

State University of Trade and Economics
The Department of International Management

FINAL QUALIFYING PAPER

on the topic:

**«MANAGEMENT OF IMPORT OF INDUSTRIAL EQUIPMENT FROM
EUROPEAN COUNTRIES**

(according to the materials of PE “Steiner-Ukraine”, Kyiv)»

Student of the 4th year, group 7ab
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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

«Management of import of industrial equipment from European countries

(according to the materials of PE “Steiner-Ukraine”, Kyiv)».

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2. Deadline for the submission of completed final qualifying paper by the student is «22» May 2023

3. Target installation and initial data to final qualifying paper

The purpose of the final qualifying paper is organization of effective management of import of industrial equipment on the example of PE "Steiner-Ukraine".

The object of the final qualifying is the process of management of import from European countries.

The subject of the final qualifying paper is methodical and practical aspects of import management from European countries on PE "Steiner-Ukraine".

4. Consultants are Yuliya Demkiv and Lyudmyla Serova.

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

Introduction

Chapter 1. Research of the activity of the subject of FEA PE “Steiner-Ukraine”

1.1. Assessment of production and economic activity, financial condition and total income of PE “Steiner-Ukraine”

Study of the financial condition and total income of the entity for 3 years. Analysis of economic (trade) activities of the company. Analysis of main financial indicators of the company.

1.2. Analysis of import activity of PE “Steiner-Ukraine”

Research of foreign economic activity of the enterprise with definition of geographical structure of import operations, commodity structure of imported goods.

Chapter 2. Justification of the choice of the countries for organizing the import of industrial equipment

2.1. Analysis of the world market of production equipment

Study of the current state of the world market of industrial equipment. Study of world exports of production equipment over 3 years. Identifying the leading countries in the export of industrial equipment in the world. Price level research.

2.2 Research of the Ukrainian market of production equipment

Identifying the leading countries in the export of industrial equipment to Ukraine. Price level research. Identification of local importers (competitors). Analysis volumes of consumption of industrial equipment in Ukraine. Investigation the custom fees on imported industrial equipment.

Chapter 3. Implementation of administrative decision regarding PE “Steiner-Ukraine” imports of industrial equipment from European countries

3.1. Organizational structure of the import operation of production equipment of PE “Steiner-Ukraine”

Compliance with the regulatory police and legal requirements of Ukraine and Germany. Availability of resources for suggested import operation. The algorithm of organization of import operations. Justification of the choice of partner country, method of logistics and basic terms of delivery.

3.2. Predictive evaluation of the effectiveness of the import of production equipment by PE “Steiner-Ukraine” to Ukrainian market from the EU countries

Carrying out calculations of potential income from the sale of imported goods on the domestic market. Detailing the content of the Contract. Definition of risks.

Conclusions and proposals

References

Additional

6. Calendar plan of the final qualifying paper

№	Stages of the final qualifying paper	Terms of the final qualifying paper	
		plan	fact
1	Approval of the content of the final paper	15.12.2022	15.12.2022
2	Collection of information	01.02.2023	01.02.2023
3	Writing and submitting for review the first chapter of the final paper	15.03.2023	15.03.2023
4	Writing and submitting for review the second chapter of the final paper	10.04.2023	10.04.2023
5	Writing and submitting for review the third chapter of the final paper	05.05.2023	05.05.2023
6	Check of the final paper	15.05.2023	15.05.2023
7	Completion of the final paper	22.05.2023	22.05.2023

7. Date of issuance of the task «01» February 2023

8. Scientific adviser of the final qualifying paper Demkiv Y.M.

9. Guarantor of the educational program Pyankova O.V.

10. The task was accepted by the student Romanok A. I.

11. Resume of scientific adviser about the final qualifying paper

The graduation thesis is devoted to the practical aspects of organizing the import of industrial equipment to Ukraine from Germany. The author conducted a rather in-depth study of the economic activity of the company "Steiner-Ukraine". A detailed analysis of the global and Ukrainian markets of industrial equipment deserves attention. For greater complexity, it would be advisable to add data on specific trends, innovations and prospects for market development. The rationale for importing equipment is structurally based on methodological requirements. Tasks of research in the work have been completed.

Graduation qualification work on the topic "Management of import of industrial equipment from European countries (according to the materials of PE "Steiner-Ukraine", Kyiv)" can be recommended for defense.

Scientific adviser of a final qualifying paper

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Note about preliminary paper defense

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12. Resume about a final qualifying paper

A final qualifying paper of the student

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The final qualifying paper of student Romanok Anna Ivanivna may be admitted to the defense in the Examination Board.

Guarantor of the educational program

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« _____ » _____ 2023

ANNOTATION

Romanok Anna Ivanivna. « Management of import of industrial equipment from European countries (according to the materials of PE “Steiner-Ukraine”, Kyiv)».

Final qualifying paper in the specialty «Management», educational program «Management of foreign economic activity». State University of Trade and Economics. Kyiv, 2023.

The final qualifying paper is devoted to practical aspects of the organization of import of industrial equipment from the European countries, which includes: study of foreign economic activity of the enterprise, analysis of financial condition and total income of the entity for 3 years, analysis of the world market of industrial equipment, study of import operations of industrial equipment, study the geographical structure of import operations of the enterprise, justification of the Germany choice as a counterparty for the organization of imports of spare parts for industrial equipment, implementation of management decision on imports through organizational support and forecast assessment of the effectiveness of supplies of industrial equipment to Ukraine from Germany.

Key words: subject of foreign economic activity, imports, industrial equipment, management decision, organizational support, European countries, Germany.

АНОТАЦІЯ

Романок Анна Іванівна. «Управління імпортом промислового обладнання з країн Європи (за матеріалами ПП «Штайнер-Україна», м. Київ)».

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

Випускна кваліфікаційна робота присвячена практичним аспектам організації імпорту промислового обладнання з країн Європи, що включає: дослідження зовнішньоекономічної діяльності підприємства, аналіз фінансового стану та сукупного доходу суб'єкта за 3 роки, аналіз світового ринку промислового обладнання, дослідження імпортних операцій промислового обладнання, вивчення географічної структури імпортних операцій підприємства, обґрунтування вибору Німеччини як контрагента для організації імпорту запчастин для промислового обладнання, реалізація управлінського рішення щодо імпорту через організаційне забезпечення та прогнозу оцінку ефективності поставок промислового обладнання в Україну з Німеччини.

Ключові слова: суб'єкт зовнішньоекономічної діяльності, імпорт, промислове обладнання, управлінське рішення, організаційне забезпечення, країни Європи, Німеччина.

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INTRODUCTION

The relevance of the chosen topic:

The management of import of industrial equipment from European countries is a highly relevant topic in today's Ukrainian economy. As businesses seek to expand their operations and improve their productivity, they often turn to international suppliers to source the equipment and materials they need. Europe is a major hub for industrial equipment, and many businesses in Ukraine rely on European suppliers to meet their needs.

However, importing industrial equipment from European countries can be a complex process that requires careful planning and execution for the company. From identifying suppliers and negotiating prices to handling logistics and customs clearance, there are many steps involved in the import process. Failing to manage any of these steps effectively can result in delays, extra costs, or even the failure of the import operation.

In addition, there are many regulations and standards that must be met when importing industrial equipment to Ukraine. These include local regulations and standards, as well as any international standards that may apply. Failure to comply with these regulations can result in penalties or even the seizure of the equipment.

Overall, the management of import of industrial equipment from European countries is a highly relevant topic for businesses that seek to expand their operations and improve their productivity. On the example of PE "Steiner-Ukraine" we will understand the key considerations and best practices for managing the import process, so businesses can ensure a successful operation and reap the benefits of the equipment they import.

Purpose of the research is organization of effective management of import of industrial equipment on the example of PE "Steiner-Ukraine".

Among the tasks of this graduation qualification work are:

- to evaluate the production and economic activity and financial condition of PE "Steiner-Ukraine";
- to analyze the import activity of PE "Steiner-Ukraine";

- carry out a review of the findings of the world market of production equipment and investigate the Ukrainian market of production equipment;
- outline the organizational structure of work on the import of production equipment of PE "Steiner-Ukraine".

The object of research: the process of management of import from European countries.

The subject of research: methodical and practical aspects of import management from European countries on PE "Steiner-Ukraine".

Methods of the research: The methodological basis of the research is the fundamental provisions of economic theory, anti-crisis management, research by domestic and foreign authors in the field of anti-crisis policy, data of the State Statistics Committee of Ukraine and international organizations (WorldBank, WTTC, OECD, UNCTAD, World Travel & Tourism Council, International Monetary Fund, UNWTO , WTO, Online database on international trade statistics, etc.), regulatory materials and legislative acts of state authorities, periodical scientific publications.

The practical significance of the work is that the obtained results, conclusions and generalizations can be used in lecture courses, special courses and special seminars.

Information support: Lupenko Y., Zakharchuk O., Pugachev M., Kuzmyder G., Brett L., Salter, W., Pryor F.

CHAPTER 1. RESEARCH OF THE ACTIVITY OF THE SUBJECT OF FEA PE “STEINER-UKRAINE”

1.1. Assessment of production and economic activity, financial condition and total income of PE “Steiner-Ukraine”

The PE "Steiner-Ukraine" is an engineering company that represents leading European and global manufacturers of technological and packaging equipment and provides a full range of services for the sale and maintenance of production equipment for the food and chemical industries, positioning itself as a company you can count on.

The company's mission is to increase the level of technical equipment of industrial enterprises by introducing advanced technologies [1].

The management goals of the company are presented in a large number and variety, therefore the company needs a comprehensive, systematic approach to the selection of their composition.

The objective tree is:

- Structured list, diagram of organizational goals;
- Hierarchy of different level goals;
- A model that allows you to organize and combine goals into a single complex.

The tree of goals makes it possible to substantiate the general goal (high profitability and maximum profit) and makes it more achievable. To get closer to the main goal, it is necessary to work out 3 areas: high performance, cost reduction, company development.

The achievement of each point depends on solving the tasks:

- High performance.
- Increase the number of orders.
- Increase the quality of service to the maximum.
- High profitability, maximum profit.
- Cost reduction.

- Increase the efficiency of the use of resources.
- Company development.
- Increase the specific weight for investment in innovation.

Based on the field of activity of the investigated enterprise, forecasting its financial activity must be based on the fact that the financial flow will mainly be generated only when attracting external financial resources and will include both income (loans and loans received) and expenditure (return and servicing of previously received loans).

For an effective assessment of the financial condition of PE "Steiner-Ukraine", we will choose the analytical period 2020-2022 years. The main source of information is the documentation of financial statements for the period under study and is presented in the Table 1.1.

Table 1.1

**The assessment of the financial condition of PE "Steiner-Ukraine"
in 2020, 2021 and 2022 years in thousand UAH.**

Financial indicator	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase, thousand UAH	Relative increase, %
Income	19 220,2	24 023,7	20 104,8	884,6	4,6
Net income	178,0	2 502,20	805,8	627,8	352,7
Assets	7 593,7	4 897,90	10 764,1	3 170,4	41,8
Liabilities	7 593,7	4 897,9	10 764,1	3 170,4	41,8

Source: developed by the author based on [2].

PE "Steiner-Ukraine" has been successfully developing its own infrastructure and building innovative terminals in cooperation with other companies for many years. The company is currently looking for co-investors to build new offices from

scratch, focused on the needs of business customers. The partnership model is as follows: the investor builds a branch at his own expense, and PE "Steiner-Ukraine" undertakes to take it on a long-term lease [1].

The main indicators showing the quality of customer service of PE "Steiner-Ukraine" are:

1. Undamaged cargo – the share of undamaged cargo in the total number of shipments. To calculate it, the company compares the number of cargoes that were not damaged with the total number of cargoes accepted for shipment per month.
2. Cargo without losses – the share of unlost cargo in the total number of shipments. For its calculation, the number of cargoes that were not lost is compared with the total number of cargoes accepted for shipment for the month.
3. On time to the branch - the timeliness of the cargo's arrival to the customer.
4. CSI - Service satisfaction – level of satisfaction with customer service. Calculated using a random representative sample of customers who used packaging or other services. By means of a telephone survey with the help of an auto-informer. Each of the interviewees evaluates satisfaction on a scale from 0 to 9 points.
5. NPS - Willingness to recommend – willingness to recommend PE "Steiner-Ukraine" to friends and acquaintances. Calculated using a random representative sample from the total number of active customers. By means of a telephone survey with the help of an auto-informer. Based on the received ratings, all consumers are divided into 3 groups: 8-9 points - "supporters", 7 points - "neutrals", 0-6 points - "critics".

For further financial analysis let us compare key financial results for the past three years of PE "Steiner-Ukraine", which is presented in Table 1.2.

Table 1.2

Main financial indicators of PE "Steiner-Ukraine" activity in 2020, 2021 and 2022 years in thousand UAH.

Financial results	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase, thousand UAH	Relative increase, %
Net income from sales of products (goods, works, services)	19220,2	24023,7	20104,8	884,6	4,6
Cost of goods sold (goods, works, services)	14856,9	17008,3	12922,3	-1934,6	-13,0
Other operating income	222,5	331,1	329,3	106,8	48,0
Other operating expenses	4430,1	4861,90	6733,5	2303,4	52,0
Other income	23,0	17,6	27,5	4,5	19,6
Total income	19465,7	24372,4	20461,6	995,9	5,1
Total expenses	19287,0	21870,2	19655,8	368,8	1,9
Financial result for taxation	178,7	2502,20	805,8	627,1	350,9
Net profit	178,7	2502,2	805,8	627,1	350,9

Source: developed by the author based on Appendix A.

It is possible to draw a conclusion according to the data in Table 1.2. The PE company "Steiner-Ukraine" was able to quickly react to the change in the market and adapt to all the crisis conditions caused by the coronavirus pandemic and the war. Income from product sales and other income was increased only by 4,6% and 19,6%

respectively, however profit from other operating income was dramatically increased by 48%. Furthermore, there is a positive growth trend in net profit (350,9%). As of 31.12.2022 operating expenses decreased by 52% comparing to 31.12.2020, however total expenses such as administrative costs, selling expenses and did have a slight decline by 1,9%.

Overall, the almost tripled profit in three years indicates a rational business policy and the effect of the scale of operational activity.

Table 1.3

Main financial indicators of PE "Steiner-Ukraine" activity in 2020, 2021 and 2022 years.

Financial indicator	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase in %
Current liquidity	1,00	1,00	1,00	0,0%
Absolute liquidity	0,34	0,62	0,66	94,1%
Acid test coefficient	0,78	0,77	0,72	-7,7%
Quick liquidity ratio	0,77	0,76	0,72	-6,5%
Ratio of cash to assets	0,18	0,27	0,22	22,2%
The coefficient of coverage of non-current assets with equity capital	0,38	0,44	0,47	23,7%
ROA - Return on assets	0,17	0,15	0,13	-23,5%
RCA - Return on current assets	0,31	0,34	0,36	16,1%
NPM - Net Margin	0,01	0,10	0,04	344,4%
Gross return on cost	0,35	0,28	0,31	-11,4%
Profitability of operating costs	1,65	1,42	1,51	-8,5%

Continuation of Table 1.3

Financial indicator	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase
Turnover of total assets	1,32	1,42	1,51	14,4%
Turnover of working capital	0,25	0,32	0,36	44,0%
Accounts receivable turnover	0,07	0,09	0,11	57,1%

Source: developed by the author based on [1].

