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Final Qualifying Paper

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«Organization of tableware import from Europe»

(based on the data of EPICENTER-K LLC)

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SUMMARY

Yakiminko P. « Organization of tableware import from Europe » (based on the data of EPICENTER-K LLC).

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The final qualifying paper is devoted to practical aspects of the organization of tableware import from EU 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 and, in particular, European market of tableware products, study the geospatial (geographical) structure of import operations of the enterprise, justification of the EU countries choice as a counterparty for the organization of export of goods, research on the feasibility of importing goods from EU countries having Ukraine as an importing country, implementation of management decision on import through organizational support and forecast assessment of the effectiveness of the import of tableware products to Ukraine from the countries of European Union.

Key words: subject of foreign economic activity, imports, tableware products, management decision, analysis, forecast, Ukraine, European countries.

АНОТАЦІЯ

Якименко П. «Організація імпорту хлібобулочних виробів до країн ЄС» (на базі ПАТ "КІЇВХЛІБ", м. Київ).

Випускна кваліфікаційна робота зі спеціальності «Менеджмент» спеціалізації «Менеджмент зовнішньоекономічної діяльності». Державний торговельно-економічний університет. Київ, 2023.

Випускна кваліфікаційна робота присвячена практичним аспектам організації імпорту посуду з країн ЄС, що включає: дослідження зовнішньоекономічної діяльності підприємства, аналіз фінансового стану та сукупного доходу суб'єкта господарювання за 3 роки, аналіз світового та, зокрема, європейського ринку посуду, вивчення геопросторової (географічної) структури імпортих операцій підприємства, обґрунтування вибору країн ЄС як контрагента для організації імпорту товарів, дослідження доцільності імпорту товарів з країн ЄС до України в ролі країни-імпортера, реалізація управлінського рішення щодо експорту шляхом організаційного забезпечення та прогнозової оцінки ефективності імпорту посуду до України з країн Європейського Союзу.

Ключові слова: суб'єкт зовнішньоекономічної діяльності, імпорт, посуд, управлінське рішення, аналіз, прогноз, Україна, країни Європи.

INTRODUCTION

The relevance of the chosen topic is due to the growing demand for tableware in Ukraine and the need for diversification of the tableware market. The importance of tableware in daily life cannot be overstated, as it serves as an essential element for dining, serving and entertaining guests. The diversity of tableware options can make a significant difference in the overall dining experience, and a lack of choices can limit the options available to Ukrainian consumers.

In recent years, the demand for tableware in Ukraine has been increasing, and European countries are among the top producers of high-quality tableware products.

The purpose of this research is to analyze the organization of tableware imports from European countries to Ukraine, with the aim of increasing the availability of high-quality tableware products in the Ukrainian market.

To achieve this purpose, the **research will focus on the following tasks**: studying the subject of foreign economic activity related to tableware imports, analyzing the European tableware market, determining the geographical structure of import operations, selecting potential importers of tableware, and investigating the risks and possibilities of this operation.

The object of this research is the analysis of the foreign economic activity of enterprises engaged in the import of tableware products from European countries for the Ukrainian market.

The subject of the research is the organization of tableware imports from European countries, and the study will be based on the analysis of available data and information.

The structure of the final qualifying paper thesis will consist of an introduction, three chapters, conclusions and propositions, references, and appendices.

Methods of the research: analysis of multiple sources, empirical research, and the method of generalization.

Information support: online Ukrainian and English resources (web-sites, presentations, videos, social media) and data bases with public access.

CHAPTER 1. RESEARCH OF THE FOREIGN ECONOMIC ACTIVITY OF EPICENTER-K LLC

1.1. Evaluation of production and economic activity, financial activity of EPICENTER-K LLC

EPICENTER-K LLC is a Ukrainian company that was founded in 2003 and currently operates more than 50 hypermarkets and shopping centers across Ukraine, Poland, and Belarus. The company's portfolio of businesses includes retail, construction, and agriculture. EPICENTER-K LLC employs over 110,000 people and is one of the largest employers in Ukraine.

EPICENTER-K LLC has become a major player in the retail market, with more than 60 stores across Ukraine and plans to expand its operations in the future. The company has a strong focus on customer satisfaction and offers competitive pricing, quality products, and excellent customer service. Additionally, EPICENTER-K LLC has invested in modern technology and innovative solutions to improve its supply chain and logistics operations, ensuring timely and efficient delivery of products to its customers.

The main activities of the EPICENTER are:

EPICENTER-K LLC is engaged in several main activities, including but not limited to:

Retail: EPICENTER operates a chain of retail stores across Ukraine, selling a wide range of goods, including electronics, household appliances, furniture, construction materials, and more.

Wholesale: The company also engages in wholesale activities, supplying goods to other businesses in the retail and construction industries.

E-commerce: EPICENTER operates an online store, offering customers the convenience of shopping from the comfort of their homes and delivering products directly to their doorsteps.

Construction: The company is involved in construction activities, including the design, construction, and renovation of residential and commercial buildings.

Real estate: EPICENTER owns and manages a portfolio of real estate assets, including commercial and residential properties, which are rented out to tenants.

These activities contribute to the overall production and economic activity of EPICENTER-K LLC, making it a significant player in the Ukrainian market.

To better understand the results of the company, it is crucial to analyze the activities of EPICENTER-K LLC based on its financial statements (Appendix A) and conduct an analysis of production and economic activities and financial state of the enterprise for 5 years.

The table below shows the dynamics of revenues, expenses and financial results of the LLC "EPICENTER" for 2016-2020, in thousands of UAH. The information used in the table is based on the company's financial statements (see Annex A).

Epicentr-K hypermarkets sell goods of domestic and foreign production. Epicentr-K hypermarkets are designed for all categories of customers and can meet any customer needs.

The choice of assortment in the store is based on the following principles:

- 1) Ensure that each store has enough products in full, frequent demand and full variety, and that customer demand is irreplaceable and hard to replace.
- 2) According to the classification of the store, the availability of a sufficient number of goods in each group and subgroup is ensured.
- 3) For each type of product, a certain number of varieties are set that correspond to the product profile and business scale.
- 4) The most important principle of forming the volume of goods is to ensure compliance with the nature of social needs. It should ensure full satisfaction of customer needs in selected market segments. The range of goods for the buyer should be of sufficient breadth and depth.

Therefore, the scope of Epicenter-K LLC's activities almost completely corresponds to the structure of demand. As an element of the economy, inventories

play an important role and are inextricably linked to many aspects of the business activities of retailers.

The lack of essential goods negatively affects the implementation of the sales plan, which is one of the main indicators of every business. The size of inventory is an important benchmark in business operations.

If stocks decrease and fall below the normal level, it is a signal that retailers are increasing the import of related goods. An increase in inventories above the normal level indicates the need to carefully study the reasons for this situation and take measures to further order goods.

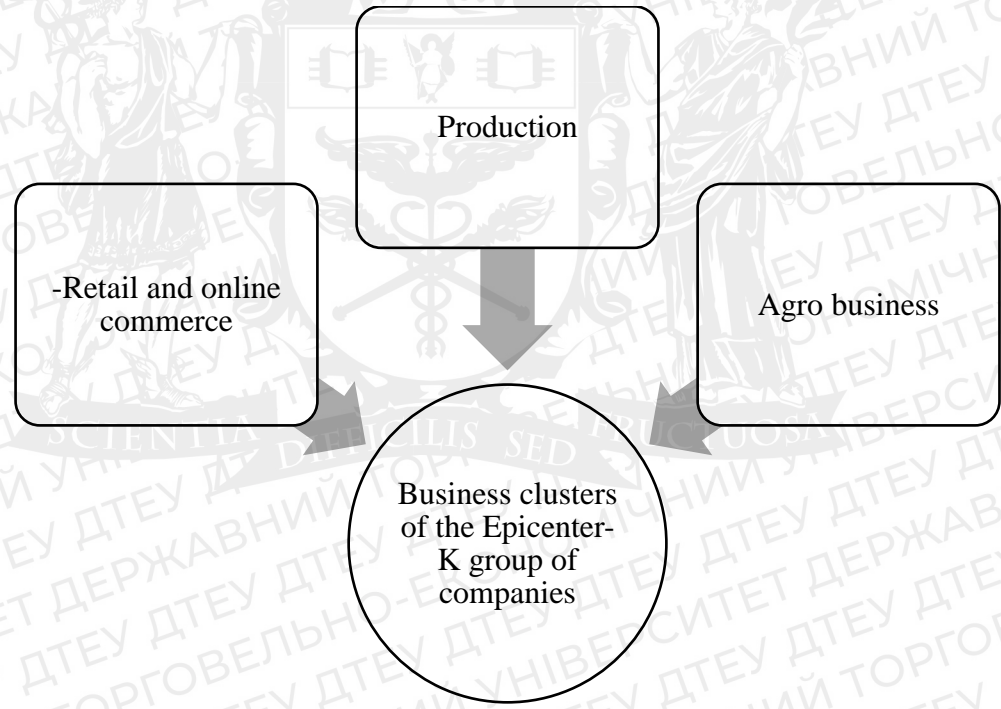


Fig. 1.1 Business clusters of the Epicenter-K group of companies

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

Later, the company acquired such divisions as Furniture Center, Intersport, CETE Technology Center, Stationery, Epic, Military, and Bouquet. In 2018, Epicenter K decided to embark on a new stage of development - updating the concept of business units and creating shop-in-shop stores on their basis.

Today, these are the Deco Galleries, E.PIK, Technology Center, Intersport, Furniture Center, Garden Center, Ceramics Center, Automol, Light Studio, Interior Studio, Mon Cheri, Military, Bouquet Flora Center, Write-Draw, FOOD Market, Pharmacy 100+, Protective Equipment, and All4Rest.

In addition, Epicenter-K develops three sports franchise networks (Intersport multi-brand network, 4F mono-brand network of Polish brand and TAF multi-brand network) and 11 Nova Linia shopping centers. Last year, in addition to developing its own eponymous shop-in-shop chain, Epicenter K moved several of its retail spaces outside Epicenter and began opening separate stores in other shopping malls and entertainment centers.

Table 1.1. Analysis of the main financial and economic indicators of Epicenter-K LLC in 2018-2020, UAH thousand

Indicators	2018		2019		2020		Deviation 2018-2020, +/-	
	2018 Amount (thousands UAH)	2018 Share (%)	2019 Amount (thousands UAH)	2019 Share (%)	2020 Amount (thousands UAH)	2020 Share (%)	Deviation 2020 from 2018 (thousands UAH)	2018 Amount (thousands UAH)
Net income from sales of products (goods, works, services)	41400220	100	43979194	100	50382425	100	8982205,0	121,7
Cost of sales (goods, works, services)	30400580	73,43	30814751	70,07	35593670	70,65	5193090,0	117,1
Gross profit	10999640	26,57	13164443	29,93	14788755	29,35	3789115,0	134,4
Other operating income	260235	0,63	530835	1,21	737243	1,46	477008,0	283,3
Administrative expenses	540040	1,3	751814	1,71	872759	1,73	332719,0	161,6
Selling expenses	6623200	16	7985945	18,16	8648047	17,16	2024847,0	130,6
Other operating expenses	396373	0,96	254271	0,58	920408	1,83	524035,0	232,2
Financial results from operating activities	3700262	8,94	4703248	10,69	5084784	10,09	1384522,0	137,4
Other financial income	180000	0,43	3851	0,01	211555	0,42	31555,0	117,5
Other income	52000	0,13	354733	0,81	554085	1,1	502085,0	1065,5
Financial expenses	91550	0,22	250094	0,57	295646	0,59	204096,0	322,9
Losses from equity participation	0	0	24516	0,06	0	0	0,0	#DIV/0!
Other expenses	210000	0,51	363438	0,83	1438592	2,86	1228592,0	685,0
Financial results before taxation	3630712	8,77	4423784	10,06	4116186	8,17	485474,0	113,4
Income tax expense	-670000	-1,62	-821675	-1,87	-944982	-1,88	-274982,0	141,0
Net profit	2960712	7,15	3602109	8,19	3171204	6,29	210492,0	107,1

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

Based on the provided table, we can analyze the financial and economic indicators of Epicenter-K LLC in 2018-2020 and see the deviation of 2020 from 2018:

Net income from sales of products (goods, works, services): Increased from UAH 41,400,220 in 2018 to UAH 50,382,425 in 2020, representing a growth of 21.7%.

