  | <b>2350</b> | <b>527,3</b>                    | <b>(725,8)</b>                          |

Керівник

ПАНІН ПАВЛО ВАЛЕРІЙОВИЧ

(підпис)

(ініціали, прізвище)

Головний бухгалтер

(підпис)

(ініціали, прізвище)

<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

## Appendix B

Додаток 1  
до Національного положення (стандарту)  
бухгалтерського обліку 25 "Спрошена фінансова  
звітність"  
(пункт 4 розділу I)

## Фінансова звітність малого підприємства

|  |   |                           |                    |    |    |
|--|---|---------------------------|--------------------|----|----|
| Підприємство                               | ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "ТД СТАРТ АГРО"                     | Дата (рік, місяць, число) | 2022               | 01 | 01 |
| Територія                                  | КИЇВСЬКА  | за ЄДРПОУ                 | 42439740           |    |    |
| Організаційно-правова форма господарювання | ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ                                     | за КАТОТТГ                | UA8000000001078669 |    |    |
| Вид економічної діяльності                 | Оптова торгівля зерном, необробленим тютюном, насінням і кормами для тварин | за КОПФГ                  | 240                |    |    |
| Середня кількість працівників, осіб        | 4   | за КВЕД                   | 46.21              |    |    |
| Одиниця виміру:                            | тис. грн. з одним десятковим знаком   |                           |                    |    |    |
| Адреса, телефон                            | проспект Лобановського Валерія, буд. 119, каб. 22, м. Київ, 03039           |                           | 0675575080         |    |    |

## I. Баланс на 31 грудня 2021 р.

| Актив   | Код рядка   | Форма № 1-м Код за ДКУД 1801006 |                            |
|---|-------------|---------------------------------|----------------------------|
|   |             | На початок звітного року        | На кінець звітного періоду |
| 1   | 2           | 3                               | 4                          |
| <b>I. Необоротні активи</b>   |             |                                 |                            |
| Нематеріальні активи  | 1000        | 9,0                             | 9,0                        |
| Первісна вартість   | 1001        | 10,0                            | 10,0                       |
| Накопичена амортизація  | 1002        | ( 1,0 )                         | ( 1,0 )                    |
| Незавершені капітальні інвестиції                                       | 1005        | -                               | -                          |
| Основні засоби :  | 1010        | -                               | -                          |
| первісна вартість   | 1011        | -                               | -                          |
| знос  | 1012        | ( - )                           | ( - )                      |
| Довгострокові біологічні активи   | 1020        | -                               | -                          |
| Довгострокові фінансові інвестиції                                      | 1030        | -                               | -                          |
| Інші необоротні активи  | 1090        | -                               | -                          |
| <b>Усього за розділом I</b>   | <b>1095</b> | <b>9,0</b>                      | <b>9,0</b>                 |
| <b>II. Оборотні активи</b>  |             |                                 |                            |
| Запаси :  | 1100        | -                               | -                          |
| у тому числі готова продукція   | 1103        | -                               | -                          |
| Поточні біологічні активи   | 1110        | -                               | -                          |
| Дебіторська заборгованість за продукцію, товари, роботи, послуги        | 1125        | -                               | -                          |
| Дебіторська заборгованість за розрахунками з бюджетом                   | 1135        | 57,7                            | 104,5                      |
| у тому числі з податку на прибуток                                      | 1136        | -                               | -                          |
| Інша поточна дебіторська заборгованість                                 | 1155        | 291,7                           | 295,5                      |
| Поточні фінансові інвестиції  | 1160        | -                               | -                          |
| Гроші та їх еквіваленти   | 1165        | 56,1                            | 102,2                      |
| Витрати майбутніх періодів  | 1170        | 2,4                             | 3,1                        |
| Інші оборотні активи  | 1190        | -                               | -                          |
| <b>Усього за розділом II</b>  | <b>1195</b> | <b>407,9</b>                    | <b>505,3</b>               |
| <b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b> |             |                                 |                            |
| <b>Баланс</b>   | <b>1300</b> | <b>416,9</b>                    | <b>514,3</b>               |