The table shows that current liquidity as of 31.12.2022 is 1,0 and has not changed, which indicates that the company has just enough current assets to cover its short-term obligations, however it doesn't leave much room for unexpected expenses or delays in cash inflows. The rate of absolute liquidity increased in 2022 and has enough cash or near-cash assets to cover at least 60% of its current liabilities. A ratio of cash to assets accounts for 0,22 in 2022 and indicates that the company has a higher level of liquidity, and may be better positioned to meet its short-term obligations. Turnover of 0,25 of working capital in 2022 indicates that the company is using its working capital efficiently to generate sales.

Thus, we can claim that the PE company "Steiner-Ukraine" is the leader in the Ukrainian market in its segment, which not only shows profitable activity, but also introduces new services and quality of service to its customers.

The calculation of the coefficient of financial dependence testifies to the stable financial environment of PE "Steiner-Ukraine" for the analytical period of 2020-2022, since this indicator corresponded to the norm.

In general, the calculation of coefficients characterizing the company's financial condition indicates its illiquidity and lack of financial stability during the analytical years. Based on the fact that the investigated company is a distributor of equipment and packaging from European manufacturers in Ukraine, it can be

concluded that the main reason for the positive dynamics of financial indicators is a high share of loan sources of financing the company's property[1].

For every functioning enterprise, it is important to have a sufficient amount of liquid resources, the main part of which is profit in order to maintain the daily cash flow, which will be enough for timely payments of salaries and repayment of payables. Maintaining the required level of working capital is important both in the short and long term. Even a profitable business can end up at the stage of bankruptcy if there is no provision of a sufficient level of liquidity and independence.

The majority of enterprises prefer to finance their activities through loan sources, investing a minimum of their own funds. However, I believe that such a policy is quite risky, because if the capital structure will have an advantage in the direction of debt, then, provided that several creditors simultaneously demand the return of money, the company may go bankrupt.

The financial resources of the enterprise consist of profit (minus the payment of mandatory payments and tax deductions) and depreciation deductions, which are reimbursed at the expense of the price of the services provided. Knowing the amount of own financial resources that will come in the following years, you can make a forecast that will take into account all the desired indicators. Thus, it is possible to increase the solvency and liquidity of the organization, as well as to determine the factors that affect the characteristics of the indicators. Therefore, the stable development of entrepreneurial activity is one of the prerequisites for ensuring the power of the state economic system. An effective control system should ensure a quick and correct response to changes in the company's operating conditions.

1.2. Analysis of import activity of PE “Steiner-Ukraine”

Foreign economic activity is an important area of economic activity that can positively influence the efficiency of production taking into account the methods of international business, the level of technical and technological equipment of production, as well as the quality of manufactured products [3, 4].

The foreign trade activity of the enterprise is based on the possibility of receiving economic benefits, based on the advantages of the international division of labor, international business relations [5]. This is due to the fact that the production of a certain product, its sale or the provision of a certain type of service in another country has more advantages than such activities within the country. Thus, foreign trade is carried out in that country and with those partners that are the most profitable.

We consider foreign trade activity not only as an integral part of the country's economic activity, but also as a rather important factor of intensive development and creation of favorable conditions for the country's economic growth, which makes it possible to strengthen integration processes with other developed countries [6].

The number of Ukrainian enterprises engaged in foreign exchange is growing rapidly every year. So, as we can see, the number of enterprises that export goods is almost 4 times smaller than that of enterprises that export services.

Considering the organization of foreign trade activities of PE "Steiner-Ukraine", in 2022 the main suppliers of the company were Germany (42%), Italy (32%), Spain (13%), France (8%) and Poland (5%). The specific weight of imported products from each country is shown in Fig. 1.1.

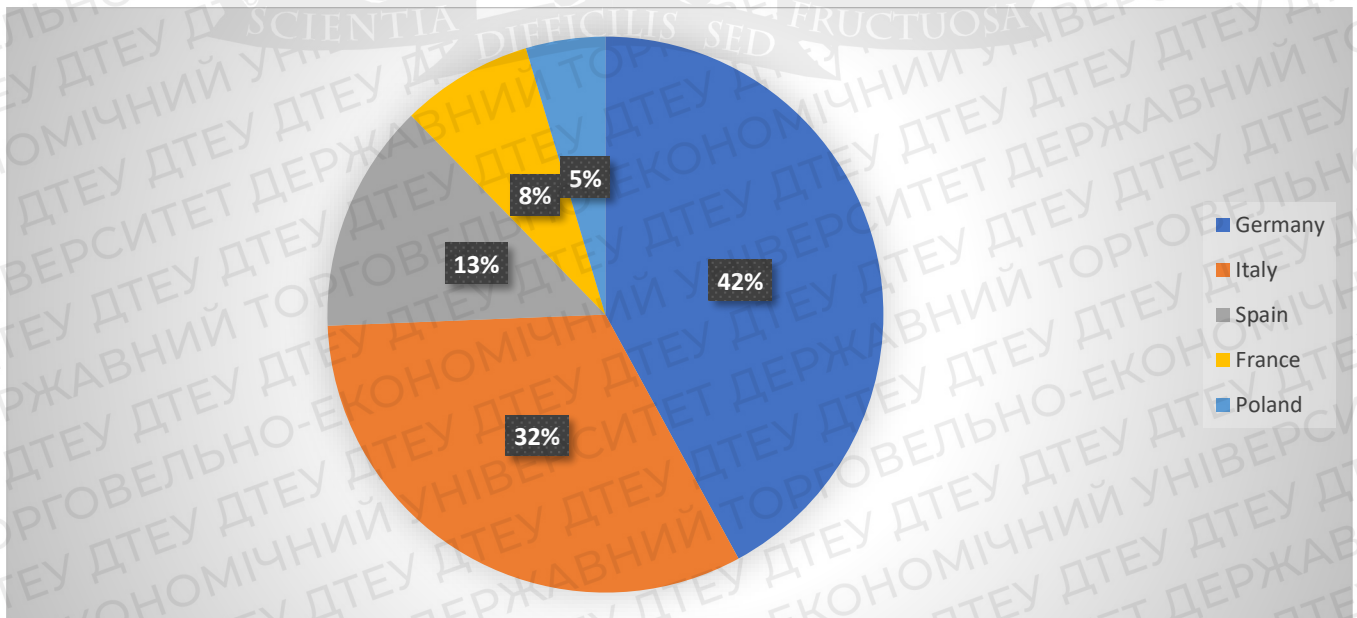


Fig. 1.1. Specific weight of imports of supplier countries of PE “Steiner-Ukraine” in 2022.

Source: developed by the author based on [1].

Let us analyze the import purchases of industrial equipment of PE “Steiner-Ukraine” for the period 2020-2022 by geographical area, by choosing top four country-supplies – Germany, Italy, Spain and France.

Table 1.4

Volumes of import purchases PE “Steiner-Ukraine” in 2020, 2021 and 2022 years, in thousand UAH (by geographical indication).

Country	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase	Relative increase, %
Germany	7013,30	6742,90	7847,70	834,40	11,90
Italy	6123,70	4987,60	5979,20	-144,50	-2,36
Spain	3245,00	2412,40	2429,00	-816,00	-25,15
France	780,40	1845,70	1494,00	713,60	91,44

Source: developed by the author based on company data [1].

It is clearly seen from the table that Germany remained as a top-supplier and has a slight increase in volumes of import by 11,9%. Imports from Italy remained almost unchanged, when Spain has a dramatic decrease by 25%. At the same time France managed to increase its export to PE “Steiner-Ukraine” by 91,4% in 2022.

Table 1.5

Volumes of import purchases PE “Steiner-Ukraine” in 2020, 2021 and 2022 years, in thousand UAH (by commodity indication).

Product	as of 31.12.2020	as of 31.12.2021	as of 31.12.2022	Absolute increase	Relative increase, %
Packaging equipment	6320,0	5480,4	3170,3	-3149,7	-49,8
Pumps	924,0	3320,6	4290,0	3366,0	364,3
Spare parts	8651,9	8214,7	8430,1	-221,8	-2,6
Dosing systems	2764,2	8409,6	2794,5	30,3	1,1

Source: developed by the author based on [1].

Table 1.5 shows that almost half of the imports of industrial equipment by PE “Steiner-Ukraine” is spare parts and this trend remained stable from 2020 with slight decrease by 2,6%. In 2021 we can see that the company decided to change the vector and decreased volumes of imports of packaging equipment by 50% and increase volumes of pumps purchases by 364,3%. Imports of dosing pumps had a rapid increase in 2021 with subsequent reduction in 2022, making relative increase accounts for 1%.

The importance of imports for PE "Steiner-Ukraine" is due to the fact that there are certain groups of goods that Ukraine is forced to import. First of all, these are pumps and systems. The company "Steiner-Ukraine" actively works in the direction - "Pumps and systems". The company offers a wide selection of pumping equipment. The company offers pumps for the chemical, food and pharmaceutical industries. The company's arsenal includes solutions for complex processes and products. "Steiner-Ukraine" PE specialists will find the best solution for the enterprise. The import of PE pump system services "Steiner-Ukraine" is shown in Figure 1.2.

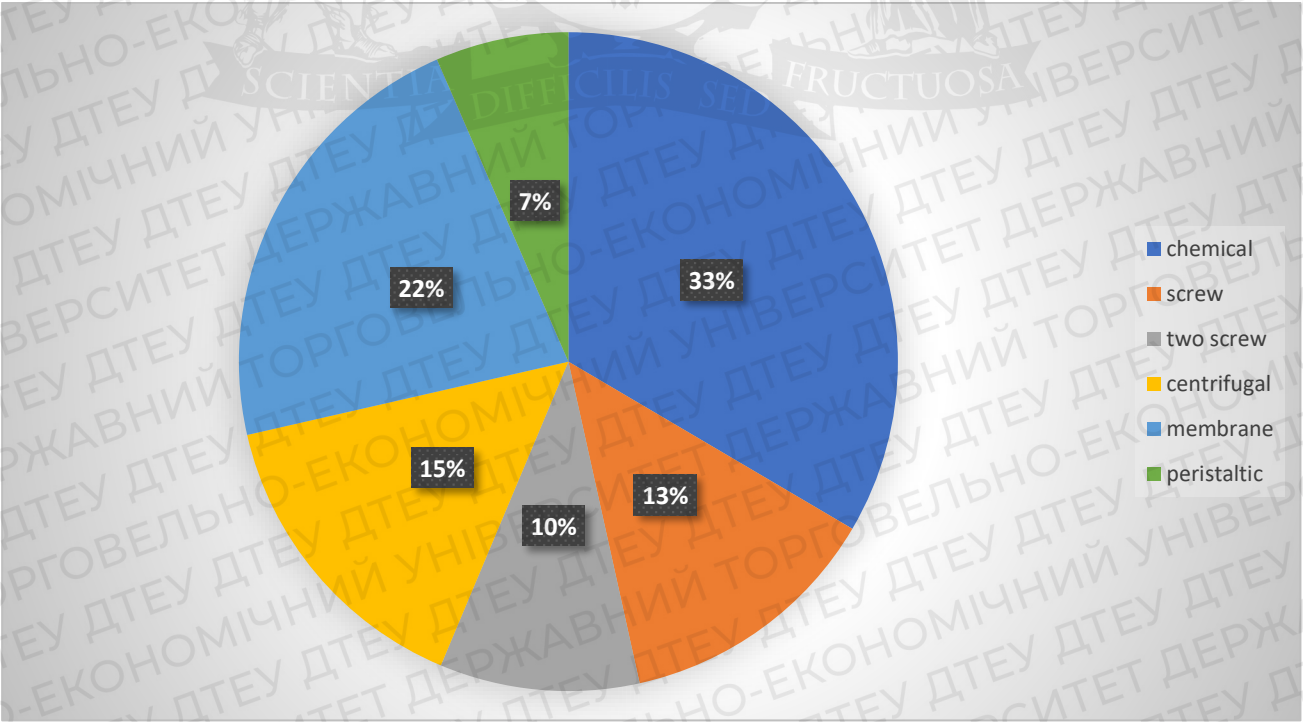


Figure 1.2. Structure of pump’s import by PE "Steiner-Ukraine" in 2022.

Source: developed by the author based on [1].

The Fig 1.2 shows that chemical pumps take the largest share (33%), followed by membrane (22%) and centrifugal (15%).

Cooperating with foreign companies, the company concludes contracts for the purchase and transportation of goods from the exporting country to Ukraine.

The company sells the purchased products on the domestic market, and also exports a certain part of them. Since the company focuses on selling goods on the national market, the number of countries to which it exports its products is small.

PE "Steiner-Ukraine" has a commercial department, namely a manager of foreign economic activity, whose responsibilities include the development of activity goals, keeping records of the execution of all foreign economic contracts on the export of the company's products and the import of goods under barter contracts, as well as concluding agreements with foreign suppliers and signing contracts [1].

When concluding an agreement and signing contracts, the organization is guided by the following international legislative acts: UN Convention on Contracts for the International Sale of Goods; recommendation 6 Aligned invoice layout key for international trade (Recommendation 6 Aligned invoice layout key for international trade); Incoterms 2020 (Publication 715); uniform rules and practices for documentary letters of credit developed by the ICC (UCP 600) Publication 511 to UCP 600; Uniform Rules for Demand Warranties (Publication 758); Publication 546 "Transfer of property rights in international trade".

Since the company does not carry out production activities, its profit is formed due to the sale of goods on the domestic market (import activity).

In 2020, the company's net profit from the sale of equipment amounted to 154 650 UAH, in 2021 – 2 170 231 UAH, in 2022 – 730 065 UAH and is presented in Fig 1.3.

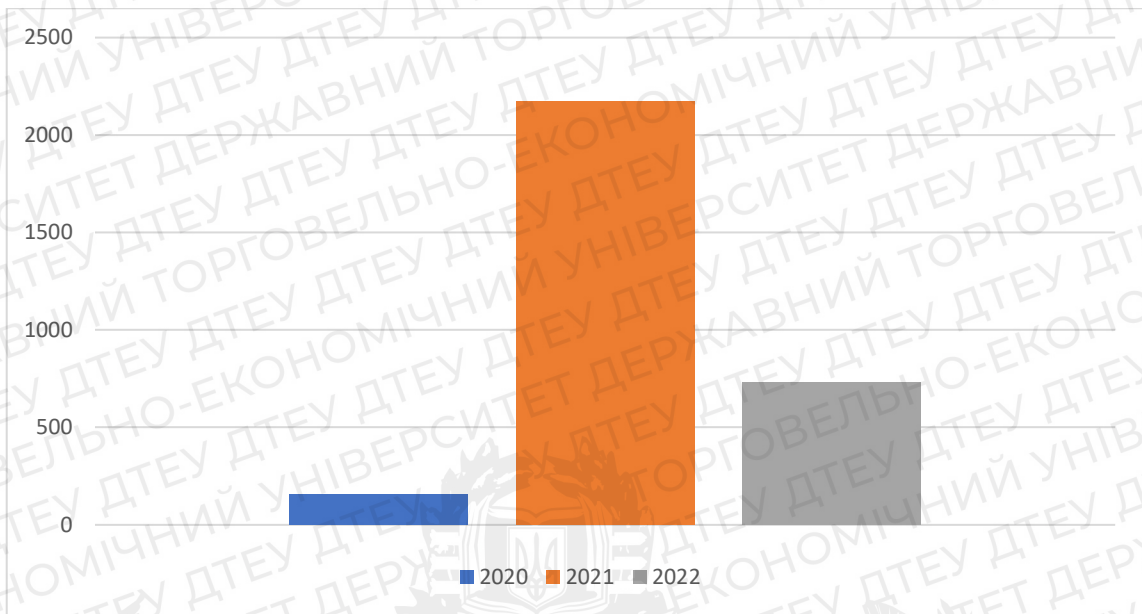


Fig. 1.3. Net profit from product sales in 2020, 2021 and 2022 years in thousand UAH.