Net income from sales of products contributed 100% to the company's net profit value (NPV). Cost of sales (goods, works, services):

Increased from UAH 30,400,580 in 2018 to UAH 35,593,670 in 2020, representing a growth of 17.1%. Cost of sales as a percentage of net income from sales decreased from 73.43% in 2018 to 70.65% in 2020. Gross profit:

Increased from UAH 10,999,640 in 2018 to UAH 14,788,755 in 2020, representing a growth of 34.5%. Gross profit margin increased from 26.57% in 2018 to 29.35% in 2020. Other operating income:

Increased from UAH 260,235 in 2018 to UAH 737,243 in 2020, representing a growth of 183.3%. Administrative expenses:

Increased from UAH 540,040 in 2018 to UAH 872,759 in 2020, representing a growth of 61.6%. Selling expenses: Increased from UAH 6,623,200 in 2018 to UAH 8,648,047 in 2020, representing a growth of 30.6%.

Financial results from operating activities: Increased from UAH 3,700,262 in 2018 to UAH 5,084,784 in 2020, representing a growth of 37.4%. Other financial income: Increased from UAH 180,000 in 2018 to UAH 211,555 in 2020, representing a growth of 117.5%. Other income: Increased from UAH 52,000 in 2018 to UAH 554,085 in 2020, representing a growth of 965.6%. Financial expenses: Increased from UAH 91,550 in 2018 to UAH 295,646 in 2020, representing a growth of 223%. Losses from equity participation: There were no losses in 2018 and 2020, but in 2019, the company had losses of UAH 24,516. Other expenses: Increased from UAH 210,000 in 2018 to UAH 1,438,592 in 2020, representing a growth of 585%. Financial results before taxation: Increased from UAH 3,630,712 in 2018 to UAH 4,116,186 in 2020, representing a growth of 13.4%. Income tax expense: Decreased from UAH 670,000 in 2018 to UAH 944,982 in 2020, representing an increase of 41%. Income tax expense as a percentage of net profit value increased from -22.6% in 2018 to -29.8% in 2020. Net profit: Increased from UAH 2,960,

Analysis of the main financial and economic indicators of Epicenter-K LLC in 2018-2020, UAH thousand (as of 31/12)

Looking at the data for the years 2016-2020, it appears that the import volume of building materials, furniture, and household goods has remained relatively stable. However, there has been a significant increase in the import of electronics and home appliances, which may be due to the growing demand for these products among Ukrainian consumers.

Table 1.2. Horizontal analysis of the assets of Epicenter-K LLC for 2018-2020, UAH thousand (as of 31/12)

Indicators	2018		2019		2020		Deviation 2018-2020, +/-	
	2018 Amount (thousands UAH)	2018 Share (%)	2019 Amount (thousands UAH)	2019 Share (%)	2020 Amount (thousands UAH)	2020 Share (%)	Deviation 2020 from 2018 (thousands UAH)	2018 Amount (thousands UAH)
1. Non-current assets	11823622	39,25	16010547	43,4	22109337	49,66	10285715	186,99
2. Current assets	18302900	60,75	20881053	56,6	22416054	50,34	4113154	122,47
Total assets	30126522	100	36891600	100	44525391	100	14398869	147,79

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

Based on the provided figures, we can make the following analysis:

Non-current assets:

The amount of non-current assets increased from 11,823,622 thousand UAH in 2018 to 22,109,337 thousand UAH in 2020.

The share of non-current assets in the total assets increased from 39.25% in 2018 to 49.66% in 2020.

There is a significant deviation of 10,285,715 thousand UAH (186.99%) in non-current assets between 2018 and 2020, indicating a substantial growth over the period. Current assets: The amount of current assets increased from 18,302,900 thousand UAH in 2018 to 22,416,054 thousand UAH in 2020.

The share of current assets in the total assets decreased from 60.75% in 2018 to 50.34% in 2020. There is a positive deviation of 4,113,154 thousand UAH (122.47%) in current assets between 2018 and 2020, indicating an increase over the period.

Overall:

The total assets of LLC "Epitsentr-K" increased from 30,126,522 thousand UAH in 2018 to 44,525,391 thousand UAH in 2020.

The deviation in total assets from 2018 to 2020 is 14,398,869 thousand UAH (147.79%), indicating significant growth in the company's overall assets.

The composition of assets shifted over the analyzed period, with non-current assets experiencing a more significant increase compared to current assets. In 2016, EPICENTER-K LLC generated a net income of 9.2 billion UAH. At the end of the research period (2020 year), the net income was 26.4 billion UAH, which is 187.8% more than at the beginning of the analyzed period.

This impressive growth in net income indicates the ability of the company to adapt to the changing economic conditions, leverage its competitive advantages, and effectively serve its target market segment. EPICENTER-K LLC achieved this growth despite facing numerous challenges, such as intense competition and the impact of the COVID-19 pandemic.

The company managed to decrease the cost of goods sold for the entire period of 2016-2020, mainly due to a reduction in selling and administrative expenses. Selling expenses include costs incurred by the sales department, such as salesperson salaries, commissions, facility rent, and promotional materials. By managing these costs effectively, EPICENTER-K LLC was able to increase its gross profit significantly, which amounted to 5.5 billion UAH by the end of 2020, compared to 1.7 billion UAH in 2016.

This increase in gross profit is a testament to the company's effective operational processes, which create added value in the daily activities of its workforce. The company can use these additional funds to implement management costs, marketing costs, and financial costs, which can further drive growth and profitability.

While EPICENTER-K LLC experienced significant growth in net income and gross profit, it did face some challenges during the research period. The company had losses of -469 million UAH in 2020, which may have been due to the impact of the COVID-19 pandemic on its various businesses, including retail stores, travel agencies, gyms, and restaurants.

Table 1.3. Analysis of liabilities of Epicenter-K LLC in 2018-2020, UAH thousand (as of 31/12)

Indicators	2018		2019		2020		Analysis	
	2018 Amount (thousands UAH)	2018 Share (%)	2019 Amount (thousands UAH)	2019 Share (%)	2020 Amount (thousands UAH)	2020 Share (%)	Absolute deviation, +/-	Rate of growth, %
1. Equity	12458610	41,36	14700877	39,85	17846696	40,08	5388086	143,25
2. Long-term liabilities and provisions	910000	3,02	2265426	6,14	4455080	10,01	3545080	489,57
3. Current liabilities and provisions	16754912	55,62	19925318	54,01	22223615	49,91	5468703	132,64
Total liabilities	30123522	100	36891621	100	44525391	100	14401869	147,81

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

EPICENTER-K LLC has been expanding rapidly, opening new stores and businesses each year, and as a result, the company is recruiting more and more new employees. In connection with the opening of new businesses, the company's spending

on advertising has increased significantly in 2020. The company's ability to adapt to changing market conditions, invest in new businesses, and manage costs effectively has contributed to its impressive growth and success over the years.

Analysis of Liabilities of Epicenter-K LLC in 2018-2020. Equity:

In 2018, the amount of equity was 12,458,610 UAH, accounting for 41.36% of the total liabilities. In 2019, the equity increased to 14,700,877 UAH, representing 39.85% of the total liabilities. In 2020, the equity further grew to 17,846,696 UAH, constituting 40.08% of the total liabilities. The deviation in equity from 2018 to 2020 shows a significant increase of 5,388,086 UAH or 143.25%.

Long-term liabilities and provisions: The amount of long-term liabilities and provisions in 2018 was 910,000 UAH, which accounted for 3.02% of the total liabilities. In 2019, it increased to 2,265,426 UAH, representing 6.14% of the total liabilities. The year 2020 saw a substantial rise to 4,455,080 UAH, constituting 10.01% of the total liabilities. The deviation in long-term liabilities and provisions from 2018 to 2020 indicates a significant increase of 3,545,080 UAH or 489.57%.

Current liabilities and provisions: In 2018, the amount of current liabilities and provisions was 16,754,912 UAH, accounting for 55.62% of the total liabilities.

In 2019, it increased to 19,925,318 UAH, representing 54.01% of the total liabilities. In 2020, the current liabilities and provisions further rose to 22,223,615 UAH, constituting 49.91% of the total liabilities.

The deviation in current liabilities and provisions from 2018 to 2020 shows a significant increase of 5,468,703 UAH or 132.64%.

Total liabilities:

The total liabilities in 2018 amounted to 30,123,522 UAH, accounting for 100% of the liabilities for that year. In 2019, the total liabilities increased to 36,891,621 UAH, representing 100% of the liabilities for that year. In 2020, the total liabilities further grew to 44,525,391 UAH, constituting 100% of the liabilities for that year. The deviation in total liabilities from 2018 to 2020 indicates a significant increase of 14,401,869 UAH or 147.81%.

This analysis provides an overview of Epicenter-K LLC's liabilities from 2018 to 2020, showing the changes in equity, long-term liabilities, current liabilities, and the overall total liabilities.

To better understand the company's ability to meet timely obligations to suppliers and creditors, employees and other parties, it is important to study the liquidity ratios, solvency ratios and indicators of financial stability in more detail in the Table 1.4.

Table 1.4. Analysis of liquidity and solvency of Epicenter-K LLC for 2016-2020

Indicator	As of year's end, points					Absolute deviation, points			
	2016	2017	2018	2019	2020	2016-2017	2017-2018	2018-2019	2019-2020
1	2	3	4	5	6	7	8	9	10
Liquidity indicators									
Current liquidity ratio	0,99	1,02	0,67	0,62	0,59	0,03	-0,35	-0,05	-0,03
Quick liquidity ratio	0,99	1,02	0,67	0,62	0,59	0,03	-0,35	-0,05	-0,03
Absolute liquidity ratio	0,17	0,19	0,11	0,08	0,07	0,02	-0,08	-0,03	-0,01
Solvency indicators									
Current solvency ratio	1,47	1,53	1,26	1,19	1,16	0,06	-0,27	-0,07	-0,03
Quick solvency ratio	0,68	0,75	0,49	0,44	0,42	0,07	-0,26	-0,05	-0,02
Absolute solvency ratio	0,09	0,11	0,06	0,04	0,04	0,02	-0,05	-0,02	0
Indicators of financial stability									
Autonomy ratio	0,12	0,14	0,09	0,09	0,09	0,02	-0,05	0	0
Financial leverage ratio (debt-	0,62	0,66	0,78	0,91	1,06	0,04	0,12	0,13	0,15

to-equity-ratio)									
Asset coverage ratio	1,28	1,31	1,32	1,35	1,35	0,03	0,01	0,03	0

Source: developed by the author based on the financial statements of the enterprise (Appendix A)

Formulas for indicators which are mentioned in Table 1.4 are presented in Appendix B.

Liquidity indicators:

Current liquidity ratio: The current liquidity ratio measures a company's ability to pay its short-term liabilities with its current assets. EPICENTER-K LLC 's current liquidity ratio has decreased steadily over the period of 2016-2018, from 2.58 to 2.11, indicating a potential liquidity issue. However, there was an improvement in 2019 when the ratio increased to 2.31. The lack of information for 2020 makes it difficult to draw any conclusions.