## Appendix B continued

| Пасив  | Код рядка   | На початок звітного року | На кінець звітного періоду |
|--|-------------|--------------------------|----------------------------|
| 1  | 2           | 3                        | 4                          |
| <b>I. Власний капітал</b>  |             |                          |                            |
| Зареєстрований (пайовий) капітал   | 1400        | 1 000,1                  | 1 458,1                    |
| Додатковий капітал   | 1410        | -                        | -                          |
| Резервний капітал  | 1415        | -                        | -                          |
| Нерозподілений прибуток (непокритий збиток)  | 1420        | (262,5)                  | (988,3)                    |
| Неоплачений капітал  | 1425        | ( 372,1 )                | ( 0,1 )                    |
| <b>Усього за розділом I</b>  | <b>1495</b> | <b>365,5</b>             | <b>469,7</b>               |
| <b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>                              |             |                          |                            |
| <b>III. Поточні зобов'язання</b>   |             |                          |                            |
| Короткострокові кредити банків   | 1600        | -                        | -                          |
| Поточна кредиторська заборгованість за:  |             |                          |                            |
| довгостроковими зобов'язаннями   | 1610        | -                        | -                          |
| товари, роботи, послуги  | 1615        | -                        | -                          |
| розрахунками з бюджетом  | 1620        | -                        | -                          |
| у тому числі з податку на прибуток   | 1621        | -                        | -                          |
| розрахунками зі страхування  | 1625        | -                        | -                          |
| розрахунками з оплати праці  | 1630        | -                        | -                          |
| Доходи майбутніх періодів  | 1665        | -                        | -                          |
| Інші поточні зобов'язання  | 1690        | 51,4                     | 44,6                       |
| <b>Усього за розділом III</b>  | <b>1695</b> | <b>51,4</b>              | <b>44,6</b>                |
| <b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b> | <b>1700</b> | <b>-</b>                 | <b>44,6</b>                |
| <b>Баланс</b>  | <b>1900</b> | <b>416,9</b>             | <b>514,3</b>               |

2. Звіт про фінансові результати  
за Рік 2021 р.

| Стаття   | Код рядка   | Форма № 2-м Код за ДКУД 1801007 |   |
|--|-------------|---------------------------------|---|
|  |             | За звітний період               | За аналогічний період попереднього року |
| 1  | 2           | 3                               | 4                                       |
| Чистий дохід від реалізації продукції (товарів, робіт, послуг) | 2000        | 8 739,6                         | -                                       |
| Інші операційні доходи   | 2120        | -                               | -                                       |
| Інші доходи  | 2240        | -                               | -                                       |
| <b>Разом доходи (2000 + 2120 + 2240)</b>                       | <b>2280</b> | <b>8 739,6</b>                  | <b>-</b>                                |
| Собівартість реалізованої продукції (товарів, робіт, послуг)   | 2050        | ( 8 490,1 )                     | ( - )                                   |
| Інші операційні витрати  | 2180        | ( 975,3 )                       | ( 262,5 )                               |
| Інші витрати   | 2270        | ( - )                           | ( - )                                   |
| <b>Разом витрати (2050 + 2180 + 2270)</b>                      | <b>2285</b> | <b>( 9 465,4 )</b>              | <b>( 262,5 )</b>                        |
| Фінансовий результат до оподаткування (2280 – 2285)            | 2290        | (725,8)                         | (262,5)                                 |
| Податок на прибуток  | 2300        | ( - )                           | ( - )                                   |
| <b>Чистий прибуток (збиток) (2290 – 2300)</b>                  | <b>2350</b> | <b>(725,8)</b>                  | <b>(262,5)</b>                          |

Керівник

(підпис)

ПАНІН ПАВЛО ВАЛЕРІЙОВИЧ

(ініціали, прізвище)

Головний бухгалтер

(підпис)

(ініціали, прізвище)

<sup>1</sup> Кодифікатор адміністративно-територіальних одиниць та територій територіальних громад

## Appendix C

Додаток 1  
до Національного положення (стандарту)  
бухгалтерського обліку 25 "Спрощена фінансова  
звітність"  
(пункт 5 розділу I)

## Фінансова звітність малого підприємства

|  |   |            |       |
|--|---|------------|-------|
| Підприємство   | Дата(рік,місяць,число)  | Коди       |       |
| <b>ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ "ТД СТАРТ АГРО"</b> | за ЄДРПОУ   | 2021       | 01 01 |
| Територія  | за КОАТУУ   | 42439740   |       |
| Організаційно-правова форма господарювання                     | за КОПФГ  | 8039100000 |       |
| Вид економічної діяльності                                     | за КВЕД   | 240        |       |
| Середня кількість працівників, осіб                            |   | 46.21      |       |
| Одиниця виміру:  | тис. грн. з одним десятковим знаком                               |            |       |
| Адреса, телефон  | проспект Лобановського Валерія, буд. 119, каб. 22, м. Київ, 03039 | 0687360505 |       |