Source: developed by the author based on company data [1].

As can be seen from Fig. 1.3, the profit of the PE company "Steiner-Ukraine" had a rapid growth in 2021 with subsequent decrease in 2022, but still multiplied by almost 5 times comparing to 2020.

Taking into account the fact that the company sells most of its products within the national market, the ratio of products for export and products for domestic consumption is shown in Fig. 1.4.

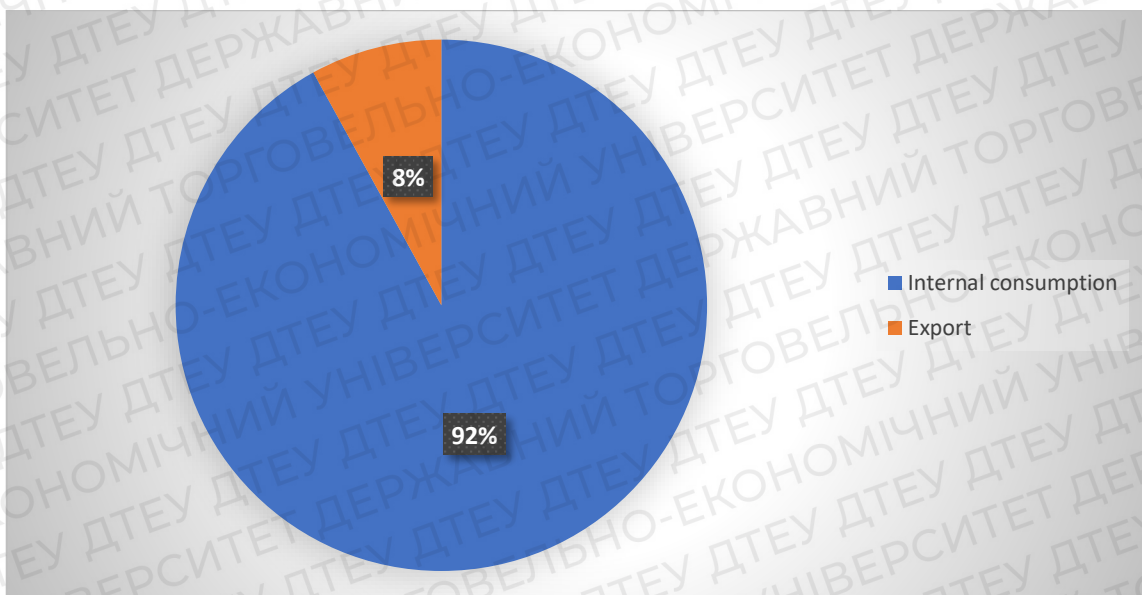


Fig. 1.4. Ratio of export products and domestic consumption products.

Source: developed by the author based on company data [1].

Today, the company owns almost 15,000 units of products at their warehouse, which includes packaging equipment, pumps, technical equipment, spare parts and dosing systems.

Export and import contracts differ somewhat, in particular the currency of payment and the currency of the contract. In the export contract, it is the dollar, in the import contract, it is the euro. In general, the contract contains basic clauses that are the stable structure of any international treaty [1].

Based on the presented material, it can be noted that the most important and economically expedient are the following measures to improve the management and conduct of foreign economic activity.

1. Expanding the share of participation in the market of processing of imported industrial equipment and service equipment for further sale in the domestic market of Ukraine.

2. Access to international markets. Opening of representative offices in European countries to reduce the cost of transporting goods from Ukraine.

3. Attracting new highly qualified workforce to increase the level of product sales.

Opening representative offices in European countries is a way to enter international markets. Today, the organization exports products only to Denmark.

Perhaps the company should consider the prospects of cooperation with such countries as the Czech Republic, Slovakia, Austria and Hungary. This will improve the organization's competitive position on the international market, as well as provide an opportunity for long-term partnerships with the country's leading companies.

Representative offices in these countries must be opened in the form of foreign trade firms. Their responsibilities will include all the responsibilities of the manager of foreign economic activity of the main enterprise [1].

From the research conducted by us, we can conclude that the company has undergone significant development over the years of its existence, the company has the potential to enter international markets. In order to develop successfully in the

long term, organizations should increase export and import volumes, strengthen ties with foreign partners, and expand sales markets abroad.

Due to the relatively short period of existence, the company annually increases the volume of product sales, attracts new suppliers and earns an image among the leading brands of Ukraine. You can get a good estimate of a company's stock by looking at its price-to-earnings (P/E) ratio, which essentially shows how much an investor is willing to pay for each unit of earnings [1].

To sum up, the PE "Steiner-Ukraine" has demonstrated its ability to adapt to market changes and crisis conditions, such as the coronavirus pandemic and war. Despite moderate increases in product sales and other income, the company experienced a significant growth of 48% in profit from other operating income. Net profit showed a positive growth trend, increasing by 350.9%. Operating expenses decreased by 52% compared to two years prior, and the company's profitability nearly tripled in three years. However, the company's liquidity is at 100%, leaving little room for unexpected expenses. Overall, "Steiner-Ukraine" is considered a leader in its market segment, exhibiting profitable activity and introducing new services and quality to customers.

CHAPTER 2. JUSTIFICATION OF THE CHOICE OF THE COUNTRIES FOR ORGANIZING THE IMPORT OF INDUSTRIAL EQUIPMENT

2.1. Analysis of the world market of production equipment

Production equipment that offers a full range of engineering and technical services includes:

1. design of new enterprises, workshops or production sites;
2. reconstruction of existing food industries;
3. completeness and supply of equipment;
4. carrying out installation and commissioning works;
5. introduction of new production technologies;
6. commissioning of new and reconstructed food facilities.

The capacity of the world market of pasteurizers and sterilizers in 2021 is estimated by the analysts of the company Polaris Market Research (USA) at 62.58 billion dollars. USA, and the company Grand View Research (USA) - in 77.22 billion dollars USA. It is expected that during 2020-2030, the market will grow at an average annual rate (CARG) of 4.8 to 5.7% [3;4].

However, it should be noted that these analytical reports were created before Russia's military invasion of Ukraine. Analysts of the International Monetary Fund (IMF) state that the world economy in 2022 is under pressure from the COVID-19 pandemic, Russia's war with Ukraine, and high inflation.

In addition, there is a deformation of the global energy market and disruption of logistics chains. As a result, the IMF predicts that the growth of the global economy will slow down from 6.0% in 2021 to 3.2% in 2022 and to 2.7% in 2023. The war in Ukraine caused serious economic problems for the countries of Europe and Africa and Asia. In addition, the war in Ukraine led to an increase in food prices, especially wheat and corn. This situation will lead to a slowdown in world trade growth: from 10.1% in 2021 to a projected 4.3% in 2022 and 2.5% in 2023. Moreover, this is below the historical average for 2000-2021 - 4.6% [7].

Obviously, such a global situation will lead to a slowdown in the production and consumption of industrial equipment in the short term. A decisive factor, in addition to the global economic and political situation, for the development of the machine tool market is industrial automation based on Industry 4.0. The main consumers of industrial equipment are such industries as automotive, aerospace and defense industry, production of equipment for construction and energy and food production.

Analysts of the company Polaris Market Research (USA) believe that among the consumers of machine tools, the largest market share will be occupied by the automotive industry. Although the rate of growth of demand for machine tools will be dominated by power engineering, in particular for the construction of wind power plants [3].

According to the analysts of the Grand View Research (USA) company, in 2021, 85.8% of global revenue was accounted for by the machine tools segment with numerical program control (NC). This is due to increased requirements for the accuracy and efficiency of product processing in the aerospace, automotive, and defense industries [4].

At the same time, in the format of the Fourth Industrial Revolution (Industry 4.0), as evidenced by the analysis of the Capgemini Digital Transformation Institute (France), the global automotive industry is actively introducing smart factories (Smart Factories). A survey conducted by the Institute of 100 car manufacturers in the world showed that if in 2017-2018 the share of car factories that planned to implement a smart factory project amounted to an average of 30.4%, then in 2019-2023 their share reached 44.5% [8].

The leading manufacturers of pasteurizers and sterilizers According to Polaris Market Research and Grand View Research from the USA [1, 2], there are 21 companies from India (Ace Micromatic Group, Electronica Hitech Engineering Pvt Ltd, Haas Automation India Pvt. Ltd), China (Dalian Machine Tool Group (DMTG) Corp.), Germany (Chiron Group SE, Datron AG, DMG MORI AG, Schuler AG, Spinner Machines Tools), Republic of Korea (Doosan Corp.), USA (Amera Seiki

Corp., Gleason Corp., Hurco Companies, Inc.), Switzerland (Georg Fischer Ltd.) and Japan (AMADA Co. Ltd., FANUC, Jtekt Corp., Komatsu Ltd.), Ukraine (PE “Steiner-Ukraine”).

The world export of equipment pasteurizers and sterilizers during 2020–2022 is characterized by instability. If during 2002-2012 the average annual growth rate (CAGR) of the export of these goods was 9.1%, then in the period from 2012 to 2022 it decreased to - 2.4% [24].

With regard to the structure of the global export of pasteurizers and sterilizers, in 2021 the top three were formed by "Machining centers and aggregate machines" - 29.1%, "Machines for processing using physical and chemical methods" - 24.4% and "Lathes" - 19.6%. It should be noted that among the five product groups of machines, only the export of "Machines for processing using physical and chemical methods" during 2020-2022 is characterized by a positive average annual growth rate of 3.8% CAGR (Table 2.1.).

Table 2.1

Dynamics of the structure of the world export of production equipment in 2020, 2021 and 2022 years.

Nomination	2020		2021		2022	
	Cost million USD	Share, %	Cost million USD	Share, %	Cost million USD	Share, %
Packaging equipment	3394	14%	5472	11%	7920	19%
Pasteurizers and sterilizers	3872	17%	13723	27%	9440	23%
Dosing systems	2894	12%	8302	16%	6374	15%
Pumps	2233	10%	5007	10%	2793	7%
Emulsifiers and homogenizers	2281	10%	5967	12%	3663	9%

Nomination	2020		2021		2022	
	Cost million USD	Share, %	Cost million USD	Share, %	Cost million USD	Share, %
Dissolution and blending systems	1181	5%	3032	6%	2265	6%
Spare parts	7621	32%	9429	18%	8642	21%

Source: developed by the author based on [19,20].

The Table 2.1 shows pasteurizers and sterilizers as well as spare parts for industrial equipment have the largest share over 3 years and accounts for 23% and 21% respectively. The share of import of packaging equipment, dosing systems and blending systems has increased by 1-5%, however the percentage of pump's and homogenizers's import has decreased by 1-3%.

Analysts of the company Polaris Market Research (USA) believe that this trend will continue as a result of higher precision processing of parts by physical and chemical methods [3].

In the segment of pasteurizers and sterilizers using EFHM, a prominent place is occupied by laser cutting machines (LRM). According to the analytical report of the company The Business Research Company (USA) [9], the world market of LRM in 2022 may reach 4.52 billion USD against 4.34 billion USD in 2021, i.e. a growth of 4.1% is expected. The company's analysts believe that in 2026, the indicated global market will amount to 6.44 billion USD with an average annual growth rate (CAGR) of 9.3%. The determining factor in the development of the LRM market is the projected increase in demand for motor vehicles. It should be noted that the use of LRM in the automotive industry ensures more accurate production of parts and at a high speed. The defining trend in the development of LRM is the introduction of new technologies, including the technology of self-centering clamping of the product.

Analysts note that the leading companies in the world market of laser cutting and welding machines are companies from the USA (Amada Weld Tech Corporation, Ltd, Bystronic Incorporated, Coherent Inc., Epilog Laser, IPG Photonics Corporation, Kern Laser Systems, LaserStar Technologies, Lumentum, Mazak Optonics Corporation), Germany (DMG MORI, Trumpf Laser GmbH Corporation KG, Jenoptik Laser GmbH) and China (Han's Laser Smart Equipment Group Corporation Ltd, Jinan Senfeng Technology Corporation Ltd), Ukraine (PE “Steiner-Ukraine”).

Table 2.2

Rating of world exporters in the segment of pasteurizers and sterilizers in 2020, 2021 and 2022 years.

2020		2021		2022	
Exporter	Share, %	Exporter	Share, %	Exporter	Share, %
China	16,57%	China	17,15%	China	16,39%
Germany	13,06%	Germany	14,96%	Germany	12,72%
Italy	9,52%	Italy	9,61%	Italy	9,68%
USA	8,54%	USA	9,5%	USA	10,16%
Republic of Korea	4,33%	Republic of Korea	6,21%	Republic of Korea	5,31%
Japan	4,19%	Japan	4,89%	Japan	5,10%
Other	43,79%	Other	37,68%	Other	40,64%

Source: developed by the author based on [19,20].

It is clearly seen from the Table that China is a top 1 exporter in the segment of segment of pasteurizers and sterilizers over last 3 years (around 17%). Other countries such as Germany and Republic Korea had increase in 2021 and slight decrease in 2022. Share of export of Italy, USA and Japan had steady increase over 3 years.

According to the statistics of ITC [6], the export of the dissolution and blending system in the world decreased by 3.7% during the period 2020–2022.

Table 2.3

Rating of world exporters of dissolution systems in 2020, 2021 and 2022 years.

2020		2021		2022	
Exporter	Share, %	Exporter	Share, %	Exporter	Share, %
China	15%	China	14%	China	15%
Italy	14%	Italy	13%	Italy	12%
Spain	8%	Spain	9%	Spain	10%
USA	13%	USA	11%	USA	10%
Republic of Korea	4%	Republic of Korea	6%	Republic of Korea	6%
Japan	3%	Japan	5%	Japan	4%
Other	43%	Other	42%	Other	43%

Source: developed by the author based on [19,20].

The Table 2.3 shows that the main exporters are China and Italy with share 15% and 12% respectively in 2022. Overall, China, Italy and the USA had slight decrease in market share, while Spain, Republic of Korea and Japan had steady increase by 1-2%.

Table 2.4

Rating of world exporters of packaging systems in 2020, 2021 and 2022 years.

2020		2021		2022	
Exporter	Share, %	Exporter	Share, %	Exporter	Share, %
China	29%	China	27%	China	30%
USA	22%	USA	18%	USA	15%
Thailand	7%	India	4%	Germany	8%
India	6%	Germany	4%	Italy	4%
Germany	5%	Russia	3%	Republic of Korea	4%
Republic of Korea	3%	Vietnam	3%	Vietnam	3%

2020		2021		2022	
Exporter	Share, %	Exporter	Share, %	Exporter	Share, %
Russia	2%	Republic of Korea	3%	Russia	2%
Other	26%	Other	38%	Other	34%

Source: developed by the author based on [19,20].

According to the results of 2022, China (share 30%), USA (15%) and (Germany 8%) are the largest exporters of packaging systems, which together make up 53% of the value of world exports. The countries that most decreased the export of packaging systems include Thailand, Republic of Korea and Russia.

The next step of analysis of world market of production equipment is investigation of price level in 2020-2022.