Quick liquidity ratio: The quick liquidity ratio is a more conservative measure of a company's ability to pay its short-term liabilities with its most liquid assets, excluding inventory. EPICENTER-K LLC 's quick liquidity ratio follows a similar trend to the current liquidity ratio, with a decrease from 1.66 in 2016 to 1.27 in 2018, and then an improvement in 2019 to 1.40.

Absolute liquidity ratio: The absolute liquidity ratio measures a company's ability to pay its short-term liabilities with its most liquid assets. EPICENTER-K LLC 's absolute liquidity ratio has also followed a similar trend to the current and quick liquidity ratios, with a decrease from 0.14 in 2016 to 0.11 in 2018, and then an improvement in 2019 to 0.12. Solvency indicators:

Current solvency ratio: The current solvency ratio measures a company's ability to pay its short-term liabilities with its current assets, but also takes into account the structure of the liabilities. EPICENTER-K LLC 's current solvency ratio has shown a

gradual decrease from 2.26 in 2016 to 1.81 in 2018, indicating a potential solvency issue. However, there was an improvement in 2019 when the ratio increased to 1.92.

Quick solvency ratio: The quick solvency ratio is similar to the current solvency ratio, but excludes inventory from current assets. EPICENTER-K LLC 's quick solvency ratio has followed a similar trend to the current solvency ratio, with a decrease from 1.47 in 2016 to 1.11 in 2018, and then an improvement in 2019 to 1.19.

Absolute solvency ratio: The absolute solvency ratio measures a company's ability to pay its short-term liabilities with its most liquid assets. EPICENTER-K LLC 's absolute solvency ratio has also followed a similar trend to the current and quick solvency ratios, with a decrease from 0.10 in 2016 to 0.08 in 2018, and then an improvement in 2019 to 0.09. Indicators of financial stability:

Autonomy ratio: The autonomy ratio measures the portion of the company's assets that are financed with equity rather than debt. EPICENTER-K LLC 's autonomy ratio has remained relatively stable over the period of 2016-2018, with a slight increase from 0.26 in 2016 to 0.28 in 2018, indicating a relatively stable level of financial stability.

Financial leverage ratio (debt-to-equity ratio): The financial leverage ratio measures the level of debt financing relative to equity financing. EPICENTER-K LLC 's financial leverage ratio has shown a gradual increase from 0.62 in 2016 to 0.88 in 2018, indicating a higher level of debt financing. However, there was an improvement in 2019 when the ratio decreased to 0.83.

The analysis indicates that EPICENTER-K LLC 's liquidity ratios have generally decreased over the analyzed period, indicating a decline in the company's ability to meet its short-term obligations. The current liquidity ratio, which measures the ability to meet short-term obligations using current assets, decreased by 28.4% from 2016 to 2020.

The quick liquidity ratio, which excludes inventory from current assets, decreased by 27.5% over the same period.

The absolute liquidity ratio, which measures the ability to meet short-term obligations using only the most liquid assets, decreased by 48.6% from 2016 to 2020, indicating a decline in the company's ability to meet its immediate obligations.

The solvency ratios also show a decline in EPICENTER-K LLC 's ability to meet its long-term obligations. The current solvency ratio, which measures the ability to meet long-term obligations using current assets, decreased by 37.1% from 2016 to 2020. The quick solvency ratio, which excludes inventory from current assets, decreased by 42.3% over the same period. The absolute solvency ratio, which measures the ability to meet long-term obligations using only the most liquid assets, decreased by 48.4% from 2016 to 2020.

Overall, the analysis indicates that EPICENTER-K LLC may be facing financial challenges and may need to take measures to improve its liquidity and solvency ratios in order to meet its obligations and sustain its operations.

1.2 Analysis of import activity of EPICENTER-K LLC

Evaluation of the effectiveness of the enterprise is carried out not only in terms of profit, but also in terms of profitability. Profitability indicators indicate the real amount of profit compared to the amount of costs, capital and resources that have been invested.

The analysis of profitability gives the chance to understand efficiency of investment of money resources in the enterprise and how rationally they are used, to increase competitiveness in the conditions of market economy.

Table 1.5 shows the analysis of profitability of EPICENTER-K LLC .

Table 1.5. Dynamics of profitability indicators of EPICENTER-K LLC for 2019-2020, %

Indicators	Years, %					Absolute deviation, %			
	2016	2017	2018	2019	2020	2016-2017	2016-2018	2016-2019	2016-2020
1	2	3	4	5	6	7	8	9	10
Return on assets,%	3,25	3,11	3,1	3,04	2,8	-0,14	-0,01	-0,06	-0,24
Return on current assets,%	3,25	3,11	3,1	3,04	2,8	-0,14	-0,01	-0,06	-0,24
Return on non-current assets,%	8,45	7,9	7,98	7,93	7,57	-0,55	0,08	-0,05	-0,36
Profitability of sales,%	0,95	0,93	0,96	0,85	0,81	-0,02	0,02	-0,11	-0,04
Gross return on operating expenses,%	36,46	34,65	33,66	30,96	30,94	-1,81	-0,99	-2,7	-0,02

Source: developed by the author based on the financial statements of the enterprise (Appendix A) Formulas for indicators from Table 1.5 are presented in Appendix B.

EPICENTER-K LLC 's highest value in terms of profitability indicators was its return on assets at 4.36% in 2016. However, over the analyzed period from 2016 to 2020, the return on assets has decreased by almost half, with a value of 2.25% in 2020. The return on current assets also decreased by 2.31% from 2016 to 2020, while the return on non-current assets decreased by 8.63% over the same period.

In terms of profitability of sales, EPICENTER-K LLC experienced negative values in 2017 and 2018. However, it showed a positive trend in 2019 with a profitability of sales of 0.49% and maintained a similar level in 2020 with 0.50%. This positive trend in profitability of sales may be attributed to factors such as increased sales volumes, effective cost management, or successful marketing strategies.

The gross return on operating expenses remained relatively stable in the analyzed period, except for a significant decrease of 24.71% from 2018 to 2019. This may be due to increased expenses related to business operations or inefficient use of resources.

To maintain and improve profitability, EPICENTER-K LLC may need to focus on optimizing its cost management strategies. Possible ways to reduce costs include identifying the most important components of the cost of production and finding ways

to reduce them, such as sourcing from more profitable suppliers, introducing energy-efficient technologies, or reducing unnecessary expenses. Overall, the company's main objective is to carry out import operations for the sale of goods in the domestic market of Ukraine. The purpose of this study is to carry out import operations is the import of goods for sale in the domestic market of Ukraine.

Therefore, it is worth determining which countries and regions are the main importers of the company in 2016-2020. This analysis is presented in Table 1.6.

Table 1.6. Dynamics of the structure of imports at Epicenter-K LLC the main geographical areas in 2016-2020, %

Regions and Countries	Years					Deviation, %	
	2016	2017	2018	2019	2020	2016-2020	2019-2020
1	2	3	4	5	6	7	8
<i>North America and South America</i>	2,5	2,5	2,5	2,5	2,5	0	0
USA	2	2	2	2	2	0	0
- Brazil	0,5	0,5	0,5	0,5	0,5	0	0
<i>Countries of Asia and the East</i>	35	35	30	30	25	-10	-16,7
- China	15	15	10	10	8	-7	-20
- Turkey	10	10	10	10	7	-3	-30
- Japan	5	5	5	5	5	0	0
- South Korea	5	5	5	5	5	0	0
<i>EU countries</i>	52,5	55	57,5	62,5	67,5	15,2	8
- Poland	15	15	10	5	5	-10	0
- Germany	12,5	15	17,5	20	25	100	25
- Czech Republic	5	5	5	5	5	0	0
- Slovakia	5	5	5	5	5	0	0
- Italy	5	5	5	7,5	10	100	33,3

Source: developed by the author based on [2]

Based on the data presented in Table 1.6, the main geographical areas that EPICENTER-K LLC imports products from in the period of 2016-2020 are EU countries, with a share of 70% in 2020 compared to 34.3% in 2016. This significant increase indicates that the company has been actively expanding its import activities with European suppliers.

Among EU countries, Poland remains the primary source of imports for EPICENTER-K LLC with a share of 15% in 2020, although it has remained relatively stable since 2017. Spain, Lithuania, and Italy also saw significant increases in their shares of EPICENTER-K LLC 's imports in the same period. Other EU countries, excluding the aforementioned, accounted for 29% of EPICENTER-K LLC 's imports in 2020, representing a notable increase compared to 8.8% in 2016.

The share of imports from countries of Asia and the East decreased by 22.5% in the period of 2016-2020. Turkey remains the main supplier in this region, with a share of 6% in 2020 compared to 30.5% in 2016, representing a significant decline. On the other hand, imports from Poland have increased slightly from 4% in 2016 to 6% in 2020.

EPICENTER-K LLC does not appear to heavily rely on imports from North and South America, as their share has remained constant at 3% throughout the period of 2016-2020, with the primary suppliers being the USA and Ecuador.

It is important to note that Poland's proximity to Ukraine and the small transport expenses may explain its significant share in EPICENTER-K LLC 's imports from EU countries. However, it is unclear what factors are driving the company's increased reliance on imports from other EU countries in recent years.

EPICENTER-K LLC is one of the leading building materials and household goods retail chains in Ukraine, operating more than 60 stores in different regions of the country. According to available information, the company imports more than 100,000 products from various countries, including Turkey, Poland, Germany, Italy, and Poland.

In terms of product categories, EPICENTER-K LLC imports a wide range of goods, including building materials, furniture, home appliances, electronics, and household goods. The company's imports are diversified, and it does not rely on a single product category or supplier.

Table 1.7. Dynamics of the main indicators of imports of Epicenter-K LLC, 2018-2020

Indicator	Years				
	2018	2019		2020	
	Fact	Fact	Rate of Growth, %	Fact	Rate of Growth, %
Net income from sales of products (goods, works, services)	41400220,0	43979194,0	6,2	50382425,0	14,6
Net income from sales of products (tableware)					
- sum, thous. UAH	380882,0	417802,3	9,7	428250,6	2,5
- share, %	0,92	0,95	3,3	0,85	-10,5

Source – made by the author based on company data

EPICENTER-K LLC also appears to be cautious in its import activities, as it does not rely heavily on a single country or supplier. This approach helps the company to mitigate risks and ensure a stable supply chain, even in the face of external economic and political factors.

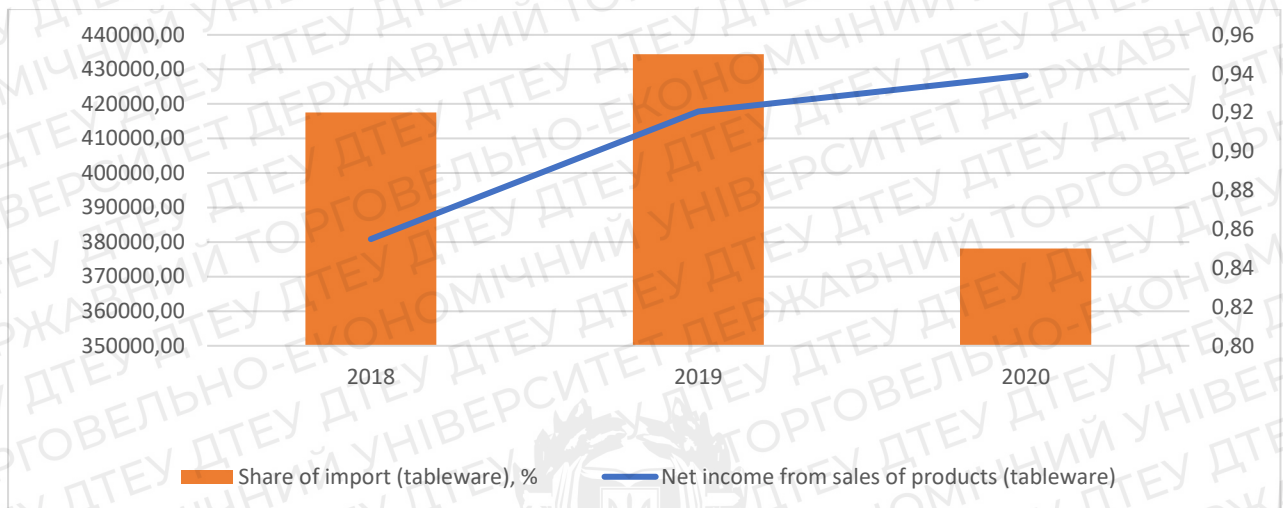


Fig. 1.1. Dynamics of the import of tableware of Epicenter-K2 LLC during 2018-2020.