1.Баланс на 31 грудня 2020 р.

| Актив   |             | Код рядка | На початок звітнього року | На кінець звітнього періоду |
|---|-------------|-----------|---------------------------|-----------------------------|
| 1   | 2           | 3         | 4                         |                             |
| <b>I. Необоротні активи</b>   |             |           |                           |                             |
| Нематеріальні активи  | 1000        | -         | -                         |                             |
| первісна вартість   | 1001        | -         | -                         |                             |
| накопичена амортизація  | 1002        | ( - )     | ( - )                     |                             |
| Незавершені капітальні інвестиції                                       | 1005        | -         | -                         |                             |
| Основні засоби :  | 1010        | -         | 9,0                       |                             |
| первісна вартість   | 1011        | -         | 10,0                      |                             |
| знос  | 1012        | ( - )     | ( 1,0 )                   |                             |
| Довгострокові біологічні активи   | 1020        | -         | -                         |                             |
| Довгострокові фінансові інвестиції                                      | 1030        | -         | -                         |                             |
| Інші необоротні активи  | 1090        | -         | -                         |                             |
| <b>Усього за розділом I</b>   | <b>1095</b> | -         | 9,0                       |                             |
| <b>II. Оборотні активи</b>  |             |           |                           |                             |
| Запаси :  | 1100        | -         | -                         |                             |
| у тому числі готова продукція   | 1103        | -         | -                         |                             |
| Поточні біологічні активи   | 1110        | -         | -                         |                             |
| Дебіторська заборгованість за продукцію, товари, роботи, послуги        | 1125        | -         | -                         |                             |
| Дебіторська заборгованість за розрахунками з бюджетом                   | 1135        | -         | 57,7                      |                             |
| у тому числі з податку на прибуток                                      | 1136        | -         | -                         |                             |
| Інша поточна дебіторська заборгованість                                 | 1155        | -         | 291,7                     |                             |
| Поточні фінансові інвестиції  | 1160        | -         | -                         |                             |
| Гроші та їх еквіваленти   | 1165        | -         | 56,1                      |                             |
| Витрати майбутніх періодів  | 1170        | -         | 2,4                       |                             |
| Інші оборотні активи  | 1190        | -         | -                         |                             |
| <b>Усього за розділом II</b>  | <b>1195</b> | -         | 407,9                     |                             |
| <b>III. Необоротні активи, утримувані для продажу, та групи вибуття</b> | <b>1200</b> | -         | -                         |                             |
| <b>Баланс</b>   | <b>1300</b> | -         | 416,9                     |                             |

## Appendix C continued

| Пасив  | Код рядка   | На початок звітного року | На кінець звітного періоду |
|--|-------------|--------------------------|----------------------------|
| 1  | 2           | 3                        | 4                          |
| <b>I. Власний капітал</b>  |             |                          |                            |
| Зареєстрований (пайовий) капітал   | 1400        | 100,0                    | 1 000,1                    |
| Додатковий капітал   | 1410        | -                        | -                          |
| Резервний капітал  | 1415        | -                        | -                          |
| Нерозподілений прибуток (непокритий збиток)  | 1420        | -                        | (262,5)                    |
| Неоплачений капітал  | 1425        | ( 100,0 )                | ( 372,1 )                  |
| <b>Усього за розділом I</b>  | <b>1495</b> | -                        | 365,5                      |
| <b>II. Довгострокові зобов'язання, цільове фінансування та забезпечення</b>                              |             |                          |                            |
| <b>III. Поточні зобов'язання</b>   |             |                          |                            |
| Короткострокові кредити банків   | 1600        | -                        | -                          |
| Поточна кредиторська заборгованість за:  |             |                          |                            |
| довгостроковими зобов'язаннями   | 1610        | -                        | -                          |
| товари, роботи, послуги  | 1615        | -                        | -                          |
| розрахунками з бюджетом  | 1620        | -                        | -                          |
| у тому числі з податку на прибуток   | 1621        | -                        | -                          |
| розрахунками зі страхування  | 1625        | -                        | -                          |
| розрахунками з оплати праці  | 1630        | -                        | -                          |
| Доходи майбутніх періодів  | 1665        | -                        | -                          |
| Інші поточні зобов'язання  | 1690        | -                        | 51,4                       |
| <b>Усього за розділом III</b>  | <b>1695</b> | -                        | 51,4                       |
| <b>IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття</b> | <b>1700</b> | -                        | -                          |
| <b>Баланс</b>  | <b>1900</b> | -                        | 416,9                      |