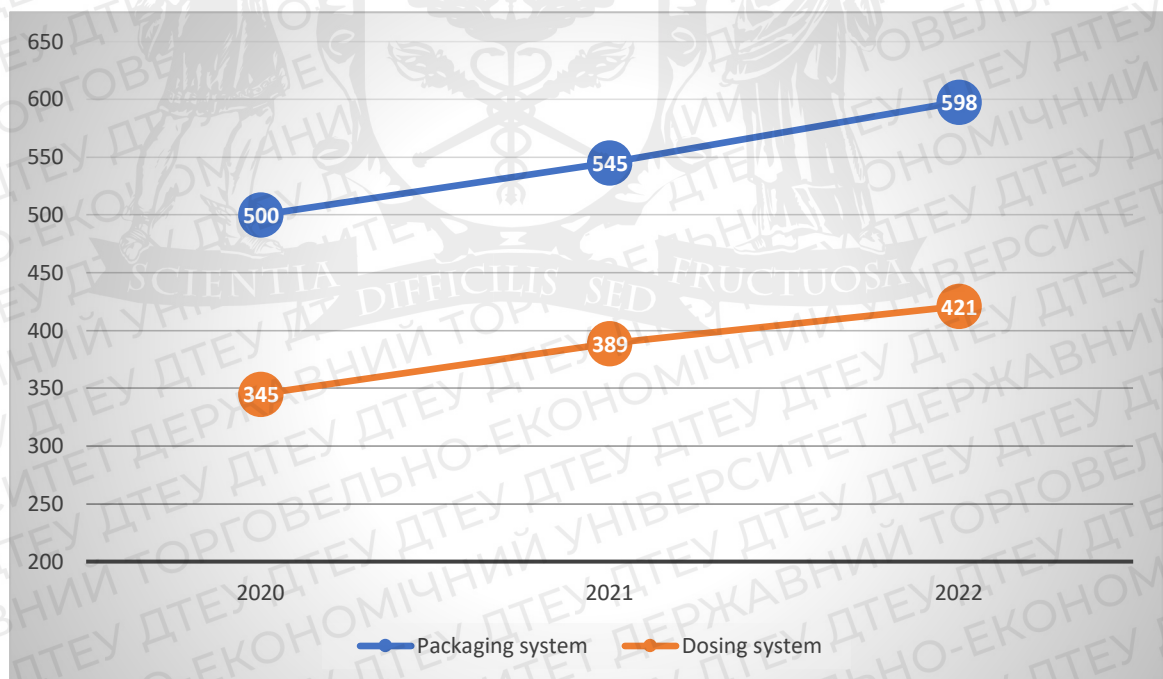


Fig 2.1. Average price level of production equipment in the world in 2020, 2021 and 2022 years in thousand US dollars.

Source: developed by the author based on [19,20].

The Table shows that price level of packaging equipment and dosing systems had increase by 19,6% and 22% respectively due to inflation and the consequences of the war in Ukraine.

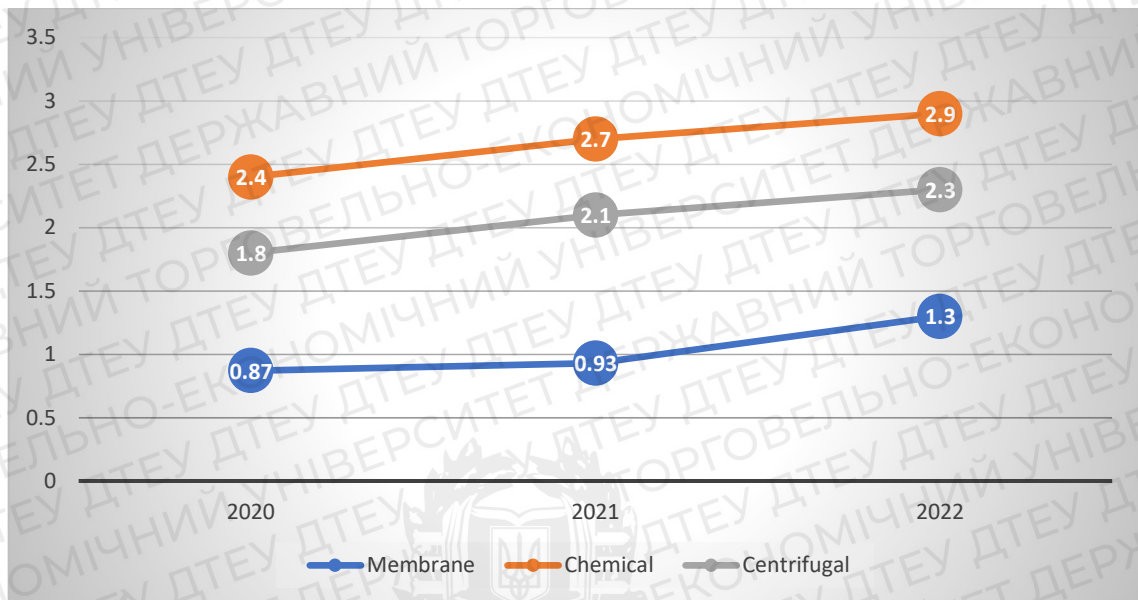


Fig 2.2. Average price level of pumps in the world in 2020, 2021 and 2022 years in thousand US dollars.

Source: developed by the author based on [19,20].

The Table shows that price level of membrane, chemical and centrifugal pumps had an increase by 20,8%, 27,8% and 49,4% respectively due to inflation and the consequences of the war in Ukraine.

Since deliveries of pumps, packaging systems or dosing systems occur usually every 10-15 years, the main income of the company is the supply of spare parts. Let us look at changes in the price level of spare parts using the example of a diaphragm for industrial equipment.

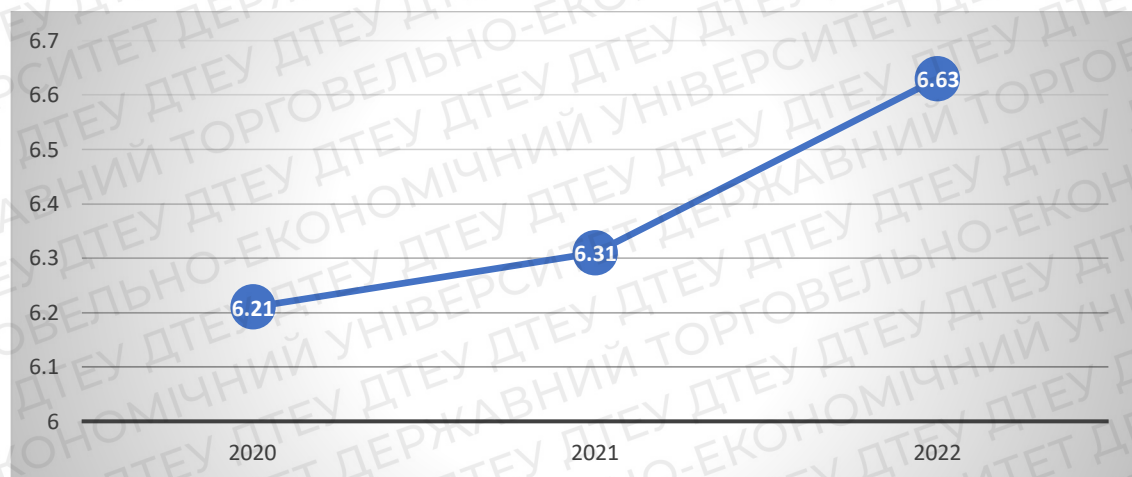


Fig 2.3. Average price level of spare parts (diaphragm) in the world in 2020, 2021 and 2022 years in EURO.

Source: developed by the author based on [19,20].

The Fig 2.3. shows that the average price of spare parts for the industrial equipment has increased by 6,76% due to inflation and war in Ukraine.

To sum up, the industrial equipment market trends show a significant share for pasteurizers, sterilizers, and spare parts. Import shares for packaging equipment, dosing systems, and blending systems have slightly increased, while pump and homogenizer imports have decreased. China leads as the top exporter of pasteurizers and sterilizers, with Italy, USA, and Japan consistently increasing their export shares. Dissolution and blending system exports declined globally. Price levels of packaging equipment, dosing systems, and pumps increased due to inflation and the war in Ukraine. Overall, the market dynamics highlight changes in export shares and price levels across different equipment categories.

2.2 Research of the Ukrainian market of production equipment

In market conditions, the importance of packaging increases dramatically when exporting goods. Many domestic enterprises are forced to buy imported equipment and packaging materials in order to ensure that their products reach the world market and compete with foreign goods thanks to high-quality packaging.

Today, 40% of the food consumed by Ukraine is imported. As a result, many goods packed according to various standards, but with the appropriate, traditionally high quality, arrive in Ukraine every year. Ukrainian manufacturers have certain problems when packing their products. Consumer products brought to our country have modern packaging, the packaging material is made according to new technologies. Considering the current situation, it would be appropriate to take into account the experience of the West in product packaging and solid waste disposal. In Europe, the waste collection and processing system is developing simultaneously with the development of the packaging industry [10].

In recent years, a large number of projects aimed at improving the level of packaging of domestic goods have been created. But problems remain. Because,

firstly: we need packaging specialists who must take into account the specifics of a certain production of containers and packaging materials, specialists for the maintenance of packaging lines, designers and specialists in scientific and research activities in the field of containers and packaging, and secondly: production equipment.

It is beneficial for Ukraine to create its own packaging industry, but its development will be hindered by a large number of factors, including:

- low scientific and technical level;
- domestic raw materials and materials of low quality;
- imperfect tax system in this direction;
- a small number of specialists;
- there is no quality information base.

Therefore, the issue of packaging and containers for domestic enterprises is solved by importing raw materials for the production of containers and packaging or importing already manufactured ones.

A certain role in solving the problems of the packaging industry of Ukraine can be played by the creation of a single union of manufacturers of containers and packaging materials together with product manufacturers. This union must control the norms of manufacturing and packaging of products. Introduce new standards and monitor the implementation of all accepted rules among manufacturers. All this should benefit the consumer. It is absolutely necessary to use the experience of Europe and jointly with Western scientists and manufacturers to hold conferences and meetings, to send domestic specialists to Europe for advanced training.

PE "Steiner-Ukraine" is a production company that keeps up with the times and supports European values and green environmental policy. Ukrainian beverage market abandoned traditional types of containers in favor of new, alternative ones. The milk market was no exception. According to research data, 69% of spilled milk in Ukraine is packed in polyethylene film, 22% in cardboard packaging, and 9% in recently popular polymer bottles. About 40% of milk is consumed in Ukraine without

the manufacturer's container, that is, it is bought on the market from cow owners [11].

Production and supply of PE "Steiner-Ukraine" technological equipment for the dairy, oil and fat, non-alcoholic beer, liquor and wine industries, cosmetic and pharmaceutical industries, as well as the mining industry:

- Container equipment;
- Pasteurizers and sterilizers;
- Component dosing systems;
- Systems of non-disassemble washing of SIP;
- Emulsifiers and homogenizers;
- Dissolution and blending systems [1].

For an effective assessment of the Ukrainian market import of industrial equipment, we will choose the analytical period 2020-2022 years. The main source of information is the database on international trade statistics of the period under study and is presented in the Table 2.5.

Table 2.5

Rating of exporters of industrial equipment to Ukraine in 2020, 2021 and 2022 years.

Exporter	Share in % in 2020	Share in % in 2021	Share in % in 2022	Increase in %
Italy	20,4%	18,4%	31,1%	10,7%
Germany	33,6%	37,7%	25,3%	-8,3%
Poland	10,7%	11,5%	12,9%	2,2%
China	7,4%	9,7%	8,7%	1,3%
Turkey	3,1%	6,0%	4,5%	1,4%
Other	24,8%	16,7%	17,5%	-7,3%

Source: developed by the author based on [19,20].

Table 2.5 shows that the Italy with share 31% in 2022 is a top exporter of industrial equipment to Ukraine. Comparing to 2020, the percentage of share of Italy

increased by 10,6%, while share of Germany decreased by 8,3%. Volumes of export's share to Ukraine of Poland, China and Turkey increased by 2,2%, 1,3% and 1,4% respectively in 2022.

The next step of analysis of Ukrainian market of production equipment is investigation of volumes of consumption of industrial equipment in 2020-2022, which is presented in Table 2.6.

Table 2.6

Volumes of consumption of industrial equipment in Ukraine in 2020, 2021 and 2022 years in millions UAH.

Nomination	2020	2021	2022	Increase in %
Packaging equipment	58,3	62,2	64,8	11,1%
Pasteurizers and sterilizers	52,7	45,8	44,1	-16,3%
Pumps	30,6	32,1	31,5	2,9%
Spare parts	43,9	45,7	48,7	10,9%

Source: developed by the author based on [11].

The Table 2.6 indicates that consumption of packaging equipment in Ukraine has the biggest share and increased by 11,1% in 2022, while consumption of pasteurizers and sterilizers dramatically decreased by 16,3%. Pump's consuming remained almost unchanged, when spare parts' had a growth by 10,9%.

After analyzing the consumption of industrial equipment in Ukraine, we should single out the main representatives of the local market among which there is PE "Steiner-Ukraine" and compare their performance in Table 2.7.

Table 2.7

**Share of companies in Ukrainian market of industrial equipment in 2020, 2021
and 2022 years.**

Company	Share in % in 2020	Share in % in 2021	Share in % in 2022	Increase in %
PRAYTEK LTD	32,5%	28,1%	21,6%	-10,9%
PE “Logrus”	19,2%	20,3%	23,8%	4,6%
TAPFLO LTD	20,5%	20,3%	15,6%	-4,9%
PE “Steiner-Ukraine”	15,9%	23,1%	32,7%	16,8%
Other	11,9%	8,2%	6,3%	-5,6%

Source: developed by the author based on [11].

The Table 2.7 shows that the PRAYTEK LTD with the biggest share in 2020 (32,5%) decreased by 10,9% by 2022 and became the third largest. PE “Logrus” had a slight increase by 4,6% in 2022 comparing to 2020, while TAPFLO LTD’s share decreased by 4,9%. The share in Ukrainian market of industrial of the company under study PE “Steiner-Ukraine” dramatically increased from 11,9% to 32,7%, taking the biggest share in 2022 year.

The next step of analysis of Ukrainian market of production equipment is investigation of price level of selling equipment by companies like PE “Steiner-Ukraine” to Ukrainian buyers-manufacturers in 2020-2022.

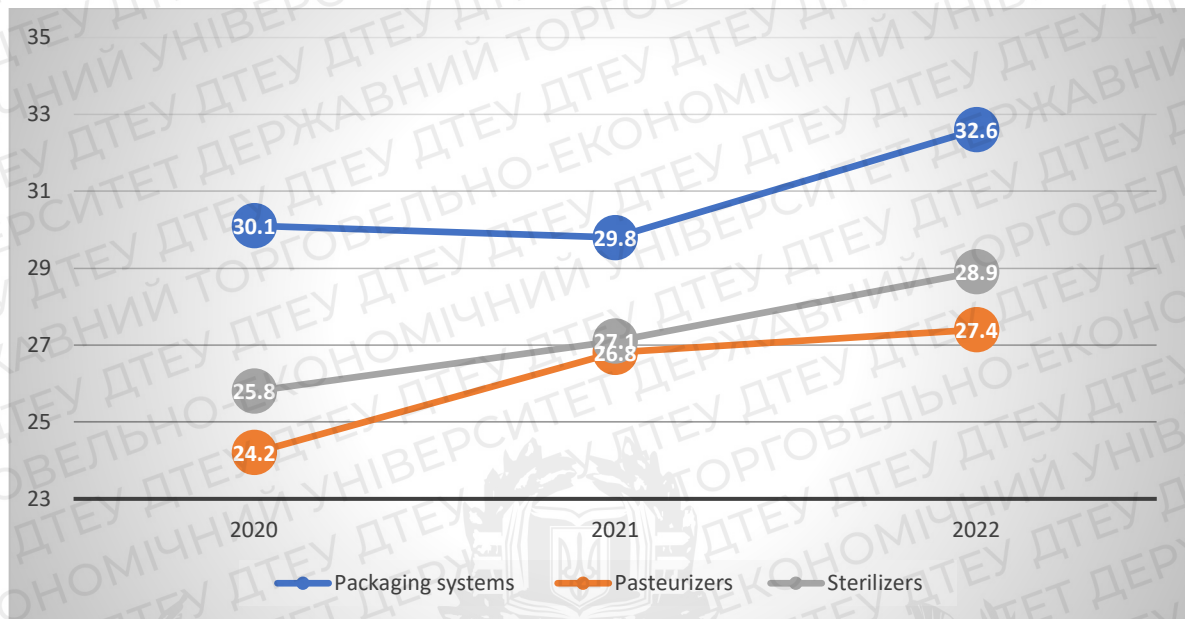


Fig 2.4. Average price level of production equipment in Ukraine in 2020-2022 in millions UAH.