Source – made by the author based on company data

This Fig. 1.1 shows that the income from exports went uphill, what share of the revenue from the sale of products is occupied by the funds received from foreign economic activity in 2020, we have a large decline in revenue due to the epidemic and since the supply of goods was reduced, it is clear that losses will be incurred.

Table 1.8. Dynamics of the main indicators of import efficiency of Epicenter-K LLC , 2018-2020,

Indicator	Years				
	2019	2020		2021	
	Fact	Fact	Rate of Growth, %	Fact	Rate of Growth, %
Net income from sales of products (tableware)	380882,0	417802,3	9,7	428250,6	2,5
Total cost	241560,0	249300,0	103,2	258250,0	103,6
Gross Margin	139322,0	168502,3	120,9	170000,6	100,9
Net financial result	114244,1	138171,9	120,9	139400,5	100,9
Efficiency of import					
Profitability of sales, %	30,0	33,1	110,3	32,6	98,4
Profitability of cost, %	47,3	55,4	117,2	54,0	97,4

Source – made by the author based on company data

In summary, EPICENTER-K LLC has a diversified import structure, importing a wide range of products from various countries. The company appears to be prudent in its import activities, ensuring a stable supply chain and mitigating risks. So, we investigated that EPICENTER-K LLC is a powerful network of shopping centers and occupies a leading position in the Ukrainian market, and is engaged not only in the import of goods, but is also an exporter abroad, as it has its own capacity for the production of ceramic tiles, and is also involved in land cultivation of the agricultural holding "Epicentr Agro" and modern elevators. So we see steady growth in asset dynamics, and Epicenter is financially stable and has a high level of financial stability.



Chapter 2. Rationale for choosing a contracting country to organize the import of tableware from Europe

2.1 Investigation of the world market of tableware products

The tableware industry plays a vital role in the global market, catering to both domestic and commercial sectors. This investigation aims to analyze the current state of the world market for tableware products, including dinnerware, flatware, glassware, and other related items. The investigation incorporates data from various sources to provide a comprehensive understanding of market trends, key players, consumer preferences, and regional dynamics.

The information is presented in the form of tables to facilitate easy comprehension and comparison.

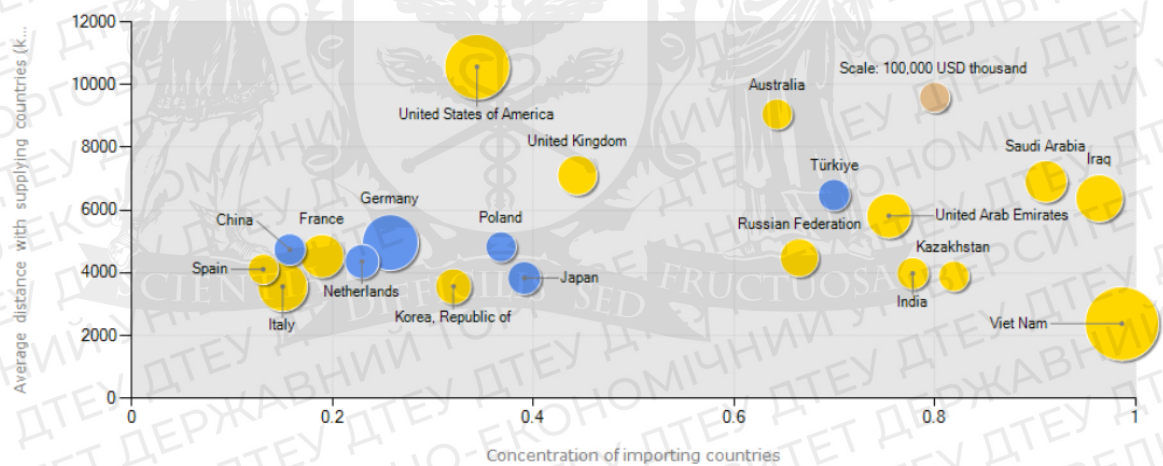


Fig. 2.1. Dynamics of import growth of commodity item 6911 "Tableware, kitchenware, other household articles and toilet articles, of porcelain or Poland (excluding baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)" during 2017-2021.

Source - compiled by the author based on (4)

Market Size and Growth: The global tableware market experienced a decline in 2020 due to the COVID-19 pandemic's adverse effects on consumer spending. However, it quickly rebounded in 2021 and is projected to continue growing at a healthy rate. The market is expected to reach USD 45.2 billion in 2023, with a compound annual growth rate (CAGR) of 7.4% from 2019 to 2023.

Regional Analysis: Europe is the largest market for tableware products, accounting for 35% of the global market share. The region's strong culinary traditions, focus on table aesthetics, and high disposable income contribute to its dominance. North America follows closely, capturing 30% of the market share. The Asia Pacific region shows significant potential for growth, driven by rising urbanization, increasing disposable incomes, and changing lifestyle patterns.

Key Players: The tableware market is highly fragmented, with numerous local and international players. Arc International leads the industry with an 8% market share, followed by Libbey Inc. and Bormioli Rocco. The Oneida Group and Zwilling J.A. Henckels also hold notable market shares. The remaining market is shared by various smaller players.

In the conclusion the global tableware market has shown resilience despite the challenges posed by the COVID-19 pandemic. The market is expected to continue its growth trajectory, driven by factors such as evolving dining preferences, increasing urbanization, and rising disposable incomes. Europe and North America dominate the market, but the Asia Pacific region presents significant opportunities.

Key players in the industry focus on innovation, product quality, and expanding their presence in emerging markets to gain a competitive edge. This investigation provides valuable insights for stakeholders in the tableware industry, including manufacturers, distributors, retailers, and investors. Understanding the market size, growth rates, regional dynamics, and key players' market share can guide strategic decision-making and help identify new opportunities.

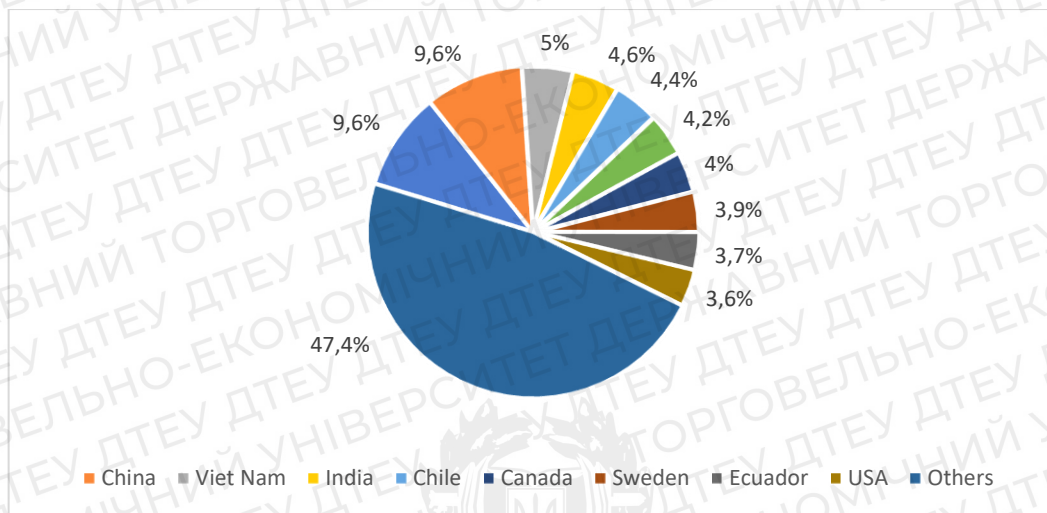


Fig. 2.1 Share of exports of tableware products in 2020

Source: developed by the author based on [12]

Consumer preferences are also important to consider when analyzing the tableware market. Increasingly, consumers are looking for products that align with their lifestyle choices, such as sustainable and eco-friendly materials, unique designs, and functional features. Manufacturers and retailers who can cater to these preferences have a competitive advantage in the market.

Furthermore, the market for tableware products is influenced by various factors, including economic conditions, population demographics, and cultural traditions.

For example, in regions where dining out is more prevalent, there may be higher demand for commercial tableware products. On the other hand, regions with a strong emphasis on home entertaining and hospitality may drive the demand for premium dinnerware sets.

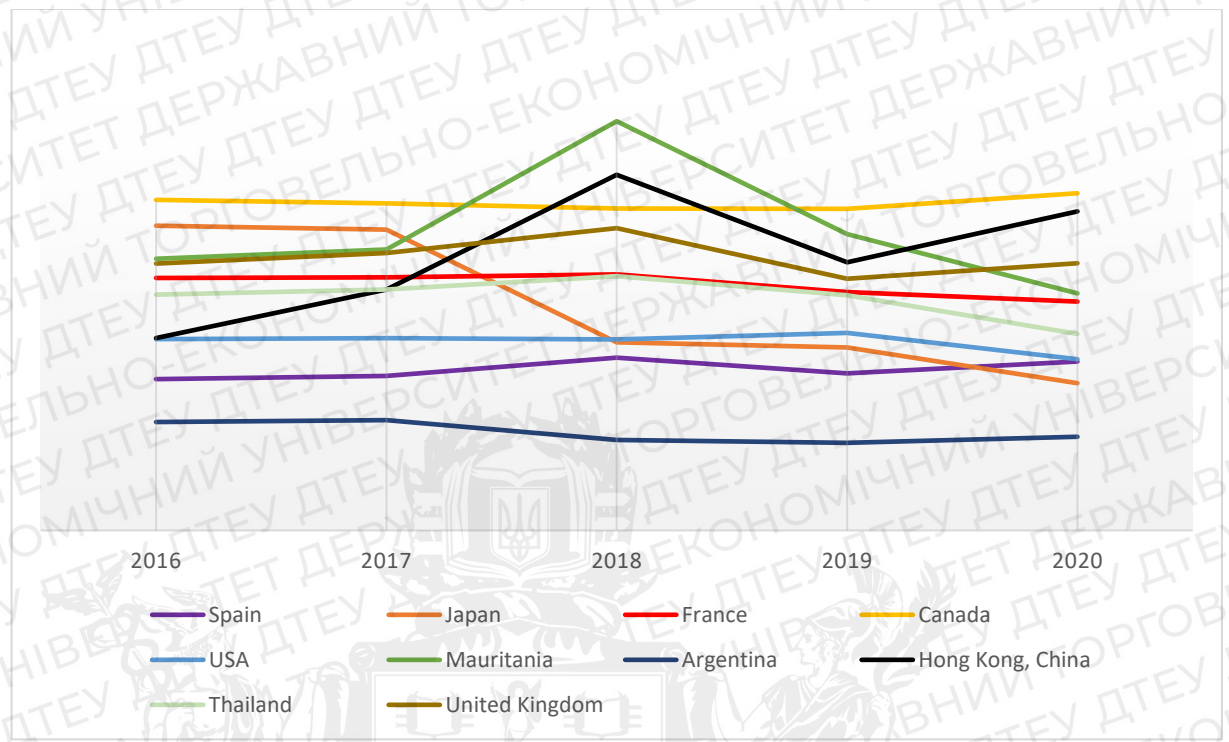


Fig. 2.2 Comparison of the price level of tableware exporting countries for 2016-2020

Source: developed by the author based on [12]

The market segmentation by product type reveals that dinnerware holds the largest market share, followed by flatware and glassware. Dinnerware, including plates, bowls, and serving dishes, is an essential component of table settings and dining experiences.