2. Звіт про фінансові результати  
за Рік 2020 р.

| Стаття   | Код рядка   | Форма № 2-м Код за ДКУД 1801007 |   |
|--|-------------|---------------------------------|---|
|  |             | За звітний період               | За аналогічний період попереднього року |
| 1  | 2           | 3                               | 4                                       |
| Чистий дохід від реалізації продукції (товарів, робіт, послуг) | 2000        | -                               | -                                       |
| Інші операційні доходи   | 2120        | -                               | -                                       |
| Інші доходи  | 2240        | -                               | -                                       |
| <b>Разом доходи (2000 + 2120 + 2240)</b>                       | <b>2280</b> | -                               | -                                       |
| Собівартість реалізованої продукції (товарів, робіт, послуг)   | 2050        | ( - )                           | ( - )                                   |
| Інші операційні витрати  | 2180        | ( 262,5 )                       | ( - )                                   |
| Інші витрати   | 2270        | ( - )                           | ( - )                                   |
| <b>Разом витрати (2050 + 2180 + 2270)</b>                      | <b>2285</b> | ( 262,5 )                       | ( - )                                   |
| Фінансовий результат до оподаткування (2280 – 2285)            | 2290        | (262,5)                         | -                                       |
| Податок на прибуток  | 2300        | ( - )                           | ( - )                                   |
| <b>Чистий прибуток (збиток) (2290 – 2300)</b>                  | <b>2350</b> | (262,5)                         | -                                       |

Керівник

(підпис)

ПАНІН ПАВЛО ВАЛЕРІЙОВИЧ

(ініціали, прізвище)

Головний бухгалтер

(підпис)

(ініціали, прізвище)

## ТОВ "ТД СТАРТ АГРО"

## Оборотно-сальдова відомість за 05.09.2018 - 16.11.2022

Виведені дані: БО (дані бухгалтерського обліку)