Source: developed by the author based on [11].

The Fig 2.4 illustrates that average price of packaging equipment had slight decrease in 2021 and increase in 2022, making total increase by 8,3%. While price of pasteurizers and sterilizers had a growth by 12% and 13,2% respectively.

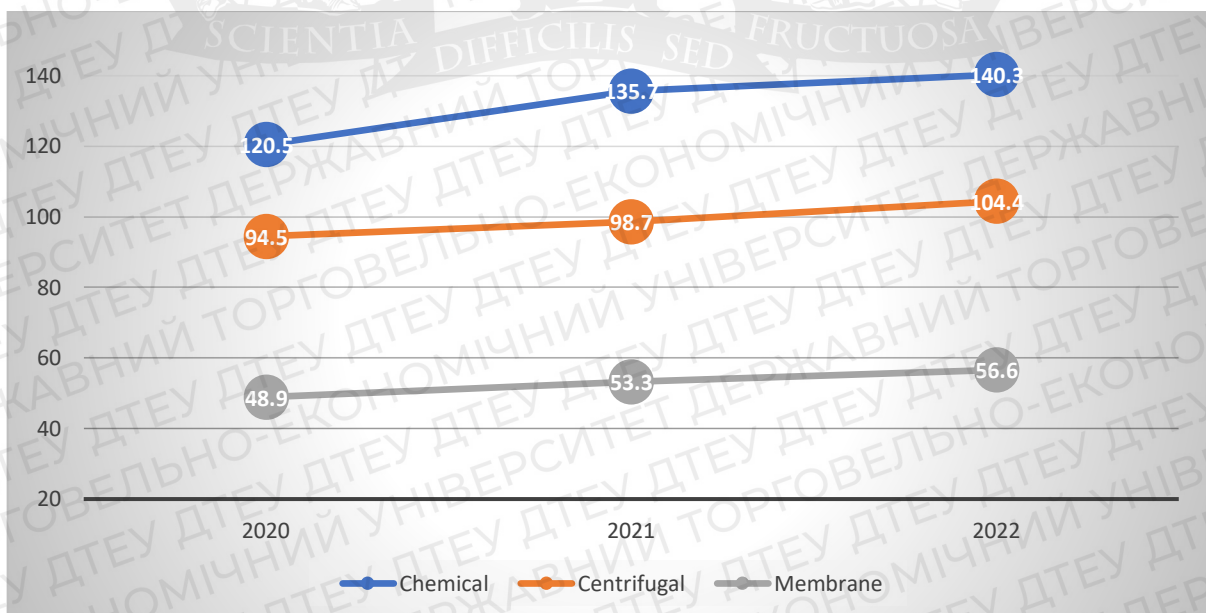


Fig 2.5 Average price level of pumps in Ukraine in 2020-2022 in thousand UAH.

Source: developed by the author based on [11].

The Fig 2.5 shows that prices for all types of pumps had a growth by 10-16% in 2022 comparing to 2020.

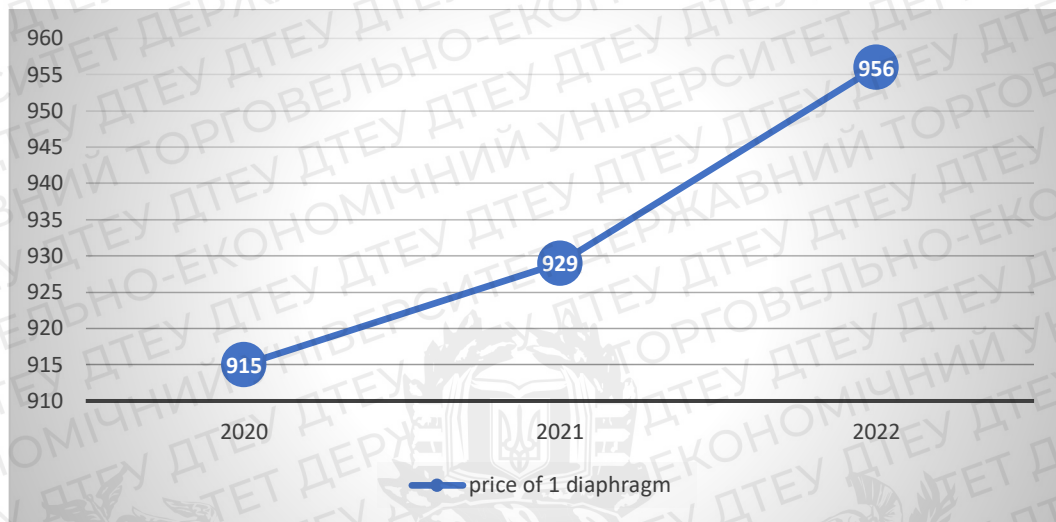


Fig 2.6 Average price level of diaphragm in Ukraine in 2020-2022 in UAH.

Source: developed by the author based on [11].

The Fig 2.6 indicates increase by 5,5% of 1 piece of spare parts (diaphragm) for industrial equipment, making the average selling price in Ukraine in 2020 is 956 UAH.

When it comes to the import of production equipment to Ukraine, the tariff and non-tariff regulations can vary depending on the specific equipment and its classification.

Tariffs regulations on production equipment are typically classified under the Ukrainian Customs Tariff based on the Harmonized System (HS) codes. The applicable tariff rates will depend on the specific classification of the equipment.

Ukraine has implemented various measures to promote investment and modernization of production facilities. As a result, some production equipment may benefit from reduced or zero tariff rates. For example, certain types of equipment may qualify for preferential treatment under free trade agreements or be eligible for special customs regimes, such as temporary importation or customs duty exemption [12].

Table 2.8 investigates the custom fees on imported production equipment.

Table 2.8

Customs tariffs for imports to Ukraine

Product	HS code	Tariffs
Packaging equipment	8422400010	Import duty is 5% VAT is 20%
Pump	8413810000	Import duty is 0% VAT is 20% Ukraine does not apply any trade remedy on the selected product.
Pasteurizers and sterilizers	8419812010	Import duty is 0% VAT is 20% Ukraine does not apply any trade remedy on the selected product.
Spare parts (diaphragm)	4016999790	Import duty is 0% VAT is 20% Ukraine does not apply any trade remedy on the selected product.

Source: developed by the author based on [13].

In addition to tariffs, the import of production equipment may be subject to non-tariff regulations, which can include the following:

1. **Import Licenses or Permits:** Depending on the type of equipment, you may need to obtain an import license or permit from the relevant Ukrainian authorities. The requirement for an import license can vary depending on the specific equipment and its purpose.

2. **Technical Regulations and Standards:** Imported production equipment may need to comply with specific technical regulations and standards to ensure safety, quality, and environmental standards. Compliance with these regulations may involve conformity assessment procedures, such as testing, certification, or inspection.
3. **Certification and Conformity Assessment:** Certain production equipment may require mandatory certification or conformity assessment by accredited Ukrainian bodies to ensure compliance with applicable standards and regulations.
4. **Documentation Requirements:** You will need to provide necessary documentation for customs clearance, including customs declarations, commercial invoices, packing lists, and any additional certificates or permits required for the importation of the specific equipment.
5. **Custom Procedures:** Importers must follow the customs procedures prescribed by the Ukrainian customs authorities, including submission of required documents, payment of customs duties (if applicable), and adherence to import regulations [12].

CHAPTER 3. IMPLEMENTATION OF ADMINISTRATIVE DECISION REGARDING PE “STEINER-UKRAINE” IMPORTS OF INDUSTRIAL EQUIPMENT FROM EUROPEAN COUNTRIES

3.1. Organizational structure of the import operation of production equipment of PE “Steiner-Ukraine”

Importing industrial equipment into Ukraine from Germany requires careful planning and consideration of various resources including personnel support, financial support and regulatory compliance.

Efficient personnel support is crucial for managing the import operation of industrial equipment in Ukraine. The availability of skilled professionals who are familiar with import regulations, customs procedures, and logistics is essential. Key personnel involved in the process in PE “Steiner-Ukraine” include:

- **Customs Broker:** This professional possess in-depth knowledge of customs regulations and procedures. Broker assists in preparing necessary documentation, coordinating with customs authorities, and ensuring compliance.
- **Logistics Managers:** These experts manage the transportation, storage, and distribution of equipment. They oversee the movement of goods, coordinate with shipping agents, and optimize the supply chain.
- **Legal Advisor:** Importing equipment may involve legal complexities. Legal advisor helps navigate legal requirements, contracts, and intellectual property rights.
- **Technical Expert:** Specialized technical expert provides guidance on equipment installation, maintenance, and compliance with local regulations and safety standards [1].

Let us analyze the supply of labor resources of the PE “Steiner-Ukraine” using the assessment of the workforce structure in 2022 in Fig 3.1

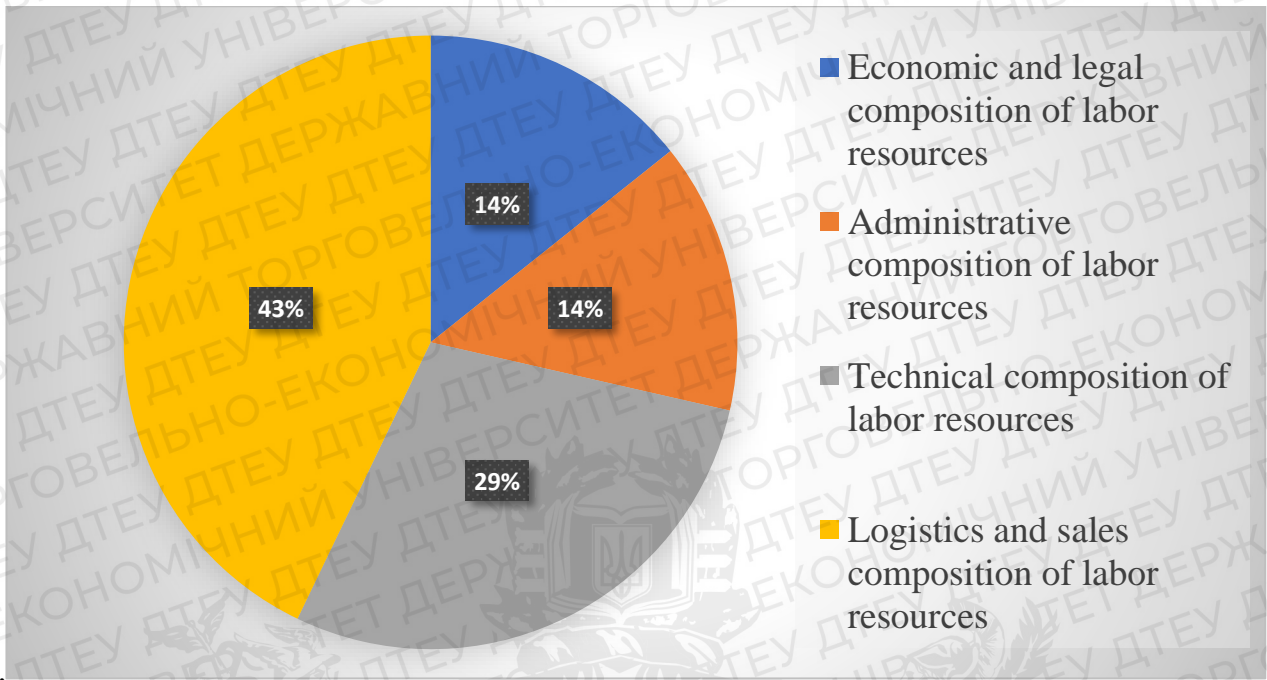


Fig 3.1. Workforce structure of PE “Steiner-Ukraine” in 2022.

Source: developed by the author based on [1].

The Fig 3.1 shows that PE “Steiner-Ukraine” has enough personnel resources to conduct suggested import operation.

Importing industrial equipment into Ukraine requires financial resources to cover various costs. Appropriate financial planning and support are essential for a successful import operation:

- **Import Duties and Taxes:** Ukraine imposes import duties and taxes on industrial equipment. These costs need to be accounted for in the budget.
- **Transportation and Logistics:** Freight charges, transportation insurance, and other logistics costs should be factored in. Working with reputable shipping companies providers helps ensure reliable and cost-effective services.
- **Customs Clearance Fees:** Customs authorities charge fees for inspecting and clearing imported goods. Including these expenses in the budget is necessary.
- **Financing Options:** Exploring financing options such as bank loans, trade finance, or government-backed schemes can provide additional support. Engaging with financial institutions or seeking advice from trade organizations can facilitate access to suitable financing solutions. However, PE “Steiner-Ukraine” has

enough available funds to cover all expenses associated with this import operation [14].

The purpose of this analysis is to select the most profitable and optimal market segment for business, to determine the counterparty country with which it will be appropriate to carry out a certain type of foreign trade operation.

Countries such as Germany, Italy, France, Poland and Spain should be chosen to select the target market for the import operation, as they are the European leading industrial equipment suppliers.

Table 3.1

Justification of the choice of partner country in the implementation of the import operation.

Factors	Germany	Italy	France	Poland	Spain
High sales potential	+++	++	+++	+	++
Atomistic competition	++	+	+	++	+++
Low production costs	+	+	++	+	+
Liberal import policy	++	+++	++	++	++
Moderate geographical distance	+++	++	++	+++	++
A dynamically developing economy	+++	+	++	++	+
Low political risk	+++	++	++	+	++

Source: developed by the author.

After analyzing the factors listed in Table. 3.1, it is advisable to choose Germany as a potential counterparty. Given the fact that PE «Steiner-Ukraine» has been cooperating with this country for a long time, as well as the high quality of industrial equipment, it is advisable to continue to increase the share of industrial equipment imports from Germany.

Germany, as a member of the European Union (EU), follows the regulatory policies established by the EU for exporting industrial equipment. Here are some key regulatory policies applicable to exporting industrial equipment from Germany [15,16]:

- **EU Export Control:** Germany adheres to the EU's common export control policy, which aims to ensure the security, non-proliferation, and human rights aspects of exports. Compliance with export control regulations is crucial to prevent unauthorized transfers of sensitive technology or equipment.
- **Dual-Use Goods:** Dual-use items include goods, software, and technologies that have both civilian and military applications. Germany, along with other EU member states, implements EU Regulation No. 428/2009 concerning the export, transfer, brokering, and transit of dual-use items. Exporters of dual-use goods must obtain relevant licenses or authorizations based on the nature of the item and its destination.
- **German Regulations:** Applicable regulations and standards in Germany governing the manufacturing, labeling, and safety requirements of industrial equipment. These regulations may include product-specific directives, such as the Machinery Directive or the Low Voltage Directive.
- **Obtain Conformity Certificates:** Ensure that the industrial equipment being imported meets the relevant German standards and holds the necessary conformity certificates, such as the CE marking. The CE marking indicates compliance with the applicable European Union (EU) regulations and is generally required for products placed on the EU market, including Germany.

- **Verification of Origin:** Confirm the origin of the industrial equipment as Germany. These rules could impact customs duties, tariffs, or preferential treatment when importing the equipment into Ukraine.
- **Documentation and Labeling:** Ensure that all required documentation, including invoices, packing lists, and certificates of origin. Additionally, any labeling or product information should comply with German regulations, such as language requirements or safety warnings [15,16].