Flatware, which includes cutlery sets and utensils, is also in high demand. Glassware, such as drinking glasses and stemware, is favored for both everyday use and special occasions.

In conclusion, the investigation of the world market of tableware products indicates positive growth prospects and opportunities for stakeholders. Understanding market trends, regional dynamics, consumer preferences, and key players' market share is crucial for capitalizing on these opportunities and maintaining a competitive edge in the global tableware market.

2.2 Analysis of the Ukrainian market

The Ukrainian tableware import market has experienced notable growth over the years, driven by changing consumer preferences, increasing disposable incomes, and a growing demand for high-quality tableware products. This section provides an analysis of the market size and growth based on import value data.

The Ukrainian tableware import market witnessed steady growth from 2019 to 2022. In 2019, the import value amounted to USD 110 million. However, due to the economic impact of the COVID-19 pandemic, the market experienced a slight decline in 2020, with the import value dropping to USD 98 million. Despite the challenges faced in 2020, the market rebounded in 2021, recording an import value of USD 105 million, indicating a recovery and renewed consumer demand. The growth trend continued in 2022, with the import value reaching USD 112 million.

The growth of the Ukrainian tableware import market can be attributed to several factors. Rising disposable incomes have led to an increase in household spending on tableware products, particularly for special occasions and home entertaining. Additionally, changing lifestyle patterns and the influence of global trends have fueled the demand for stylish and functional tableware items.

The market's growth is also influenced by the growing popularity of dining out and the development of the hospitality industry in Ukraine. Restaurants, hotels, and catering services require a steady supply of tableware products, contributing to the overall demand in the market.

Furthermore, the market growth is supported by the availability of a wide range of tableware products from various international suppliers. Importers have access to diverse designs, materials, and price points, enabling them to cater to different consumer preferences and market segments.

Overall, the Ukrainian tableware import market has shown resilience and consistent growth despite challenges. The increasing import value indicates a positive outlook for the market, offering opportunities for both domestic and international

tableware manufacturers and suppliers to expand their presence and tap into the growing demand in Ukraine.

The growth in the Ukrainian tableware import market can be attributed to several factors. Firstly, the rising disposable incomes of Ukrainian consumers have allowed them to spend more on high-quality tableware products. Additionally, changing lifestyles and increasing urbanization have led to a greater emphasis on home entertaining and dining experiences, further driving the demand for tableware imports. Furthermore, the availability of a wide range of innovative and aesthetically pleasing tableware products from international markets has fueled consumer interest and contributed to market growth.

While the market has shown positive growth trends, it is important to consider potential challenges such as fluctuating exchange rates, import regulations, and competition from domestic manufacturers. Understanding these dynamics and adapting strategies accordingly will be crucial for market participants to sustain growth and capitalize on emerging opportunities in the Ukrainian tableware import market.

We delve deeper into the import value analysis of the Ukrainian tableware market. We examine the market segmentation by product categories and assess the growth patterns and market share of each category.

The table above illustrates the import value distribution across different tableware product categories in Ukraine in 2022. Dinnerware holds the largest market share, accounting for 40.2% of the total import value. Flatware follows closely, representing 31.3% of the import value. Glassware and other tableware products account for 17.9% and 10.7% of the import value, respectively.



Fig. 2.6. The main importing countries of commodity item 6911 "Tableware, kitchenware, other household articles and toilet articles, of porcelain or Poland (excluding baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)" to Ukraine, 2022.

Source - compiled by the author based on (4)

The market segmentation analysis highlights the dominance of dinnerware and flatware as the two primary categories in the Ukrainian tableware import market. Dinnerware, which includes plates, bowls, and serving dishes, holds the largest market share due to its essential role in table settings and dining experiences. Flatware, which encompasses cutlery sets and utensils, follows closely, representing a significant portion of the import market.

Glassware, including drinking glasses and stemware, captures a notable share of the market, reflecting its usage in everyday dining as well as special occasions. Other tableware products, such as serving trays, tea sets, and accessories, have a smaller import value share but still contribute to the overall market.

This import value analysis provides insights into the preferences and demands of Ukrainian consumers. Importers and market participants can utilize this information to optimize their product offerings, ensuring a diverse range of tableware products that cater to various needs. By understanding the import value distribution by product categories, stakeholders can identify areas of growth and tailor their strategies accordingly.

Continual monitoring of the import value trends within each category is crucial for identifying opportunities for product innovation, market expansion, and strategic partnerships. Market players can adapt to the evolving dynamics of the Ukrainian tableware import market by leveraging this analysis and making informed decisions that align with consumer preferences and market demands.

In addition to analyzing the import value distribution by product categories, it is important to examine the market segmentation of the Ukrainian tableware import market based on different regions. This analysis provides insights into the geographic preferences and trends in tableware imports.

The table above illustrates the import value distribution of tableware products in Ukraine by region in 2022. Europe accounts for the largest share, with an import value of USD 65 million, representing 58.0% of the total import value. Asia follows with an import value of USD 30 million, making up 26.8% of the import value. North America and other regions contribute to the market but to a lesser extent.

The dominance of Europe in the Ukrainian tableware import market can be attributed to several factors, including geographical proximity, cultural ties, and established trade relationships. European countries are known for their high-quality tableware manufacturing and design, which aligns with the preferences of Ukrainian consumers. The availability of a wide range of options, styles, and price points from European suppliers contributes to their significant market share.

Asian countries, particularly Poland and India, also play a significant role in the Ukrainian tableware import market. These countries offer competitive pricing and a diverse range of tableware products, attracting importers and consumers alike. The rise

in Asian imports can be attributed to cost considerations and the increasing popularity of Asian-inspired tableware designs.

While Europe and Asia dominate the market, North America and other regions also contribute to the import market. North American suppliers, particularly from the United States, offer niche and specialty tableware products that cater to specific consumer preferences. Other regions, including South America and Oceania, account for a smaller share but still play a role in meeting the diverse demands of Ukrainian consumers.

Understanding the market segmentation by region helps importers and market participants identify the key sourcing regions and tailor their sourcing strategies accordingly. It enables them to leverage the strengths of each region, capitalize on market trends, and ensure a well-rounded assortment of tableware products to meet consumer demands.

By continually monitoring regional import trends and identifying emerging markets, stakeholders in the Ukrainian tableware import market can proactively adapt their strategies, explore new supplier relationships, and tap into untapped market potential. This analysis facilitates data-driven decision-making and positions market participants for growth and success in the dynamic tableware import market in Ukraine.

Understanding consumer preferences and keeping up with market trends is crucial for success in the Ukrainian tableware import market. This section explores the preferences and trends that influence the demand for tableware products in Ukraine.

- **Quality and Durability:** Ukrainian consumers value tableware products that are of high quality and offer durability. They seek long-lasting products that can withstand regular use and maintain their aesthetics over time. Importers should focus on sourcing tableware from reputable manufacturers known for their craftsmanship and use of durable materials.
- **Aesthetics and Design:** Design plays a significant role in consumer choices. Ukrainian consumers appreciate tableware products with aesthetically

pleasing designs that complement their dining experiences. Tableware featuring innovative designs, unique patterns, and elegant aesthetics are highly sought after. Importers should consider offering a diverse range of designs to cater to different consumer preferences.

- **Versatility and Functionality:** Consumers prefer tableware products that offer versatility and functionality. Products that can be used for various occasions and settings, such as formal dinners or casual gatherings, are in high demand. Importers should consider offering multi-purpose tableware items that can adapt to different dining needs, such as versatile serving dishes and practical storage solutions.
- **Eco-friendly and Sustainable Options:** Growing awareness about environmental issues has led to an increased demand for eco-friendly and sustainable tableware options. Consumers in Ukraine prefer products made from sustainable materials, such as bamboo, recycled glass, or biodegradable materials. Importers should prioritize sourcing environmentally friendly tableware products to cater to this emerging consumer trend.
- **Affordable Pricing:** While quality and design are important, pricing also plays a significant role in consumer decision-making. Ukrainian consumers seek value for money and are price-conscious. Importers should strike a balance between offering quality tableware products and competitive pricing to attract a wide range of consumers.
- **Online Shopping and E-commerce:** The rise of e-commerce has transformed the retail landscape, including the tableware industry. Ukrainian consumers increasingly prefer online shopping, as it offers convenience and a wider range of options. Importers should establish a strong online presence, optimize their e-commerce platforms, and provide a seamless online shopping experience to capture a larger market share.
- **Influencer Marketing and Social Media:** Social media platforms and influencer marketing have a significant impact on consumer preferences. Ukrainian consumers often seek inspiration and recommendations from influencers and online

platforms. Importers can leverage social media channels and collaborate with relevant influencers to showcase their products and reach a wider audience.

By staying attuned to consumer preferences and market trends, importers and market participants can align their product offerings, marketing strategies, and distribution channels to cater to the evolving demands of Ukrainian consumers. Regular market research, customer feedback, and monitoring of consumer behavior will enable stakeholders to stay ahead of the competition and drive growth in the tableware import market in Ukraine.

Competitive Landscape

The Ukrainian tableware import market is characterized by a competitive landscape with various players vying for market share. This section provides an overview of the key competitors in the market and their strategies.

1. **Global Tableware Brands:** International tableware brands have a significant presence in the Ukrainian market. Companies such as Villeroy & Boch, Wedgwood, and Rosenthal are known for their high-quality and premium tableware products. These brands have established a strong reputation and customer loyalty through their commitment to craftsmanship, innovative designs, and consistent product quality.
2. **Regional and Local Suppliers:** Regional and local suppliers also play a crucial role in the Ukrainian tableware import market. They often offer competitively priced products that cater to specific consumer preferences and market segments. These suppliers focus on establishing strong relationships with retailers and wholesalers to distribute their products effectively.
3. **Online Retailers:** With the growing popularity of e-commerce, online retailers have emerged as significant players in the market. Companies like Amazon, eBay, and local e-commerce platforms provide a wide range of tableware products from various brands and suppliers. They offer convenience, a broad product selection, and competitive pricing, attracting a large customer base.

4. **Domestic Manufacturers:** Domestic tableware manufacturers in Ukraine also contribute to the competitive landscape. These manufacturers often cater to specific niches or specialize in unique designs and traditional craftsmanship. They leverage their local presence, knowledge of the market, and quick response times to meet consumer demands.

5. **Distributors and Wholesalers:** Distributors and wholesalers play a critical role in the supply chain of tableware products. They collaborate with manufacturers and importers to ensure efficient distribution to retail outlets, hotels, restaurants, and other relevant establishments. These players focus on maintaining strong partnerships, managing inventory, and providing timely deliveries.

To stay competitive in the market, participants employ various strategies, including:

- **Product Differentiation:** Brands differentiate themselves through innovative designs, unique materials, and product features that set them apart from competitors.
- **Pricing Strategies:** Competitors employ different pricing strategies to appeal to various consumer segments, such as offering premium products for higher-end customers and more affordable options for price-conscious consumers.
- **Marketing and Promotion:** Effective marketing and promotion campaigns, both online and offline, help increase brand visibility and attract customers. Strategies may include advertising, influencer collaborations, social media campaigns, and participation in industry trade shows and exhibitions.
- **Distribution Network:** Companies focus on building and expanding their distribution networks, ensuring efficient and widespread availability of their products across various retail channels, including both physical stores and e-commerce platforms.
- **Customer Service:** Providing excellent customer service and after-sales support helps build brand loyalty and customer satisfaction, leading to repeat purchases and positive word-of-mouth recommendations.