Одиниця виміру: гривня

| Рахунок              | Обороти за період |                  | Сальдо на кінець періоду |               |
|----------------------|-------------------|------------------|--------------------------|---------------|
|                      | Дебет             | Кредит           | Дебет                    | Кредит        |
| Контрагенти          |                   |                  |                          |               |
| Договори             |                   |                  |                          |               |
| 361                  | 1 400 698 718,01  | 1 311 282 827,21 | 108 830 521,92           | 19 414 631,12 |
| АБАТАК               | 9 820 528,00      | 9 820 528,00     |                          |               |
| Автотранссервіс      | 2 010 800,00      | 2 010 800,00     |                          |               |
| АГРО-ТЕХНОЛОДЖИ      | 1 285 375,00      | 1 285 375,00     |                          |               |
| Агрофірма"Схід Агро  | 3 021 352,50      | 3 021 352,50     |                          |               |
| АККОРД               | 3 846 404,51      | 3 846 404,50     | 0,01                     |               |
| АЛМА ВІН             | 6 765 802,10      | 6 765 844,02     |                          | 41,92         |
| АМІК УКРАЇНА         | 61 762 751,92     | 60 493 803,81    | 1 268 948,11             |               |
| АРНА ФГ              | 1 199 440,00      | 1 199 440,00     |                          |               |
| БЕРЕЗНЕГУВАТЕ        | 1 449 471,00      | 1 428 000,00     | 21 471,00                |               |
| БЕСТ НАФТА           | 22 678 297,53     | 28 465 340,29    |                          | 5 787 042,76  |
| БЕЛ-ТРАНС            | 3 287 134,56      | 3 287 134,56     |                          |               |
| ВЕО ТРЕЙД            | 101 152 351,38    | 101 926 814,80   |                          | 774 463,42    |
| Відродження          | 1 432 936,00      | 1 432 936,00     |                          |               |
| ВОЗНЕСЕНСЬКЕ         | 1 435 752,00      | 1 433 100,00     | 2 652,00                 |               |
| ВОРОНОВИЦЬКЕ ХПП     | 5 443 640,20      | 6 423 415,00     |                          | 979 774,80    |
| ВТ ГРУП (П)          | 471 629,00        | 471 629,00       |                          |               |
| ГРАНД-ВАНТАЖ         | 5 224 667,51      | 5 224 667,50     | 0,01                     |               |
| ГУД ОЙЛ              | 35 683 681,77     |                  | 35 683 681,77            |               |
| ГУРАЛЬНЯ БРУНИЦЬКИХ  | 15 633 157,51     | 15 633 157,51    |                          |               |
| ДАЙНА                | 10 942 725,00     | 10 942 725,00    |                          |               |
| ДАРУ - ДАР           | 1 417 350,09      |                  | 1 417 350,09             |               |
| ДЕБОРО               | 240 000,00        | 240 000,00       |                          |               |
| ДЕК                  | 1 581 465,20      | 1 581 465,20     |                          |               |
| ДЕНОЛ                | 288 000,00        | 288 000,00       |                          |               |
| ДИФЕНС-МЕТАЛ         | 1 260 270,68      | 1 260 270,68     |                          |               |
| ДІНЕКС - ТРЕЙД       | 1 312 486,91      | 1 312 486,91     |                          |               |
| ДІНЕКС-АГРО          |                   | 2 376 000,00     |                          | 2 376 000,00  |
| ДНІПРОАГРОАЛПЯНС     | 3 037 316,01      | 3 037 316,01     |                          |               |
| ДНІПРОВСЬКИЙ КПК     | 1 877 440,05      | 1 877 440,05     |                          |               |
| ДНІПРОГАЗСТРОЙРЕСУРС | 5 109 719,27      | 3 553 000,00     | 1 556 719,27             |               |
| ЕКО-СЕРВІС           | 6 614 879,00      | 6 614 879,00     |                          |               |
| ЕКСПАНСІЯ            | 1 606 432,80      | 1 331 100,00     | 275 332,80               |               |
| ЄВРО НАФТА           | 47 816 851,90     | 47 816 851,90    |                          |               |
| ЄЛАНЕЦЬКЕ            | 1 431 978,00      | 1 428 000,00     | 3 978,00                 |               |
| ЗЕНІТ ПЛЮС           | 2 546 502,62      | 2 546 502,62     |                          |               |
| ІНКАМ ТРЕЙД          | 546 509 669,23    | 546 509 669,23   |                          |               |
| ІНКОМ - М            | 277 500,00        | 277 500,00       |                          |               |
| ІРЧА                 | 37 365 435,57     | 37 365 435,57    |                          |               |
| КАЛИНА-СЕРВІС        | 460 000,00        | 460 000,00       |                          |               |
| КАРГО ОІЛ            | 4 427 152,50      | 4 427 152,50     |                          |               |
| КМ ЕНЕРДЖИ           | 1 613 277,48      | 1 613 277,48     |                          |               |
| КОНКРІТ ГРУП         | 39 415 790,65     | 39 415 790,55    | 0,10                     |               |
| ЛОШАКОВА ГУТА        | 424 692,00        | 424 692,00       |                          |               |
| ЛПС-ТРЕЙД            | 2 749 964,00      | 2 749 964,00     |                          |               |
| ЛЮКС ОІЛ ТРЕЙД       | 13 460 907,95     | 12 660 610,26    | 800 297,69               |               |
| МАКАРІВТРАНССЕРВІС   | 904 820,06        | 904 820,06       |                          |               |
| МАЯК                 | 244 000,00        | 244 000,00       |                          |               |
| МЕРКОЙЛ              | 29 847 160,00     | 29 847 160,00    |                          |               |
| МОРЯК СФГ            | 330 000,01        | 330 000,01       |                          |               |
| НАФТА ЕНЕРДЖИ ОІЛ    | 1 500 000,00      | 1 500 000,00     |                          |               |
| НАФТА-ПРОФІ          | 440 000,00        | 440 000,00       |                          |               |
| НЕОН ГРУП            | 1 616 296,61      | 1 616 296,61     |                          |               |
| НІАГАРА-ПЛЮС         | 2 352 144,24      | 2 015 692,15     | 336 452,09               |               |
| НІКА-АГРОТРЕЙД       | 152 397,62        | 152 397,62       |                          |               |
| НІКАТРАК             | 6 806 738,23      | 5 504 238,23     | 1 302 500,00             |               |
| ОВІС ТРЕЙД           | 33 435 217,68     | 33 435 217,68    |                          |               |
| ОІЛ ПІВДЕНЬ          | 7 483 646,67      | 7 483 646,68     |                          | 0,01          |
| ОІЛ-ДРАЙВ            | 744 000,05        | 744 000,05       |                          |               |
| ОЙЛ ПРОДАКШН         | 0,01              |                  | 0,01                     |               |
| ОЙЛ ПРОМ ЛЮКС ТОВ    | 6 797 730,44      | 6 648 688,62     | 149 041,82               |               |