When importing industrial equipment into Ukraine, there are several regulatory policies and legal requirements to consider:

- **Technical Regulations:** Industrial equipment imported into Ukraine must comply with the country's technical regulations. These regulations cover various aspects such as safety, quality, environmental protection, and electromagnetic compatibility. Compliance may require obtaining certification, conformity assessment, or testing of the equipment to meet Ukrainian standards.
- **Product Certification and Conformity Assessment:** Depending on the type of industrial equipment, certain products may require certification or conformity assessment procedures in Ukraine. This ensures that the equipment meets the applicable safety and quality standards. The certification process may involve obtaining a Certificate of Conformity, Declaration of Conformity, or other relevant certifications, depending on the specific requirements.
- **Legal Compliance:** Ensure compliance with Ukrainian laws and regulations related to importation, customs, taxation, employment, and any other applicable legal requirements. This includes adhering to labor laws, environmental regulations, and any other relevant legislation [21,22;27].

PE «Steiner-Ukraine» has been importing industrial equipment from Germany for a long time on the terms of EXW. Under the terms of the EXW, the seller is obliged to clear the goods for export.

The advantages of EXW Incoterms 2020 for the buyer:

- **Control Over Logistics:** With EXW, the buyer has full control over the logistics of the shipment. They can choose their preferred shipping method, carrier, and freight forwarder, allowing them to optimize the transportation process according to their needs and preferences.
- **Cost Savings:** By taking responsibility for arranging transportation and insurance, the buyer has the opportunity to negotiate favorable rates directly with logistics providers. This can potentially result in cost savings compared to other Incoterms where the seller includes transportation costs in the price.
- **Flexibility in Supplier Selection:** EXW gives the buyer the freedom to choose suppliers from a wider geographical area. They are not limited to suppliers who are capable of handling export logistics and shipping. This allows the buyer to access a broader range of suppliers, potentially leading to better pricing, quality, or specialized products.
- **Transparency and Control Over Pricing:** This transparency enables the buyer to have greater control over the overall costs, ensuring that they are aware of and accountable for each component of the shipment.
- **Reduced Dependency on Seller:** With EXW, the buyer can choose their preferred forwarders, customs agents, and handle the necessary export documentation themselves. This independence can be advantageous in terms of efficiency, customization, and maintaining direct control over the shipment.
- **Quick Access to Goods:** EXW allows the buyer to take immediate possession of the goods once they are made available by the seller. This can be beneficial when time is of the essence, and the buyer wants to expedite the shipping process without relying on the seller's involvement [17;26].

It's important to note that while EXW offers advantages to the buyer, it also places a higher burden of responsibility on them for logistics, customs procedures, and associated risks. Buyers should consider their capabilities, resources, and expertise in international trade before opting for EXW Incoterms.

When choosing a vehicle for delivery of goods, we need to focus on the specifics and practice of transporting industrial equipment. The comparison of aviation and automobile types of transport is illustrated in the Table 3.2, as other types of transport were not considered for this operation, as they do not meet all the conditions and mechanism of the operation.

Table 3.2

Evaluation of modes of transportation delivery

Type of transport	Speed	Reliability	Transport capacity	Accessibility	Cost
Automobile	+	++	++	+++	++
Aviation	+++	++	+++	++	+++

Source: developed by the author.

Given this, it would be appropriate to choose aviation transport to carry out this import operation, due to high speed of delivery which is a key factor for this cargo, and allows regular transportation [18].

Here are some of the key benefits:

- **Speed:** Aviation transportation is significantly faster than ground transportation. Airplanes can cover long distances in a short amount of time, allowing for quick delivery of parcels.
- **Reduced handling and damage:** Air cargo generally involves less handling compared to ground transportation. This minimizes the risk of damage or loss during transit, as there are fewer opportunities for mishandling.
- **Reliability and predictability:** Airlines often have well-established schedules and routes, ensuring a high level of reliability and predictability. They adhere to strict departure and arrival times, minimizing delays and providing customers with a clear idea of when their parcels will reach their destinations.
- **Capacity and scalability:** Airplanes have larger cargo capacities compared to individual automobiles. This allows for the transportation of larger volumes of parcels in a single trip, making air transport more efficient for bulk shipments.

- Improved security: Airports have robust security measures in place to ensure the safety of cargo. From cargo screening procedures to stringent access controls, the aviation industry prioritizes security. This can be particularly important for valuable or sensitive shipments that require enhanced protection [18].

It was decided to choose aviation type of delivery, since the client urgently needs the spare parts for industrial equipment and delivery by plane offers the fastest delivery duration.

The algorithm of organization of import operations of industrial equipment from Germany to Ukraine

1. The client requests delivery of required industrial equipment.
2. PE “Steiner-Ukraine” sends a request to supplier Oberrecht to purchase industrial equipment.
3. Oberrecht sends an offer.
4. PE “Steiner-Ukraine” accepts the offer.
5. Oberrecht accepts and returns the signed draft contract without changes or additions.
6. PE “Steiner-Ukraine” makes 100% payment for the goods to ProCredit Bank.
7. PE “Steiner-Ukraine” informs Oberrecht about its readiness to accept the goods.
8. Oberrecht notifies PE “Steiner-Ukraine” of its readiness to ship the goods in accordance with the basic terms of delivery of EXW.
9. PE “Steiner-Ukraine” enters into an agreement with a transport company “UPS” for the delivery of goods to its office, according to which PE “Steiner-Ukraine” must make all payments that will arise during transportation.
10. PE “Steiner-Ukraine” sends a letter to the insurance company with which the general policy on cargo insurance is concluded, with a request to insure the equipment for the period of its transportation, and to write out the insurance policy to PE “Steiner-Ukraine”.

11. PE “Steiner-Ukraine” carries out customs clearance of goods on the territory of Ukraine at the Kyiv Regional Customs and pays VAT.
12. Transportation continues on the territory of Ukraine to the office of PE “Steiner-Ukraine”.
13. PE “Steiner-Ukraine” makes a delivery to client’s warehouse [23].

Phasing with timelines of the algorithm of organization of import operations by PE “Steiner-Ukraine” is illustrated in Gantt chart below (Fig 3.2).

Purchase request from the customer																				
Purchase request to the supplier																				
Supplier's offer																				
Offer acceptance																				
Sending a copy of the contract																				
Signing the contact																				
Transfer of commodity-administrative documents																				
Invoice payment																				
Readiness to ship goods																				
Contract with a transport company																				
Insurance																				
Delivery to the office																				

Resolution No. 7 – Instructions on the procedure for currency supervision of banks on compliance by residents with settlement deadlines for export and import of goods.

Delivery will be carried out in accordance with the Contract 1607/20 and the referring Appendix 1 which identify the terms of delivery and possible disagreements [Appendix B;C].

- Parties: Oberrecht GmbH (Seller) and PE STEINER UKRAINE (Buyer)
- Subject: Sale of equipment and spare parts based on contract specifications.
- Price: EURO currency for payment.
- Payment: The Buyer will make a 100% advance payment upon presentation of the invoice issued by the Seller. Buyer covers bank charges and customs expenses in their country, while the Seller covers similar charges in their country.
- Delivery: The Seller will dispatch the Goods within one week from receipt of the advance payment. The quantity and items of the Goods in this parcel are as follows:
 - Separating diaphragm, 106.0243 – 200 pcs.
 - Documents, packaging via UPS Express Saver – 1 pc.
- Total value of this parcel, including packaging, is 1260,0 EUR.
- Delivery Terms: The goods are delivered on EXW Germany (Bell) basis according to INCOTERMS 2020.
- Acceptance: Buyer accepts Goods based on quality and quantity stated in contract Appendix.
- Quality and Quantity: Seller guarantees quality based on international standards. Buyer and Carrier inspect and sign an acceptance report upon Goods' arrival.
- Packing and Marking: Standard packing to ensure safe transportation.
- Claims: Buyer reports quantity claims within 7 days and quality claims within 15 days. Seller investigates and responds within 15 days. Seller provides additional Goods or credit note if claim is accepted.
- Liquidated Damages: Seller's failure to meet delivery dates allows Buyer to claim liquidated damages up to a maximum of 0% of the Equipment's price.

- **Limitation of Liability:** Neither party is liable for indirect or consequential damages. Seller's total liability is limited to the purchase price of the Equipment.
- **Force Majeure:** Parties are not liable for non-performance due to circumstances beyond their control. If such circumstances persist for more than three months, parties can refuse further obligations.

In order to fully understand the content of import operations, it is necessary to conduct an analysis of the risks arising under their conditions. According to the conducted research, "Steiner-Ukraine" carried out a predominant concentration of external risks.

- **Transportation Risks:** The goods may be exposed to various transportation risks such as damage, theft, or loss during transit. Factors like improper handling, accidents, or logistical issues can pose a risk to the timely and safe delivery of imported goods.
- **Customs and Regulatory Risks:** Importing goods involves compliance with customs regulations and procedures. There is a risk of encountering delays, additional costs, or even rejection of goods at customs if proper documentation or customs requirements are not met.
- **Currency and Exchange Rate Risks:** Fluctuations in currency exchange rates between the Euro and the Ukrainian Hryvnia can impact the cost of imported goods. Exchange rate volatility can affect the overall import costs and profitability.
- **Political and Legal Risks:** Changes in political or legal landscapes can introduce uncertainties and risks to import operations. This can include changes in trade policies, import duties, customs regulations, or legal disputes that may impact the import process.
- **Quality and Compliance Risks:** There is a risk of receiving goods that do not meet quality standards or comply with the required specifications. This can result in additional costs for returning or replacing the goods, as well as potential damage to the importer's reputation [25;26].

- **Payment and Financial Risks:** Payment-related risks, such as non-payment by the buyer or financial instability of the importing party, can pose challenges and impact the financial aspects of the import operation.
- **Market and Demand Risks:** Changes in market demand, consumer preferences, or economic conditions can affect the marketability and profitability of imported goods. Importers need to assess market risks to ensure a viable demand for their products.
- **Military actions during import delivery** can disrupt transportation routes, damage infrastructure, impose border restrictions, and create political and economic uncertainty, leading to delays and logistical challenges [25;26].

When it comes to import operations, company may also face internal risks such as:

- **Human-factor Risk:** Personnel issues may pose operational challenges. Staff who become ill or injured and, as a result, are unable to work can decrease working efficiency. A company may need to hire or replace personnel key to the company's success. Strikes can force a business to close for the short-term, leading to a loss in sales and revenue.
- **Inadequate Inventory Management:** Poor inventory management, including inaccurate demand forecasting, insufficient stock levels, or inadequate storage facilities, can lead to delays or disruptions in import operations.
- **Financial Instability:** Financial challenges within the company, such as cash flow issues, insufficient working capital, or unstable financial markets, can affect the ability to finance imports and maintain a smooth import operation.
- **Operational Inefficiencies:** Inefficient processes, lack of coordination between different departments, or insufficient training of staff involved in import operations can result in delays, errors, or increased costs.
- **Compliance and Legal Issues:** Failure to comply with import regulations, customs procedures, or international trade laws can lead to penalties, shipment delays, or even legal consequences [25;26].

Chapter 7 of the Contract 1607/20 regulates the risks that might occur during the cooperation. It indicates that PE “Steiner-Ukraine” can forward the claim

concerning the quantity within 7 days after receipt of goods and within 15 days concerning the quality.

Chapter 11 of the Contract 1607/20 that regulates force majeure situations, including natural disasters, war, strikes, and government interference, relieve parties from liability for non-performance. If the circumstances persist for over three months, either party can refuse further obligations without compensation. Immediate notification and proof of the circumstances are required.

The calculation of economic efficiency is carried out by comparing the achieved economic result (effect) with the cost of resources to obtain this effect.

At the enterprise level, the economic efficiency of foreign trade operations is understood as the degree of increase in income from these operations. The criterion of economic efficiency is profit as the main measure of efficiency.

PE “Steiner-Ukraine” is negotiating with supplier Oberrecht to purchase spare parts for industrial equipment.

Table 3.3

Cost structure for calculating the efficiency of the import operation of industrial equipment from Oberrecht by PE “Steiner-Ukraine”

Name of condition	Data
Product name	Spare parts (diaphragm)
HS code	4016999790
Exporting country	Germany
Price per 1 pc, EURO.	6,3 EURO
Quantity	200
Terms of delivery	EXW from Bell (Germany)
The NBU exchange rate	37,27 UAH per 1 EURO
Customs fee of the declared value	10%
Broker fee	2%
Costs of loading goods onto a vehicle	0,75%
Transportation insurance	2%

Transportation insurance	2%
Costs of transportation of goods to the importer warehouse	8%
Selling (domestic market) price	945 UAH per pc

Source: developed by the author based on [Appendix C; D; E; F].

The import contract price = Price per 1 pc * Quantity = 6,3 Euro * 200 pcs = 1260 Euro = 1260 Euro * 37,27 = 46960,2 UAH

Customs fee = 10% of Declared value = 10% * 46960,2 UAH = 4696,02 UAH

VAT = 20% of Declared value = 20% * 46960,2 UAH = 9392,04 UAH

The expenses = The import contract price * (2% + 0,75% + 2% + 8%) = 5870,03 UAH

Income from sales of products on Ukrainian market = Selling price * Quantity = 945 UAH * 200 = 189000,0 UAH

Importer costs = Total expenses + Import contract price + Customs fees = 5870,03 UAH + 46960,2 UAH + 9392,04 UAH + 4696,02 UAH = 66918,29 UAH

Import efficiency = Income / Importer costs = 189000,0 UAH / 66918,29 UAH = 2,82.

Therefore, the income from the import operation of spare parts for industrial equipment is approximately 189000,0 UAH. The importer costs are approximately 66918,29 UAH, and the import efficiency is approximately 2,82, while net profit is 122081,71 UAH. It can be concluded that the import operation carried out by PE “Steiner-Ukraine” is effective, because for every 1 UAH of expenses there is 2,82 UAH of income.

However, given the importance of developing and expanding the company, the unstable situation in Ukraine, which adds risks to import, PE “Steiner-Ukraine” should consider the option of exploring new markets for importing industrial equipment such as Slovakia and Hungary due to short distance and high technologies of production. It is important to carefully analyze potential new markets, including their policy and legal regulations, economic stability, to make smart decisions.

CONCLUSIONS AND PROPOSALS

The course of European integration into the international community, chosen by our country, causes profound infrastructural changes in the economic sector both at the macro level and for individual economies. The process of modernization of socio-economic relations through the orientation of economic systems on the foreign economic type of development gives an impetus to the transformation of institutional conditions and the corresponding infrastructural support. This requires a theoretical understanding of the conceptual foundations and organizational mechanisms of promoting the development of foreign economic activity of enterprises, the formation of transparent accounting and analytical support for the conduct of this direction of activity by economic entities. Thus, the processes of globalization of the economy and integration of accounting and analysis systems at the international level actualize the accounting operations contained in the sphere of foreign economic activity of Ukraine.

The world market of production equipment of the 21st century is characterized by a certain instability, which is due to the trends of the world economy. The analysis of statistical data shows that China has emerged as the leading exporter of pasteurizers and sterilizers, holding a consistent market share of approximately 17% over the past three years. While Germany and South Korea experienced fluctuations in their export numbers, Italy, the USA, and Japan demonstrated a steady increase in their export shares.

China and Italy emerged as the dominant exporters in 2022, capturing shares of 15% and 12% respectively. Despite a slight decrease in market share for China, Italy, and the USA, Spain, South Korea, and Japan saw steady growth of 1-2% in their export shares.