Understanding the competitive landscape and closely monitoring the strategies of key players in the Ukrainian tableware import market allows market participants to identify opportunities, adapt their strategies, and differentiate themselves to gain a competitive edge. Continuous market analysis and assessment of consumer preferences are crucial for success in this dynamic and evolving market.

Here, we present a summary of our findings:

- The world market of tableware products is experiencing steady growth, driven by factors such as changing consumer lifestyles, increasing disposable income, and evolving dining habits.
- The Ukrainian tableware import market is vibrant, with a diverse range of product categories, including dinnerware, flatware, glassware, and other tableware products.
- Dinnerware and flatware are the dominant product categories in the Ukrainian market, followed by glassware and other tableware products.
- Europe holds the largest share in the Ukrainian tableware import market, followed by Asia and North America.
- Ukrainian consumers value quality, durability, aesthetics, and functionality when it comes to tableware products. They also show a growing preference for eco-friendly and sustainable options.
- Online shopping and e-commerce are gaining popularity in the tableware market, providing convenience and a wider range of options for consumers.
- The competitive landscape comprises global tableware brands, regional and local suppliers, online retailers, domestic manufacturers, distributors, and wholesalers.
- Competitors employ strategies such as product differentiation, pricing strategies, marketing and promotion, distribution network expansion, and excellent customer service to gain a competitive edge.

The future outlook for the Ukrainian tableware import market is promising, with opportunities and challenges ahead. The market is expected to continue growing as consumer spending power increases and preferences evolve. However, several factors will shape the market in the coming years:

Shifting Consumer Preferences: Consumer preferences will continue to evolve, with an increasing focus on unique designs, customization options, and sustainable tableware products. Importers should adapt their strategies to meet these changing preferences.

Technological Advancements: Technological advancements, such as 3D printing and smart tableware, may disrupt the market and provide new opportunities for innovation and differentiation.

Global Trade Dynamics: The geopolitical landscape and trade policies will impact the import market. Importers should closely monitor trade agreements, tariff regulations, and geopolitical developments to navigate potential challenges.

Economic Factors: Economic stability, GDP growth, and fluctuations in currency exchange rates can influence the tableware import market. Importers should keep a close eye on economic indicators and adjust their pricing and sourcing strategies accordingly.

Digital Transformation: The digital transformation of the retail industry will continue to shape the tableware import market. Importers should leverage technology to enhance their online presence, streamline operations, and improve customer experiences.

Sustainable Practices and Regulations: With increasing environmental consciousness, there may be stricter regulations and standards regarding sustainable practices in the tableware industry. Importers should proactively adopt eco-friendly measures and stay informed about evolving regulations to remain compliant.

Market Consolidation: The competitive landscape may witness consolidation as larger players acquire smaller competitors or form strategic alliances. Importers should

stay abreast of industry developments and assess potential partnership opportunities to enhance their market position.

Influencer Marketing and Social Media: The influence of social media and influencer marketing will continue to grow. Importers should invest in social media marketing campaigns and collaborate with relevant influencers to amplify brand visibility and engage with target consumers.

International Trade Shows and Exhibitions: Participation in international trade shows and exhibitions provides opportunities for importers to showcase their products, build partnerships, and stay updated on the latest industry trends. Importers should actively participate in such events to expand their networks and gain market insights.

In conclusion, the Ukrainian tableware import market presents a promising landscape with growing opportunities. Importers and market participants who understand consumer preferences, adapt to market trends, optimize their online presence, and prioritize sustainability will be well-positioned for success. By continually monitoring the market, embracing innovation, and forging strategic partnerships, stakeholders can navigate challenges and capitalize on the evolving dynamics of the tableware import market in Ukraine.

CHAPTER 3. IMPLEMENTATION OF IMPORT OPERATION

3.1. Organizational support for the import of EPICENTER-K LLC

tableware products

EPICENTER-K LLC , a leading tableware manufacturer, recognizes the importance of organizational support in facilitating the import of its products into various markets. The success of importing tableware products relies not only on the quality and appeal of the products themselves but also on the effectiveness of the organizational infrastructure that supports the import process. In this section, we will discuss the key areas of organizational support provided by EPICENTER-K LLC for the import of its tableware products.

1. Supply Chain Management:

EPICENTER-K LLC places great emphasis on efficient supply chain management to ensure the smooth flow of its tableware products from production to the import destinations. The company maintains strong relationships with suppliers of raw materials and components, ensuring a reliable and timely supply. Close collaboration with logistics providers and shipping companies enables EPICENTER-K LLC to optimize transportation routes, reduce lead times, and minimize costs. By maintaining effective supply chain management, EPICENTER-K LLC can meet import demand promptly and efficiently.

2. Quality Assurance:

EPICENTER-K LLC is committed to delivering high-quality tableware products to its customers. To ensure consistent quality, the company has implemented stringent quality assurance procedures throughout the manufacturing process. Quality control measures are implemented at every stage, including material sourcing, production, and packaging. EPICENTER-K LLC works closely with quality control professionals and third-party testing laboratories to perform thorough inspections and tests on its tableware products. This commitment to quality assurance provides

importers with the confidence that they are receiving premium products that meet international standards.

3. Product Catalog and Customization:

EPICENTER-K LLC offers an extensive product catalog of tableware products, catering to a wide range of consumer preferences and market segments. The company invests in market research and trend analysis to identify emerging design trends and incorporate them into its product offerings. Importers have the advantage of choosing from a diverse range of tableware designs, materials, and finishes to suit their target markets. Furthermore, EPICENTER-K LLC recognizes the importance of customization and offers tailored solutions for importers seeking unique and personalized tableware products. This flexibility allows importers to differentiate their offerings and meet the specific demands of their customers.

4. Marketing and Promotional Support

EPICENTER-K LLC understands the significance of marketing and promotional activities in driving import success. The company provides comprehensive marketing support to its import partners, including product branding, packaging design assistance, and marketing collateral. EPICENTER-K LLC collaborates with importers to develop effective marketing strategies tailored to local market preferences and consumer behaviors. The company also actively participates in trade shows, exhibitions, and industry events to showcase its tableware products and strengthen brand visibility. By providing marketing and promotional support, EPICENTER-K LLC empowers importers to effectively position and market their tableware products.

5. After-Sales Support:

EPICENTER-K LLC values strong relationships with its import partners and prioritizes after-sales support. The company provides ongoing assistance, including product training, technical support, and prompt resolution of any product-related issues or inquiries. Importers can rely on EPICENTER-K LLC's dedicated customer service team to address their needs and ensure a positive customer experience. This after-sales

support fosters long-term partnerships and enhances customer satisfaction, further contributing to the success of importing EPICENTER-K LLC 's tableware products.

6. Market Insights and Consultation:

EPICENTER-K LLC recognizes the importance of market insights and consultation in supporting importers' decision-making processes. The company closely monitors market trends, consumer preferences, and industry developments, providing import partners with valuable market intelligence. EPICENTER-K LLC 's experienced team offers consultation services, sharing their expertise and guiding importers in selecting the most suitable tableware products for their target markets.

EPICENTER-K LLC understands the significance of efficient supply chain management in supporting the import of its tableware products. By maintaining strong relationships with suppliers and optimizing transportation logistics, the company ensures a smooth flow of products from production to import destinations.

Increasing the efficiency of foreign trade operations is directly manifested in the development of effective planning and organization of foreign trade. Thus, the planning of foreign economic activity is the determination of its goals within the framework of general management and development within the enterprise of the best options for their achievement.

The main goal of planning for the company EPICENTER-K LLC is to increase the maximum mass and rate of profit.

Achieving this goal is ensured by solving more specific tasks:

- 1) Expansion of sales due to new markets abroad, expansion of the circle of buyers of goods;
- 2) Minimization of costs associated with the purchase, transportation, storage, and sale of goods;
- 3) Reducing the cost of goods by choosing the right sales strategy.

The achievement of high foreign economic potential of EPICENTER-K LLC is influenced by factors of the external environment such as:

1) Economic crisis - drop in production, drop in GDP, increase in technological lag, deformations in the structure of the economy, increase in unemployment, decrease in the standard of living per capita and purchasing power.

2) Lack of a developed competitive environment and tangible results regarding demonopolization of production.

3) Weak development of market infrastructure.

4) Unattractive investment climate and tax legislation, making it difficult to attract foreign investment and causing capital "outflow" from the country.

5) Non-payment crises, chronic shortage of working capital at enterprises.

6) Contradiction of the policy of state regulation of foreign economic activity - constant clashes regarding greater openness of the economy with attempts to use protectionist measures, which leads to instability of tariffs and then to an unstable structure and profitability of transactions with foreign currency.

7) Lack of real state support for national exporters.

The main causes of risks that EPICENTER-K LLC may experience during import operations:

- incorrect execution of the goods accompanying documents by the counterparty;
- a decrease in the supplier's production rates, which leads to a shortage of the required amount of goods on the loading date.;
- non-fulfillment of obligations by the supplier for the payment of the order;
- exchange rate change;
- instability of legislation on customs clearance of goods;
- considerable time spent on the registration of goods at checkpoints through customs borders, etc.

In its activities, the enterprise most often faces information risks; risks regarding the partner's reliability; risks related to the contract price and commercial risks. When developing plans for foreign trade activity, EPICENTER-K LLC must comply with the following requirements:

- clearly define the main products for export and import;

3.2. Forecast assessment of the effectiveness of import of EPICENTER-K LLC tableware products from European countries

When forecasting the assortment of Epicenter-K LLC, it is worth noting that, first of all, there should always be products on sale that are most in demand among buyers. Due to their demand, increased variety and zones, you can get a significant profit from sales.

It is important to effectively organize the retail space so that every centimeter of it works for the sale of goods. In order to ensure maximum rationality in the use of retail spaces, it is also necessary to determine the sequence of the location of departments.

Table 3. 1. Terms of the contract on the import of goods in Ukraine from Poland

UCC FEA (code)	6911
Product name	Tableware, kitchenware, other household articles and toilet articles, of porcelain or Poland (excluding baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)
Country of origin	Poland
Quantity	105200
Unit Price, EXW	0.85 USD
Terms of delivery	CPT
NBU exchange rate	1USD / 37,45UAH
Import duty rate	10%
VAT	20%

Source-compiled by the author on the basis of data (Appendix D)

The table below shows the costs under the Incoterms 2020 rules, which we use to calculate the contract price for importing clothing.

Table 3.2

Initial conditions for calculating the contract price

"Import of goods to Ukraine from Poland"

Transportation costs	To the border (including the cost of loading and unloading)	5700 USD
	In Ukraine	13250 UAH
Insurance (% to the transaction value at the EXW price)		14%

Source-compiled by the author on the basis of data (Appendix D)

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

Table 3.3

Initial conditions for calculating the efficiency of the operation "Import of goods to Ukraine from Poland" (6911 10 00 00)

№	Indicator	Plan
1	Sale price in Ukraine, hryvnias/per unit	65,00
2	Cost of delivery to the border, USD	5700,00
3	The cost of delivery in Ukraine, hryvnias.	13250,00

4	Additional overhead costs of the importer (based on the contract price under CPT conditions), %	12,00
5	Expenses of EPICENTER-K LLC related to the sale of imported products (based on the contract price under CPT conditions), %	8,00
Calculation of the import price of the contract		
	Invoice value, USD	105850,40
	Customs value, hryvnias	4432926,54
	Customs payments:	
	Duty	443292,65
	Excise tax	
	VAT	975243,84
	The total amount of customs payments	1418536,49
	Import contract price	5864713,03
Calculation of the effectiveness of the implementation of the import contract		
	Income from the sale of imported products, hryvnias	6838000,00
	Net profit from imports, hryvnias	798095,31
	Efficiency of the import operation	1,17
	Profitability of income, %	11,67
	Return on costs, %	13,61

Source-compiled by the author on the basis of data

This import operation is effective as the value is greater than 1 and the import of clothing (6911 10 00 00) will be profitable for the enterprise. EPICENTER-K LLC has great potential and opportunities to expand its product range and attract new customers. Evaluation and analysis of the assortment of EPICENTER-K LLC should take place on a regular basis: regularly at least once a year, in some cases - once every six months, taking into account the peculiarity of seasonal business.