## Appendix D continued

|                                 |                         |                         |                       |                      |
|---------------------------------|-------------------------|-------------------------|-----------------------|----------------------|
| ОМ-Транссервіс                  | 1 420 413,50            | 1 414 000,00            | 6 413,50              |                      |
| Паркінг+                        | 10 778 538,83           |                         | 10 778 538,83         |                      |
| ПЕНТОЙЛ                         | 1 949 168,66            | 1 949 168,66            |                       |                      |
| Перемога                        | 3 022 696,50            | 3 022 696,50            |                       |                      |
| Південьагропереробка            | 1 450 000,00            | 1 450 000,00            |                       |                      |
| ПОЛТАВА-ПЕТРОЛ                  | 4 800 000,00            | 4 800 000,00            |                       |                      |
| ПРЕМ'ЄР                         | 2 261 248,02            | 2 000 000,00            | 261 248,02            |                      |
| РБС-ТЕХ                         | 1 395 763,22            | 1 200 000,00            | 195 763,22            |                      |
| Реконструкція                   | 2 671 200,00            | 2 671 200,00            |                       |                      |
| РІДА ГРУПП                      | 3 981 760,00            | 3 981 760,00            |                       |                      |
| РОЯЛ РЕСУРС                     | 28 948 222,92           | 28 259 353,42           | 688 869,50            |                      |
| СБ ОІЛ                          | 576 000,00              | 576 000,00              |                       |                      |
| СВІТАЛ                          | 2 852 712,48            | 2 852 712,48            |                       |                      |
| СЕПОСТАВКА                      | 10 090 615,76           |                         | 10 090 615,76         |                      |
| СК АВТОСТРОЙ                    | 2 758 191,80            | 12 255 500,00           |                       | 9 497 308,20         |
| СП ЛІДЕР                        | 76 385 397,58           | 73 027 500,76           | 3 357 896,82          |                      |
| СТАНДАРТ ГРУП                   | 2 796 997,28            | 2 796 997,28            |                       |                      |
| СТЕЛС ОЙЛ ГРУП                  | 19 994 714,07           | 19 994 714,07           |                       |                      |
| Стрімз Кепітал                  | 11 903 448,00           |                         | 11 903 448,00         |                      |
| СТРОЙНАВІГАТОР                  | 402 483,21              |                         | 402 483,21            |                      |
| Стройсервіс ЮГ                  | 5 597 829,58            | 5 552 269,58            | 45 560,00             |                      |
| ТАТ ОІЛ                         | 3 913 735,01            | 3 913 735,01            |                       |                      |
| ТВК ЕЛІНА                       | 1 297 515,20            | 1 297 515,20            |                       |                      |
| ТЕНДЕР ПЕТРОЛЕУМ                | 2 436 935,20            | 1 219 721,50            | 1 217 213,70          |                      |
| ТЕРМІНАЛ                        | 3 750 116,38            | 3 750 116,38            |                       |                      |
| ТОВ "БК"ЕСКАДОР"                | 2 438 341,00            |                         | 2 438 341,00          |                      |
| ТОМАС ОІЛ                       | 432 000,00              | 432 000,00              |                       |                      |
| ТРАНСНАФТА - СЕРВІС             | 24 267 607,62           | 24 267 607,60           | 0,02                  |                      |
| ТРАНСНЕФТЬ ГРУПП                | 2 523 679,10            | 2 523 679,11            |                       | 0,01                 |
| УРОЖАЙНА                        | 17 776 149,07           |                         | 17 776 149,07         |                      |
| ФАЛКОН ОЙЛ ГРУП                 | 10 773 619,91           | 10 773 619,91           |                       |                      |
| ФОП Кушнірюк Іван Степанович    | 5 835 605,35            | 5 177 378,59            | 658 226,76            |                      |
| ФОП Луківський Іван Георгійович | 5 685 431,86            | 3 563 817,00            | 2 121 614,86          |                      |
| ФОП Оришук Никита Михайлович    | 5 942 763,48            | 3 070 750,00            | 2 872 013,48          |                      |
| ФОП Шинкарюк Віталій Степанович | 5 798 451,40            | 4 600 750,00            | 1 197 701,40          |                      |
| ЯНА с/г                         | 1 742 235,00            | 1 742 235,00            |                       |                      |
| <b>Всього</b>                   | <b>1 400 698 718,01</b> | <b>1 311 282 827,21</b> | <b>89 415 890,80</b>  |                      |
| <b>Разом розгорнуте</b>         | <b>1 400 698 718,01</b> | <b>1 311 282 827,21</b> | <b>108 830 521,92</b> | <b>19 414 631,12</b> |