Price levels for industrial equipment had an increase by an average of 20% depending on type of the equipment, influenced by inflation and the consequences of the war in Ukraine.

In the Ukrainian market for production equipment, Italy emerged as the top exporter of industrial equipment (31,1%). Germany and Poland also had significant export shares 25,3% and 12,9% respectively.

Today there are different approaches to determining the nature of import transactions. Summarizing them, it should be noted that import transactions involve the purchase and import of goods from abroad for personal consumption by the enterprise, for processing for domestic consumption or for export from it.

Regulation of export-import operations is carried out by a number of legal documents, namely: the Law of Ukraine "On Foreign Economic Activity", the Customs Code of Ukraine, the Tax Code of Ukraine, etc.

PE company "Steiner-Ukraine" showed adaptability and a rational business policy during the COVID-19 pandemic and war. They experienced a 4.6% increase in product sales income and a significant 48% increase in profit from other operating income. Net profit multiplied almost five times in 2022 compared to 2020. Operating expenses decreased by 52%. Current liquidity remained at 100%, indicating enough assets to cover short-term obligations. The main suppliers were Germany, Italy, and Spain, with Germany increasing its import volumes. The company reduced imports of packaging equipment by 50% and increased purchases of pumps by 364.3%. Chemical pumps accounted for the largest share. Profit from equipment sales multiplied by nearly five times from 2020 to 2021 but decreased in 2022.

Regarding the analysis of suggested income operation, PE "Steiner-Ukraine" should continue importing industrial equipment from Germany due to their long-standing cooperation and high-quality. The chosen Incoterm is EXW, and aviation transport is recommended for fast delivery. The estimated income from the import operation of spare parts for industrial equipment is approximately 189000,0 UAH, with importer costs of around 66918,29 UAH. The import efficiency is approximately 2,82, indicating a favorable outcome. Contract between buyer and seller provides provisions for raising claims regarding quantity and quality within specified timeframes. It also includes force majeure clauses relieving parties from liability in certain circumstances.

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ADDITIONAL

Appendix A

Financial statements of PE “Steiner-Ukraine” in thousand UAH for 2020-2022

Assets

Line name	Line code	As of 31.12.2020	As of 31.12.2021	As of 31.12.2022
I. Non-current assets				
intangible assets	1000	271.40	267.20	264.20
Initial cost	1001	350.20	350.20	350.20
Accumulated depreciation	1002	78.80	83.00	86.00
Fixed assets:	1010	258.30	182.10	105.90
Initial cost	1011	581.00	581.00	581.00
Amortization	1012	322.70	398.90	475.10
Total for Section I	1095	529.70	449.30	370.10
II. Current assets				
inventories:	1100	1 188.80	532.90	737.00
Including finished products	1103	0.00	531.70	735.20
Accounts receivable for goods, robots, services	1125	1 378.00	2 827.60	3 969.80
Accounts receivable for settlements with the budget	1135	7.60	231.60	42.90
Including income tax	1136	0.30	0.30	32.50
Other current receivables	1155	2 931.00	437.50	4 009.60
Money and their equivalents	1165	555.50	298.70	847.20

Continuation of Appendix A

Line name	Line code	As of 31.12.2020	As of 31.12.2021	As of 31.12.2022
Other current assets	1190	1 003.10	120.30	787.50
Total for Section II	1195	7 064.00	4 448.60	10 394.00
Balance	1300	7 593.70	4 897.90	10 764.10

Liabilities

Line name	Line code	As of 31.12.2020	As of 31.12.2021	As of 31.12.2022
I. Registered (share) capital	1400	300.00	300.00	300.00
Retained earnings (uncovered loss)	1420	-389.90	2 078.90	2 846.40
Unpaid Capital	1425	127.30	127.30	127.30
Total for Section I	1495	-217.20	2 251.60	3 019.10
Goods, works, services	1615	1 770.40	1 922.90	2 463.10
Settlements with the budget	1620	55.90	563.50	0.00
Other current liabilities	1690	5 983.00	723.40	4 718.40
Total for Section III	1695	7 810.90	2 646.30	7 745.00
Balance	1900	7 593.70	4 897.90	10 764.10

Income statement

Line name	Line code	As of 31.12.2020	As of 31.12.2021	As of 31.12.2022
Net income from sales of products (goods, works, services)	2000	19 220.20	24 023.70	20 104.80

Continuation of Appendix A

Line name	Line code	As of 31.12.2020	As of 31.12.2021	As of 31.12.2022
Cost of goods sold (goods, works, services)	2050	14 856.90	17 008.30	12 922.30
Other operating income	2120	222.50	331.10	329.30
Other operating expenses	2180	4 430.10	4 861.90	6 733.50
Other income	2240	23.00	17.60	27.50
Total income (2000 + 2120 + 2240)	2280	19 465.70	24 372.40	20 461.60
Total expenses (2050 + 2180 + 2270)	2285	19 287.00	21 870.20	19 655.80
Financial result for taxation (2280 - 2285)	2290	178.70	2502.20	805.80
Net profit (loss) (2290 – 2300)	2350	178.70	2502.20	805.80

Contract

1
КОНТРАКТ № 1607/20
м. Київ 16 Липня 2022 р.

CONTRACT Nr. 1607/20
Kyiv July 16th, 2022

Компанія **Oberrecht GmbH**, надалі "Продавець", в особі Філіпа Оберета - директора компанії, з одного боку, та ПП "ШТАЙНЕР-УКРАЇНА", надалі "Покупець", в особі Генерального директора Колодченко О. Б., що діє на підставі Статуту, з іншого боку, уклали цей Контракт про наступне:

Company **Oberrecht GmbH**, hereinafter referred to the "Seller" represented by Philip Oberrecht, Managing Director from one part and **PE STEINER UKRAINE** hereinafter referred to the "Buyer" represented by Olexiy Kolodchenko, General Manager, from another part have concluded the present Contract as follows:

1. Предмет контракту

Продавець продає, а Покупець купує і оплачує на умовах, викладених нижче, **обладнання та запасні частини** (Товар), згідно зі Специфікаціями, зазначеними у Додатках, які є невід'ємною частиною цього Контракту.

1. Subject of the contract

The Seller sells and the Buyer buys and pays on below mentioned conditions **equipment and spare parts** (Goods) supplied according to the Specifications mentioned in the Appendixes to the present Contract.

2. Ціна і загальна вартість контракту

2.1. Ціна на товар встановлюється в Євро.
 2.2. Валютою платежу є Євро.
 2.3. Загальна сума контракту становить суму Додатків до цього Договору.

2. Price and total contract value

2.1. The price for the goods is in EURO.
 2.2. The currency for payment is EURO.
 2.3. The total value is the sum of the Appendixes to this Contract.

3. Умови платежу

3.1. Покупець зобов'язується здійснити оплату Товару згідно з умовами, зазначеними у Додатках на кожну партію.
 3.2. Покупець проводить оплату шляхом переказу грошових коштів на розрахунковий рахунок Продавця.
 3.3. Усі банківські збори за даним Контрактом в країні Покупця оплачуються Покупцем. Такі ж витрати в країні Продавця оплачуються Продавцем.
 3.4. Всі митні платежі, збори, податки та інші витрати, пов'язані з підписанням і виконанням даного Контракту в країні Покупця сплачуються Покупцем. Аналогічні митні платежі, збори, податки та інші витрати в країні Продавця оплачуються Продавцем.

3. Terms of payment

3.1. The Buyer undertakes to pay for Goods according to the conditions mentioned in the Appendixes to each lot of the Goods.
 3.2. The Buyer makes the bank transfer to the Seller bank account indicated in present Contract.
 3.3. All bank charges under the present Contract arising in the Buyer's country should be paid by the Buyer charge. Seller should pay all similar charges in its country.
 3.4. All customs payments, charges, taxes and other expenses arising from the signing and execution of the present Contract in the Buyer's country should be paid by the Buyer charge. The Seller should pay similar customs payments, charges, taxes and other expenses in its country.
 3.5

4. Терміни та умови поставки

4.1. Терміни та умови поставки, а також кількість товару на кожну партію товару визначаються відповідно до Додатків до цього Контракту.

4. Delivery terms and conditions

4.1. Delivery time, terms of delivery as well as quantity for each lot separately are determined in accordance with Appendixes to the present Contract.

4.2. Умови поставки - відповідно до Інкотермс 2020.

5. Умови приймання

5.1. Покупець здійснює приймання товару за кількістю та якістю, вказаною в Додатках на кожну окрему партію до даного Контракту. 5.2. Продавець до кожної партії Товару прикладає такі документи: - Транспортну накладну (після відвантаження), - Рахунок-фактуру (інвойс), - Повідомлення про відвантаження. 5.3. Продавець вказує країну походження Товару в Рахунок-фактурі на кожну партію.

6. Кількість і якість товару

6.1. Продавець гарантує відповідність якості товару, що поставляється, міжнародним стандартам. 6.2. Після прибуття партії Товару, представниками Покупця і Перевізника здійснюється її огляд і складається Акт приймання товару за кількістю, асортиментом і цілісністю упаковки. 6.3. Кількість і асортимент поставлених Товарів повинні відповідати товаро-транспортним документам та інвойсу.

7. Упаковка та маркування

Стандартна упаковка повинна забезпечувати нове збереження Товару і запобігати його пошкодженню при транспортуванні.

8. Претензії

8.1. Претензії по кількості пред'являються Продавцем не пізніше 7 календарних днів з дати поставки товару. Претензії оформляються Актом приймання товару за підписом представників Покупця і Перевізника. 8.2. Претензії по якості пред'являються Продавцем не пізніше 15 календарних днів з моменту виявлення невідповідності якості товару і оформляються рекламційним протоколом, складеним комісією з представників Покупця і перевізника. Продавцю по ел. пошті або по факсу. 8.3. Продавець зобов'язаний розглянути претензію за якістю і / або кількістю,

4.2. Delivery terms determines according to INCOTERMS 2020.

5. Acceptance conditions

5.1. Buyer accepts the Goods by the quality and quantity mentioned in Appendices to each lot of Goods delivered within the present Contract. 5.2. The Seller should attach the following documents: - Transport document (after shipment), - Payment document (Invoice), - Delivery Note. 5.3. The Seller should indicate the country of origin in the Invoice for each lot of Goods separately.

6. Quality and quantity of Goods

6.1 The Seller guarantees the products quality according to current international standards of the quality. 6.2. Upon arrival of Goods the representatives of the Buyer and the Carrier should examine the Goods and sign the Acceptance Report after checking the quantity, assortment, packaging integrity of the Goods. 6.3. The quantity and assortment of the Goods delivered have to correspond to the transportation document and invoice.

7. Packing and marking

The Standard packing should insure the safety of the Goods during transportation.

8. Claims

8.1. Buyer should forward the claims concerning the quantity of Goods to Seller within 7 days after receipt of Goods. Corresponding Acceptance Report should be issued and signed by representatives of Buyer and Transport company. 8.2. The claims concerning the quality of Goods should be forwarded to Seller not later than 15 days after defect is found. The corresponding Claim Report should be issued by the representatives of Buyer in writing form and sent to the seller via e-mail or via fax. 8.3. The Seller have to explore the Buyer's claim on quality and/or quantity which receipt have to be confirmed, and provide the response

отримання якої має бути підтверджено, і надати відповідь протягом 15 днів після отримання претензії. Продавець зобов'язаний встановити Товари на суму претензії або встановити кредитне повідомлення за умови, що претензія прийнята Продавцем.

9. Ліквідація пошкоджень

9.1. Продавець зобов'язаний доставити товар згідно термінів, зазначених у Інвойсі. У випадку, якщо Продавець не в змозі дотримуватися термінів поставки обладнання чи запасних частин, Продавець повинен негайно повідомити Покупця із зазначенням причин затримки та очікуваної дати доставки. У разі затримки виключно через вину Продавця, Покупець має право вимагати компенсацію, передбачену наступним пунктом. 9.2. У випадку, якщо Продавець не має змоги доставити обладнання чи запасні частини протягом домовленої дати, подовженої на два тижні пільгового періоду, з виняткової вини Продавця, Покупець має право вимагати відшкодування збитків у розмірі 0,0% ціни від вартості товару за повний тиждень затримки, до максимуму 0% від ціни Обладнання. Цим домовлено, що виплата відшкодування ліквідаційних збитків є виключним засобом захисту Покупця проти Продавця за затримку доставки обладнання. Якщо доставка Обладнання не буде здійснена протягом дванадцяти тижнів після домовленої дати, з виняткової вини Продавця, Покупець має право вважати таку затримку доставля товару істотним порушенням Продавця. 9.3. Будь-які ліквідаційні збитки, що підлягають селити за поставкою, повинні вимагатися з Покупця не пізніше, ніж через тридцять (30) днів після укладеної дати доставки. Якщо протягом зазначеного терміну Покупець не буде пред'явлено жодної вимоги про ліквідацію збитків, будь-які можливості на ліквідацію збитків вважаються остаточно скасованими.

10. Обмеження відповідальності

10.1. Незважаючи на те, що в цій Угоді є прозаявлено, жодні із сторін ні в якій разі не несе відповідальності за втрату прибутку або за будь-які непрямі, спеціальні або наслідкові збитки та/або будь-які порушення (у тому

within 15 days from the date of its receipt. The Seller has to supply additional Goods or issue a credit note to the amount of the claim on condition the claim is accepted by the Seller.

9. Liquidated damages

9.1 The Seller will endeavor to meet the delivery dates specified in the Agreement. In the event that the Seller is not able to meet the delivery dates of the Equipment or of part thereof, the Seller shall promptly notify the Purchaser indicating the reasons for the delay and the expected delivery date. In the event of delay due to the Seller's exclusive fault, the Purchaser shall have the right to claim, a compensation provided for in the following clause 9.2 In the event that the Seller is not able to deliver the Equipment within the agreed date, as extended by a two weeks grace period, due to the Seller's exclusive fault, the Purchaser shall be entitled to claim liquidated damages in the amount of 0.0% of the price of the undelivered goods per full week of delay, up to a maximum of 0% of the price of the Equipment. It is hereby agreed that the payment of the foregoing liquidated damages shall be the exclusive remedy of the Purchaser against the Seller for delay in delivery of the Equipment. If the delivery of the Equipment is not made within twelve weeks after the agreed date, due to the Seller's exclusive fault, the Purchaser shall be entitled to consider such delay in the delivery of the Equipment as a substantial breach by the Seller. 9.3 Any liquidated damages payable under this article must be claimed by the Purchaser not later than thirty (30) days after the agreed delivery date. If no claim for liquidated damages will be raised within the aforementioned term, any right to liquidated damages shall be considered definitively waived.

10. Limitation of liability

10.1 Notwithstanding anything in this Agreement to the contrary, in no event shall either party be liable for loss of profit or any indirect, special or consequential damages and

числ, без обмежень, збитків внаслідок втрати використання, втрати прибутку, переривання чи втрати бізнесу, втраченої репутації, втраченого доходу та втраченої можливості). 10.2 Загальна сукупна відповідальність Продавця перед Покупцем згідно з Договором або іншим чином не повинна перевищувати загальну ціну, понесену за поставлене обладнання чи запасні частини. 10.3 Випереджені обмеження відповідальності не застосовуються у разі смерті, травм, навмисного вандру чи грубої необережності.