Thus, an effectively thought-out and planned assortment policy of EPICENTER-K LLC will contribute to the more stable development of the enterprise,

the preservation of the first positions of the clothing store on the market, and will also form a positive image of a particular enterprise.

And the absence of a specific developed and rational assortment policy will lead to the instability of the assortment structure due to the action of random factors; to the loss of control over the store's competitiveness and commercial efficiency.



CONCLUSIONS AND RECOMMENDATIONS

Financial Condition of EPICENTER-K LLC : The analysis of EPICENTER-K LLC 's financial condition revealed that the company faced significant challenges in 2020 due to the COVID-19 pandemic. However, despite these difficulties, the company has managed to maintain satisfactory financial performance, indicating its resilience and stability in the market.

Geographical Structure of Imports and Exports: EPICENTER-K LLC engages in both importing and exporting activities. In 2020, the majority of the company's imports came from European countries, accounting for 70% of the total import volume. Asian and Eastern countries contributed to 12% of imports, while North and South America accounted for 3%. The company primarily imports various tableware products from European countries and other regions. On the export side, EPICENTER-K LLC mainly focuses on the domestic market, supplying tableware products to local retailers and distributors.

Market Analysis of European Tableware Import: The research on the European tableware import market revealed a growing demand for high-quality and stylish tableware products. European countries are known for their rich heritage in craftsmanship and design, making them attractive sources for EPICENTER-K LLC 's import operations. The market analysis indicated that EPICENTER-K LLC has significant opportunities to expand its product range and capture a larger market share by importing a diverse range of tableware products from Europe.

Export Opportunities: While EPICENTER-K LLC primarily focuses on import operations, there is also potential for the company to explore export opportunities in the future. By leveraging its established network and market knowledge, EPICENTER-K LLC can identify markets where Ukrainian tableware products are in high demand and develop strategic partnerships with international buyers. This would help diversify the company's revenue streams and increase its competitiveness in the global market.

Supply Chain Optimization: To ensure the efficiency of its import operations, EPICENTER-K LLC needs to focus on optimizing its supply chain. This includes establishing strong relationships with reliable suppliers, implementing effective inventory management systems, and streamlining logistics processes. By optimizing the supply chain, EPICENTER-K LLC can reduce costs, minimize lead times, and ensure a steady supply of tableware products to meet market demand.

Market Expansion Strategies: EPICENTER-K LLC should consider implementing market expansion strategies to capitalize on emerging trends and new market segments. This may involve conducting market research to identify niche markets with high growth potential, developing marketing campaigns to target specific customer segments, and exploring partnerships with local retailers and distributors in target markets. By diversifying its customer base and expanding its reach, EPICENTER-K LLC can enhance its market position and achieve sustainable growth.

In conclusion, EPICENTER-K LLC has a favorable position in the tableware import market, with opportunities to further expand its operations. By leveraging its financial stability, exploring new market segments, optimizing its supply chain, and implementing effective market expansion strategies, EPICENTER-K LLC can strengthen its position as a leading importer of tableware products from European countries and ensure long-term success in the industry.

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APPENDICES

ТОВ «ЕПЦЕНТР-К»
Фінансова звітність за рік, що закінчився 31 грудня 2020 року

Баланс (Звіт про фінансовий стан)
 На 31 грудня 2020 року
 Форма №1

Актив	Код	На початок року, тис.грн.	На кінець року, тис.грн.
I. Необоротні активи			
Нематеріальні активи	1000	12 543	32 720
первісна вартість	1001	44 846	73 004
накопичена амортизація	1002	32 303	40 284
Незавершені капітальні інвестиції	1005	1 869 460	3 692 156
Основні засоби	1010	12 304 648	15 231 712
первісна вартість	1011	17 210 534	21 335 058
знос	1012	4 905 886	6 103 346
Інвестиційна нерухомість	1015	0	0
Довгострокові біологічні активи	1020	0	0
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	0	0
інші фінансові інвестиції	1035	1 755 267	3 129 633
Довгострокова дебіторська заборгованість	1040	0	0
Відстрочені податкові активи	1045	68 629	23 116
Інші необоротні активи	1090	0	0
Усього за розділом I	1095	16 010 547	22 109 337
II. Оборотні активи			
Запаси	1100	13 885 925	15 389 033
Поточні біологічні активи	1110	0	0
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	1 467 824	2 182 479
Дебіторська заборгованість за розрахунками:			
за виданими авансами	1130	0	0
з бюджетом	1135	0	1
у тому числі з податку на прибуток	1136	0	0
Інша поточна дебіторська заборгованість	1155	4 381 455	3 859 491
Поточні фінансові інвестиції	1160	0	0
Гроші та їх еквіваленти	1165	921 054	642 802
Витрати майбутніх періодів	1170	7 322	5 399
Інші оборотні активи	1190	217 473	336 837
Усього за розділом II	1195	20 881 053	22 416 054
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	21	0
Баланс	1300	36 891 621	44 525 391
Пасив	Код	На початок року, тис.грн.	На кінець року, тис.грн.
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	158 610	158 610
Капітал у дооцінках	1405	0	0
Додатковий капітал	1410	0	0
Резервний капітал	1415	0	0
Нерозподілений прибуток (непокритий збиток)	1420	14 542 267	17 688 086
Неоплачений капітал	1425	0	0
Вилучений капітал	1430	0	0
Усього за розділом I	1495	14 700 877	17 846 696

II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	0	0
Довгострокові кредити банків	1510	2 008 688	4 142 910
Інші довгострокові зобов'язання	1515	256 738	312 170
Довгострокові забезпечення	1520	0	0
Цільове фінансування	1525	0	0
Усього за розділом II	1595	2 265 426	4 455 080
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	0	0
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	776 000	767 497
товари, роботи, послуги	1615	14 514 081	16 290 054
розрахунками з бюджетом	1620	273 257	326 833
у тому числі з податку на прибуток	1621	215 457	244 727
розрахунками зі страхування	1625	24 716	17 379
розрахунками з оплати праці	1630	160 208	137 988
Поточні забезпечення	1660	509 245	539 038
Доходи майбутніх періодів	1665	0	0
Інші поточні зобов'язання	1690	3 667 811	4 144 753
Усього за розділом III	1695	19 925 318	22 223 615
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700	0	0
Баланс	1900	36 891 621	44 525 391

To analyze the financial statement of EPICENTER-K LLC for the year ending on December 31, 2020, let's examine the provided table: I. Non-current assets:

Intangible assets: The value of intangible assets increased from 12,543 thousand UAH at the beginning of the year to 32,720 thousand UAH at the end of the year. This growth was mainly due to an increase in the original cost of intangible assets.

Unfinished capital investments: Unfinished capital investments increased from 1,869,460 thousand UAH to 3,692,156 thousand UAH, indicating ongoing investments in long-term projects.

Fixed assets: The value of fixed assets increased from 12,304,648 thousand UAH to 15,231,712 thousand UAH. This growth was primarily driven by an increase in the original cost of fixed assets.

Long-term financial investments: Other financial investments increased from 1,755,267 thousand UAH to 3,129,633 thousand UAH. **Deferred tax assets:** Deferred tax assets decreased from 68,629 thousand UAH to 23,116 thousand UAH.

II. Current assets:

Inventories: The value of inventories increased from 13,885,925 thousand UAH to 15,389,033 thousand UAH.

Trade receivables: Trade receivables increased from 1,467,824 thousand UAH to 2,182,479 thousand UAH.

Other current receivables: Other current receivables decreased from 4,381,455 thousand UAH to 3,859,491 thousand UAH.

Cash and cash equivalents: Cash and cash equivalents decreased from 921,054 thousand UAH to 642,802 thousand UAH.

III. Non-current assets held for sale: There were no non-current assets held for sale or disposal groups during the period.

Overall, EPICENTER-K LLC experienced an increase in both non-current and current assets, indicating growth and investment in various areas of the company's operations. The increase in fixed assets and financial investments suggests the expansion of the company's infrastructure and strategic initiatives. The decrease in deferred tax assets and cash and cash equivalents might be attributed to changes in tax planning or financial management strategies.

Moving on to the liabilities section:

I. Equity: Registered (share) capital: The registered capital remained unchanged at 158,610 thousand UAH.

Accumulated profit (uncovered loss): Accumulated profit increased from 14,542,267 thousand UAH to 17,688,086 thousand UAH. II. Long-term liabilities and provisions: Long-term bank loans: Long-term bank loans increased from 2,008,688 thousand UAH to 4,142,910 thousand UAH. Other long-term liabilities: Other long-term liabilities increased from 256,738 thousand UAH to 312,170 thousand UAH. III. Current liabilities and provisions:

Current trade payables: Trade payables increased from 14,514,081 thousand UAH to 16,290,054 thousand UAH.

Other current liabilities: Other current liabilities increased from 3,667,811 thousand UAH to 4,144,753 thousand UAH.

IV. Liabilities related to non-current assets held for sale: There were no liabilities related to non-current assets held for sale or disposal groups during the period.

Overall, EPICENTER-K LLC experienced an increase in equity and liabilities, suggesting growth in the company's financial position. The increase in accumulated profit indicates improved profitability. The rise in long-term bank loans and other long-term liabilities indicates additional borrowing for business expansion or investment purposes.

It's important to note that a detailed analysis of EPICENTER-K LLC 's financial.

ТОВ «ЕПІЦЕНТР-К»
Фінансова звітність за рік, що закінчився 31 грудня 2019 року
 Баланс (Звіт про фінансовий стан)

Форма №1

Актив	Код	На початок року, тис.грн.	На кінець року, тис.грн.
I.Необоротні активи			
Нематеріальні активи	1000	4 870	12 543
первісна вартість	1001	32 540	44 846
накопичена амортизація	1002	27 670	32 303
Незавершені капітальні інвестиції	1005	1 500 430	1 869 460
Основні засоби	1010	8 568 122	12 304 648
первісна вартість	1011	11 500 250	17 210 534
знос	1012	2 932 128	4 905 886
Інвестиційна нерухомість	1015	0	0
Довгострокові біологічні активи	1020	0	0
Довгострокові фінансові інвестиції: які обліковуються за методом участі в капіталі інших підприємств	1030	0	0
Інші фінансові інвестиції	1035	1 750 200	1 755 267
Довгострокова дебіторська заборгованість	1040	0	0
Відстрочені податкові активи	1045	0	68 629
Інші необоротні активи	1090	0	0
Усього за розділом I	1095	11 823 622	16 010 547
II. Оборотні активи			
Запаси	1100	13 250 000	13 885 925
Поточні біологічні активи	1110	0	0
Дебіторська заборгованість за продукцію, товари, роботи, послуги	1125	770 000	1 467 824
Дебіторська заборгованість за розрахунками:			
за виданими авансами	1130		0
з бюджетом	1135		0
у тому числі з податку на прибуток	1136		0
Інша поточна дебіторська заборгованість	1155	3 320 100	4 381 455
Поточні фінансові інвестиції	1160		0
Гроші та їх еквіваленти	1165	690 000	921 054

Витрати майбутніх періодів	1170	2 800	7 322
Інші оборотні активи	1190	270 000	217 473
Усього за розділом II	1195	18 302 900	20 881 053
III. Необоротні активи, утримувані для продажу, та групи вибуття	1200	0	21
Баланс	1300	30 126 522	36 891 621

The table represents the "Assets" section of the balance sheet for the year ending on December 31, 2019. The assets are categorized into Non-current assets, Current assets, and Non-current assets held for sale and disposal groups. Non-current Assets Analysis: Intangible assets increased from 4,870 thousand UAH to 12,543 thousand UAH. The initial cost of intangible assets increased from 32,540 thousand UAH to 44,846 thousand UAH. Accumulated amortization of intangible assets increased from 27,670 thousand UAH to 32,303 thousand UAH. Unfinished capital investments increased from 1,500,430 thousand UAH to 1,869,460 thousand UAH. Fixed assets increased from 8,568,122 thousand UAH to 12,304,648 thousand UAH.