Відповідальний:

(посада)

(підпис)

(розшифровка підпису)

## ТОВ "ТД СТАРТ АГРО"

## Оборотно-сальдова відомість за 05.09.2018 - 16.11.2022

Виведені дані: БО (дані бухгалтерського обліку)

Одиниця виміру: гривня

| Рахунок<br>Контрагенти<br>Період | Обороти за період |                  | Сальдо на кінець періоду |               |
|----------------------------------|-------------------|------------------|--------------------------|---------------|
|                                  | Дебет             | Кредит           | Дебет                    | Кредит        |
|                                  | 1 173 705 399,20  | 1 217 475 111,20 |                          | 43 769 712,00 |
| АЛМА ВІН                         | 1 537 469,50      |                  | 1 537 469,50             |               |
| АМЕРГО ГРУП                      | 20 137 908,81     | 21 627 256,33    |                          | 1 489 347,52  |
| АНВІТРЕЙД                        | 2 784 113,70      | 2 784 113,70     |                          |               |
| БІЛЛІОН ГАЗ                      | 5 322 355,00      | 5 322 355,00     |                          |               |
| ГАЗТРИМ                          | 1 221 293,72      | 1 221 293,72     |                          |               |
| ДНІПРОГАЗСТРОЙРЕСУРС             | 4 660 920,00      | 4 660 920,00     |                          |               |
| ЕСКАДРА ВА                       | 1 581 590,00      | 1 746 244,68     |                          | 164 654,68    |
| ІНКАМ ТРЕЙД                      | 2 095 290,02      | 2 095 290,02     |                          |               |
| Інтергаз                         | 111 750,00        |                  |                          | 111 750,00    |
| КАРГО ОІЛ                        | 4 511 590,50      | 3 407 988,00     | 1 103 602,50             |               |
| НОВУС УКРАЇНА                    | 1 281 990,24      | 1 281 990,24     |                          |               |
| ОПТИМУС ТРАЛ                     | 150 000,00        |                  | 150 000,00               |               |
| Петромарк ЛТД                    | 4 363 737,00      | 4 363 737,00     |                          |               |
| ПОЛТАВА ГАЗТРЕЙД                 | 14 668 827,05     | 14 668 827,05    |                          |               |
| Проімпекс ЛТД                    | 570 471,07        | 570 471,07       |                          |               |
| СК АВТОСТРОЙ                     | 1 083 481 060,69  | 1 151 442 093,80 |                          | 67 961 033,11 |
| Т.Д.Т.                           | 19 263 129,40     |                  | 19 263 129,40            |               |
| ТЕРМІНАЛ СИСТЕМ                  | 3 679 375,00      | 3,09             | 3 679 371,91             |               |
| ТОВ "АВ-НАФТА"                   | 180 000,00        | 180 000,00       |                          |               |
| ТРАНСНАФТА-ОІЛ                   | 620 925,00        | 620 925,00       |                          |               |
| ФОП Кузьменко Дмитро             | 357 142,50        | 357 142,50       |                          |               |
| ФОП ЛЕБІДЬ ПАВЛО                 | 787 500,00        | 787 500,00       |                          |               |
| ЮСТУМ ІНЖИНИРИНГ                 | 336 960,00        | 336 960,00       |                          |               |
| Всього                           | 1 173 705 399,20  | 1 217 475 111,20 |                          | 43 769 712,00 |

Відповідальний:

(посада)

(підпис)

(розшифровка підпису)

SCIENTIA DIFFICILIS SED FRUCTUOSA