11. Форс-Мажор

11.1. Ніяка відповідальність не може бути наслідком невиконання будь-якого з положень цього Контракту, якщо не невиконання стало наслідком причин, що знаходяться поза сферою контролю не виконуючої сторони, подібних стихійним лихам, екстремальним погодним умовам, пожежам, війнам, страхам, військовим діям, цивільним безладям, втручанням з боку влади, смором, притисненням державними органами, актів обов'язкових для сторін, що не дозволяють сторонам виконувати свої зобов'язання, далі іменованих «форс-мажор», але не обмежуючись ними, на період, що починається з моменту оголошення не виконуючої сторони про форс-мажор і закінчується, коли форс-мажор закінчився або закінчився б, якби не виконуюча сторона зробила дії, які вона в дійсності могла б вжити для виходу з форс мажору. Форс-мажор автоматично продовжує термін виконання зобов'язань за цим договором. 11.2. Якщо ніше зазначені обставини тривають більше трьох місяців, кожна зі сторін має право відмовитися від подальшого виконання зобов'язань за цим Контрактом. У такому випадку жодна із сторін не матиме право вимагати від іншої сторони відшкодування всіх можливих збитків, понесених у зв'язку з виниклими цих обставин. Це не відноситься до попередніх зобов'язань, які повинні бути врегульовані. 11.3. Сторона, яка не може виконати свої зобов'язання за цим Контрактом, повинна негайно сповістити іншу сторону про початок і закінчення дії обставин, що перешкоджають

losses in connection with its performance under this Agreement or any breach thereof (including without limitation, damages resulting from loss of use, loss of profits, interruption of loss of business, lost goodwill, lost revenue and lost opportunity). 10.2 The total aggregate liability of the Seller to the Purchaser under the Agreement or otherwise shall not exceed the purchase price agreed for the Equipment supplied. 10.3 The foregoing limitations of liability shall not apply in case of death, personal injury, willful intent or gross negligence.

11. Force Majeure

11.1. No liability shall result from the non-performance of any obligation of Invoice caused by circumstances beyond the control of the non-performing party such as, but without prejudice to the generality of the foregoing, natural catastrophes, extreme weather conditions, fire, war, strikes, hostilities, civil unrest, governmental interference, embargoes, government agencies' adoption of acts that are binding on the parties and which prevent the parties from performing their obligations hereunder, (herein a "Force Majeure") for that period commencing from the time at which notice of the existence of the Force Majeure is given by the non-performing party and terminating when the Force Majeure has ended or would have ended had the non-performing party taken those steps which it could reasonably have been expected to take in order to overcome the Force Majeure. Force Majeure shall automatically extend the period for performing the obligation under this agreement. 11.2. If the above circumstances last for more than three months, each party shall have the right to refuse any further fulfillment of the obligations under the Contract and in such case neither of the parties shall have the right to make a demand upon the other party for compensation for any possible losses sustained in connection with these circumstances. Other previous outstanding invoices and deliveries must be balanced separately.

виконанню зобов'язань. Свідченням відповідної Торгової Палати країни Покупця, Продавця або країни транзиту, є достатнім доказом виникнення подібних обставин та їх тривалості.

12. Інші умови

12.1. Всі зміни і доповнення до цього Контракту дієсні лише в тому випадку, якщо вони узгоджені, зроблені у письмовій формі та підписані обома сторонами. У разі внесення будь-яких змін до цього Контракту, він продовжує діяти на повну силу до моменту їх внесення, а сторони, в свою чергу, зобов'язуються замінити недійсну частину на таку, яка відповідає б економічному сенсу даного Контракту. 12.2. Стараючись Контракт регулюється законодавством Італії і застосовується конвенції ООН про контракт в міжнародній торгівлі. 12.3. Всі розбіжності, що виникають внаслідок або у зв'язку з цим Контрактом, повинні вирішуватися шляхом переговорів між сторонами. 12.4. Якщо сторони не можуть дійти згоди протягом 90 днів з дня перших переговорів, то дана розбіжність повинна бути врегульована арбітражем. 12.5. Арбітраж, включючи внесення рішення, повинен проводити в Міжнародному комерційному торговому Арбітражному суді при Торгово-промисловій палаті Женеви. 12.6. Даний Контракт складено українською та англійською мовами у двох примірниках. Англійська версія має першочергове значення в будь-якому випадку. 12.7. Термін дії Контракту до 31 грудня 2020 включно, але в будь-якому разі до повного виконання Сторонами своїх зобов'язань за цим Контрактом.

12. Other conditions

12.1. Any changes, additional agreements and appendices to the present Contract will be valid only if they are agreed, made and signed in writing by Both Parties. Should any of the provisions of this Contract or any part thereof to be or become invalid, the remaining provisions and the Contract in common shall nevertheless remain in full force and effect, and the Parties hereto agree to substitute for the invalid provision one which is invalid and which in its economic effect corresponds to that intended by this Contract. 12.2. Law of Italy governs the present contract. UN Convention on Contracts for the International Sale of Goods also applies. 12.3. All disputes, which may arise out or in connection with the present Contract, shall be settled by means of negotiations between the Parties. 12.4. If the parties can not settle any dispute within 90 days after the date of first conferring, then such a dispute shall be settled by arbitration. 12.5. The arbitration, including making the award, shall take place at the International Commercial Arbitration by Geneva Chamber of Commerce. 12.6. The Contract is executed equivalent both in English and Ukrainian languages in two copies. The English version shall have the priority in any cases of doubt. 12.7. Present Contract is valid until December 31st, 2020 but anyway until the Parties fulfill their obligations in full.

11. Юридичні адреси та рахунок сторін

11. Legal addresses and accounts

Continuation of Appendix B

6

ПРОДАВЕЦЬ:**OBERRECHT GmbH**

Gewerbegebiet "Am Rothen Berg" 1-3
D-56745 Bell am Laacher See
Deutschland/Germany

Bank details:

Branch: GLS Gemeinschaftsbank eG
Federal Republic of Germany
IBAN: DE09430609676048802801
SWIFT/BIC: GENODEM1GLS

ПОКУПЕЦЬ:**ПП "ШТАЙНЕР-УКРАЇНА"**

вул. Гната Юри, 9, оф. 414
м. Київ 03148 Україна

Банк:

АТ «Прокредит банк»
м. Київ, Україна
Рахунок №: 26001310005082
МФО 320984
Код ЄДРПОУ: 34352078
SWIFT: MIFCUAUK

SELLER:**OBERRECHT GmbH**

Gewerbegebiet "Am Rothen Berg" 1-3
D-56745 Bell am Laacher See
Deutschland/Germany

Bank details:

Branch: GLS Gemeinschaftsbank eG
Federal Republic of Germany
IBAN: DE09430609676048802801
SWIFT/BIC: GENODEM1GLS

BUYER:**PE STEINER UKRAINE**

9 Gnata Yury, Office 414
Kyiv 03148 Ukraine

Bank details:

JSC «Procredit bank»
Kyiv, Ukraine
Acc. №: 26001310005082
MFO 320984
Code EDRPOU: 34352078
SWIFT: MIFCUAUK

12. Підписи та печатки сторін**ПОКУПЕЦЬ / BUYER**

PE STEINER UKRAINE /
ПП «ШТАЙНЕР-УКРАЇНА»

12. Signatures and stamps of the Parties**ПРОДАВЕЦЬ / SELLER**

OBERRECHT GmbH

Olexiy Kolodchenko / Колодченко О.Б.
General Manager / Генеральний директор

Philip Oberrecht / Managing Director
Філіп Оберет / Директор компанії

Appendix to Contract 1607/20

Додаток № 1
до контракту № 1607/20 від 16.07.2022

Appendix № 1
to Contract Nr. 1607/20 dated 16.07.2022

м. Київ 16 Липня 2022 р.

Kyiv July 16th, 2022

Компанія **Oberrecht GmbH**, надалі "Продавець", в особі Філіпа Оберета - директора компанії, з одного боку, та ПП "ШТАЙНЕР-УКРАЇНА", надалі "Покупець", в особі Генерального директора Колодченко О. Б., що діє на підставі Статуту, з іншого боку, уклали цей Контракт про наступне:

Company **Oberrecht GmbH**, hereinafter referred to the "Seller" represented by Philip Oberrecht, Managing Director from one part and **PE STEINER UKRAINE** hereinafter referred to the "Buyer" represented by Olexiy Kolodchenko, General Manager, from another part have concluded the present Contract as follows:

1. Пункти № 3.1, 4.1, 4.2. викласти в наступній редакції:

1. The articles № 3.1, 4.1, 4.2 to state as follows:

3.1. Покупець сплачує за дану партію Товару за наступною схемою:

3.1. The Buyer will pay for this parcel of the Goods as follows:

- 100% передплата при пред'явленні інвойсу, виставленого Продавцем.

- 100% advance payment at presentation of invoice issued by the Seller.

4.1. Товар відвантажується Продавцем протягом одного тижня з моменту отримання передплати. Кількість товару, що поставляється з цією партією становить:

4.1. The Seller dispatches Goods within one week from receipt of the advance payment. The amount of goods delivered by this parcel is as follows:

- Мембрана роздільна, 106.0243 – 200 pcs.

- Separating diaphragm, 106.0243 – 200 pcs.

- Організація відправлення документів, пакування через UPS Express Saver - 1шт.

- Documents, packaging via UPS Express Saver – 1pc.

Загальна вартість доларів 1260,0 ЄВРО.

Total value is 1260,0 EUR

Загальна вартість з урахуванням упакування становить – 1260,0 ЄВРО.

Total value with packaging to be paid is 1260,0 EUR

4.2. Товар поставляється на умовах EXW Німеччина відповідно до Інкотермс 2020.

4.2. The goods are delivering on EXW Germany basis according to the INCOTERMS 2020.

2. Решта умов контракту № 1607/20 залишаються незмінними.

2. Other terms and conditions of the contract № 1607/20 remain unchanged.

ПОКУПЕЦЬ / BUYER

ПРОДАВЕЦЬ / SELLER

PE STEINER UKRAINE /
ПП «ШТАЙНЕР-УКРАЇНА»

OBERRECHT GmbH

Olexiy Kolodchenko / Колодченко О.Б.
General Manager / Генеральний директор

Philip Oberrecht / Managing Director
Філіп Оберет / Директор компанії

Offer



QUALITÄTS-ERSATZTEILE / QUALITY SPARE PARTS
SEIT ÜBER 25 JAHREN FÜR
DIE ABFÜLLENDE & VERPACKENDE INDUSTRIE



Offer

Offer No.: OF200391
Customer No.: 16434
Date: 08.07.2022
Mode of disp.: (Nicht angegeben)
Delivery date: see below
Responsible: YW

Delivery address:

Steiner Ukraine
Ms Katerina Bugaenko, phone +38 (44) 390 - 7338
23 Industrialnyi lane, office 305

UA-03056 Kyiv (Ukraine)

Our UstIdNo.: DE218643069
Your VATIdNo.:

Your updated enquiry via e-mail dated 07/07/2022 by Ms Valentyna Levchenko - destination: Ukraine

Item Part No. Description	Unit	Quantity	Unit price in €	Total price in €
1. 106.0243 Separating diaphragm, Ø 30 mm, H = 7 mm, EPDM, fabric reinforced JO® catalogue (edition 2019/2020) page: 362 Your Part N° 040220	pieces	200,00	6,3	1.260

- Page 1 - Subtotal € 1.260

Oberrecht GmbH
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SWIFT-BIC: GENODEM1GLS

Register court: AG Koblenz, HRB 14895
Managing Directors:
Philip Oberrecht &
Annabelle Oberrecht

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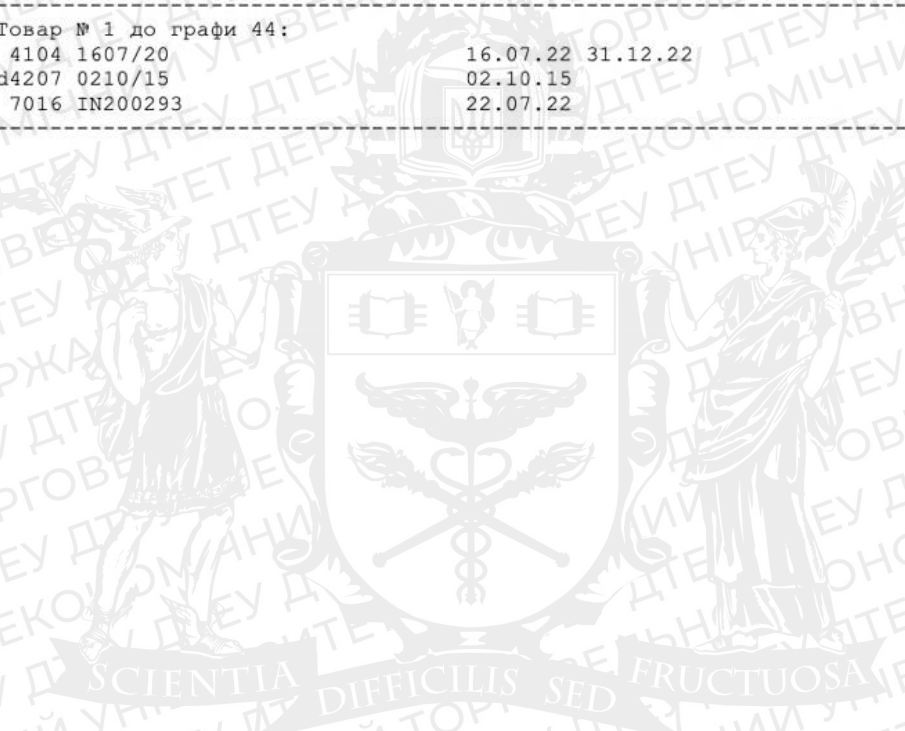
Continuation of Appendix E

УКРАЇНА (форма МД-6)

Доповнення №	1
до ВМД №	UA100180/2022/058292

Товар № 1 до графи 31:
 а) апана насоса.
 Кожна мембрана зафіксована двома опорними елементами і прикріплена до загального штоку.
 Не військового та не подвійного використання.
 Виробник: Oberrecht GmbH; Торговельна марка: Oberrecht; Країна виробництва: DE.
 Див. "електронний інвойс"
 2. Місце - 1 СТ
 3. 0

Товар № 1 до графи 44:		
4104 1607/20	16.07.22	31.12.22
d4207 0210/15	02.10.15	
7016 IN200293	22.07.22	



ВІДМІТКИ МИТНОГО ОРГАНУ ВІДТРАВЛЕННЯ ПРИЗНАЧЕННЯ

Печата:

Місце і дата:

04073, М. КИЇВ, ПРОСПЕКТ СТЕПАНА
А БАНДЕРИ, БУДИНОК 9

Підпис і Прізвище Декларанта/Представника



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FROM:

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OBERRECHT GMBH
AM ROTHEN BERG 1-3
56745 BELL
GERMANY

1 KG

1 OF 1

SHPW: 4169 A0LJ 83M
SHP WT: 1.0 KG
SHP DWT: 1.5 KG
DATE: 24 JUL 2020

SHIP TO:

MS KATERINA BUGAENKO
+38(44)390 7338
STEINER UKRAINE
23 INDUSTRIALNY LANE, OFFICE 305
03056 KYIV (UKRAINE)
UKRAINE



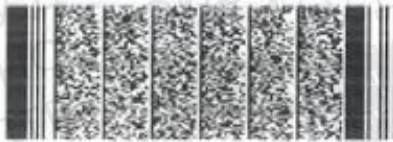
BILLING: P/P
SIGNATURE REQUIRED
DESC: spare parts
UPS CARBON NEUTRAL SHIPMENT

KEY

Rechnungsnr.: IN200293 & DN200302
Bestellnr.: FIRMA IST GEOFFNET. COMPANY IS OPEN

Fold here and place in label pouch

TR#: 1Z 416 9A0 D9 6136 0664



DIFFICILIS SED FRUCTUOSA

SHIPPER'S SIGNATURE

DATE OF SHIPMENT