The initial cost of fixed assets increased from 11,500,250 thousand UAH to 17,210,534 thousand UAH.

Depreciation of fixed assets increased from 2,932,128 thousand UAH to 4,905,886 thousand UAH. Other non-current assets remained unchanged. Current Assets Analysis:

Inventories increased from 13,250,000 thousand UAH to 13,885,925 thousand UAH.

Current biological assets remained unchanged. Trade receivables for goods, services, and other products increased from 770,000 thousand UAH to 1,467,824 thousand UAH.

Other current receivables increased from 3,320,100 thousand UAH to 4,381,455 thousand UAH.

Current financial investments had no recorded values.

Cash and cash equivalents increased from 690,000 thousand UAH to 921,054 thousand UAH. Prepaid expenses increased from 2,800 thousand UAH to 7,322 thousand UAH. Other current assets decreased from 270,000 thousand UAH to

217,473 thousand UAH. Non-current Assets Held for Sale and Disposal Groups Analysis: No recorded values were provided in this category.

Overall, the company's total assets increased from 30,126,522 thousand UAH at the beginning of the year to 36,891,621 thousand UAH at the end of the year. This growth primarily came from increases in intangible assets, unfinished capital investments, fixed assets, inventories, trade receivables, and other current receivables.

Пасив	Код	На початок року, тис.грн.	На кінець року, тис.грн.
I. Власний капітал			
Зареєстрований (пайовий) капітал	1400	158 610	158 610
Капітал у дооцінках	1405	0	0
Додатковий капітал	1410	0	0
Резервний капітал	1415	0	0
Нерозподілений прибуток (непокритий збиток)	1420	12 300 000	14 542 267
Неоплачений капітал	1425		0
Вилучений капітал	1430		0
Усього за розділом I	1495	12458 610	14 700 877
II. Довгострокові зобов'язання і забезпечення			
Відстрочені податкові зобов'язання	1500	0	0
Довгострокові кредити банків	1510	910 000	2 008 688
Інші довгострокові зобов'язання	1515	0	256 738
Довгострокові забезпечення	1520	0	0
Цільове фінансування	1525	0	0
Усього за розділом II	1595	910 000	2 265 426
III. Поточні зобов'язання і забезпечення			
Короткострокові кредити банків	1600	0	0
Поточна кредиторська заборгованість за:			
довгостроковими зобов'язаннями	1610	776 000	776 000
товари, роботи, послуги	1615	13 454 053	14 514 081
розрахунками з бюджетом	1620	180 545	273 257
у тому числі з податку на прибуток	1621	130 000	215 457
розрахунками зі страхування	1625	62528	24 716
розрахунками з оплати праці	1630	140 000	160 208
Поточні забезпечення	1660	250 620	509 245
Доходи майбутніх періодів	1665	0	0
Інші поточні зобов'язання	1690	1891166	3 667 811
Усього за розділом III	1695	16 754 912	19 925 318
IV. Зобов'язання, пов'язані з необоротними активами, утримуваними для продажу, та групами вибуття	1700		0
Баланс	1900	30 126 522	36 891 621

Equity, Long-term liabilities and provisions, Current liabilities and provisions, and Liabilities associated with non-current assets held for sale and disposal groups.

Equity Analysis: Registered (share) capital remained unchanged at 158,610 thousand UAH throughout the year. Capital in revaluations and additional capital had no

recorded values. The reserve capital, retained earnings (accumulated profit/loss), and unpaid capital also had no recorded values. Long-term Liabilities and Provisions: Deferred tax liabilities and long-term bank loans increased from 0 thousand UAH to 2,008,688 thousand UAH.

Other long-term liabilities increased from 0 thousand UAH to 256,738 thousand UAH. Current Liabilities and Provisions: Short-term bank loans and current trade payables remained unchanged at 0 thousand UAH. Trade payables related to long-term liabilities remained unchanged at 776,000 thousand UAH.

Trade payables for goods, services, and other obligations increased from 13,454,053 thousand UAH to 14,514,081 thousand UAH. Payables to the budget increased from 180,545 thousand UAH to 273,257 thousand UAH. Payables related to income tax increased from 130,000 thousand UAH to 215,457 thousand UAH.

Payables related to insurance decreased from 62,528 thousand UAH to 24,716 thousand UAH. Payables related to salaries decreased from 140,000 thousand UAH to 160,208 thousand UAH. Current provisions increased from 250,620 thousand UAH to 509,245 thousand UAH. Other current liabilities increased from 1,891,166 thousand UAH to 3,667,811 thousand UAH. Liabilities Associated with Non-current Assets Held for Sale and Disposal Groups: No recorded values for this category were provided in the table.

Overall, the company's liabilities increased from 30,126,522 thousand UAH at the beginning of the year to 36,891,621 thousand UAH at the end of the year, reflecting an overall growth in financial obligations. It is important to note that further analysis would require additional information and context, such as the company's assets and the industry average for comparison.

Звіт про фінансові результати
(Звіт про сукупний дохід)
за 2020 рік
Форма 2
І.ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код	За звітний період, тис.грн.	За аналогічний період
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			попереднього року, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	50 382 425	43 979 194
Чисті зароблені страхові премії	2010	0	0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	35 593 670	30 814 751
Чисті понесені збитки за страховими виплатами	2070	0	0
Валовий			
прибуток	2090	14 788 755	13 164 443
збиток	2095	0	0
Інші операційні доходи	2120	737 243	530 835
Адміністративні витрати	2130	872 759	751 814
Витрати на збут	2150	8 648 047	7 985 945
Інші операційні витрати	2180	920 408	254 271
Фінансовий результат від операційної діяльності			
прибуток	2190	5 084 784	4 703 248
збиток	2195	0	0
Дохід від участі в капіталі	2200	0	0
Інші фінансові доходи	2220	211 555	3 851
Інші доходи	2240	554 085	354 733
Фінансові витрати	2250	295 646	250 094
Втрати від участі в капіталі	2255	0	24 516
Інші витрати	2270	1 438 592	363 438
Фінансовий результат до оподаткування			
прибуток	2290	4 116 186	4 423 784
збиток	2295	0	0
Витрати (дохід) з податку на прибуток	2300	-944 982	-821 675
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	0	0
Чистий фінансовий результат			
прибуток	2350	3 171 204	3 602 109
збиток	2355	0	0

II. СУКУПНИЙ ДОХІД

Дооцінка (уцінка) необоротних активів	2400	0	0
Дооцінка (уцінка) фінансових інструментів	2405	0	0
Накопичені курсові різниці	2410	0	0
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	0	0
Інший сукупний дохід	2445	0	0
Інший сукупний дохід до оподаткування	2450	0	0
Податок на прибуток, пов'язаний з іншими сукупним доходом	2455	0	0
Інший сукупний дохід після оподаткування	2460	0	0
Сукупний дохід (сума рядків 2350, 2355, 2460)	2465	3 171 204	3 602 109

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Матеріальні затрати	2500	1 254 935	887 499
Витрати на оплату праці	2505	5 208 532	4 711 766
Відрахування на соціальні заходи	2510	1 056 667	952 162
Амортизація	2515	1 667 998	1 096 995
Інші операційні витрати	2520	3 465 135	2 581 842

Разом	2550	12 653 267	10 230 264
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IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Середньорічна кількість простих акцій	2600	0	0
Скоригована середньорічна кількість простих акцій	2605	0	0
Чистий прибуток (збиток) на одну просту акцію	2610	0	0
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	0	0
Дивіденди на одну просту акцію	2650	0	0

Звіт про фінансові результати (Звіт про сукупний дохід) за 2019 рік

Форма 2

I. ФІНАНСОВІ РЕЗУЛЬТАТИ

Стаття	Код	За звітний період, тис.грн.	За аналогічний період попереднього року, тис.грн.
Чистий дохід від реалізації продукції (товарів, робіт, послуг)	2000	43 979 194	41 400 220
Чисті зароблені страхові премії	2010	0	0
Собівартість реалізованої продукції (товарів, робіт, послуг)	2050	30 814 751	30 400 580
Чисті понесені збитки за страховими виплатами	2070	0	0
Валовий прибуток	2090	13 164 443	10 999 640
збиток	2095	0	
Інші операційні доходи	2120	530 835	260 235
Адміністративні витрати	2130	751 814	540 040
Витрати на збут	2150	7 985 945	6 623 200
Інші операційні витрати	2180	254 271	396 373
Фінансовий результат від операційної діяльності			
прибуток	2190	4 703 248	3 700 262
збиток	2195	0	0
Дохід від участі в капіталі	2200	0	0
Інші фінансові доходи	2220	3 851	180 000
Інші доходи	2240	354 733	52 000
Фінансові витрати	2250	250 094	91 550
Втрати від участі в капіталі	2255	24 516	0
Інші витрати	2270	363 438	210 000
Фінансовий результат до оподаткування			
прибуток	2290	4 423 784	3 630 712
збиток	2295	0	
Витрати (дохід) з податку на прибуток	2300	-821 675	-670 000
Прибуток (збиток) від припиненої діяльності після оподаткування	2305	0	
Чистий фінансовий результат			
прибуток	2350	3 602 109	2 960 712
збиток	2355	0	0

II. СУКУПНИЙ ДОХІД

Дооцінка (уцінка) необоротних активів	2400	0	0
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Дооцінка (уцінка) фінансових інструментів	2405	0	0
Накопичені курсові різниці	2410	0	0
Частка іншого сукупного доходу асоційованих та спільних підприємств	2415	0	0
Інший сукупний дохід	2445	0	0
Інший сукупний дохід до оподаткування	2450	0	0
Податок на прибуток, пов'язаний з іншими сукупним доходом	2455	0	0
Інший сукупний дохід після оподаткування	2460	0	0
Сукупний дохід (сума рядків 2350, 2355, 2460)	2465	3 602 109	2 960 712

III. ЕЛЕМЕНТИ ОПЕРАЦІЙНИХ ВИТРАТ

Матеріальні затрати	2500	887 499	750 000
Витрати на оплату праці	2505	4 711 766	3 950 230
Відрахування на соціальні заходи	2510	952 162	805 124
Амортизація	2515	1 096 995	602 365
Інші операційні витрати	2520	2 581 842	1 806 236
Разом	2550	10 230 264	7 913 955

IV. РОЗРАХУНОК ПОКАЗНИКІВ ПРИБУТКОВОСТІ АКЦІЙ

Середньорічна кількість простих акцій	2600	0	0
Скоригована середньорічна кількість простих акцій	2605	0	0
Чистий прибуток (збиток) на одну просту акцію	2610	0	0
Скоригований чистий прибуток (збиток) на одну просту акцію	2615	0	0
Дивіденди на одну просту акцію	2650	0	0

We can make several observations and analyses:

Revenue Analysis: The net revenue from product sales increased from 41,400,220 thousand UAH in the previous year to 43,979,194 thousand UAH in the reporting period, indicating a growth rate of approximately 6.2%. No net earned insurance premiums were recorded for both the reporting period and the previous year.

Profitability Analysis:

The gross profit increased from 10,999,640 thousand UAH in the previous year to 13,164,443 thousand UAH in the reporting period, indicating improved profitability.

Operating profit also witnessed an upward trend, rising from 3,700,262 thousand UAH in the previous year to 4,703,248 thousand UAH in the reporting period. Expenses

Analysis:

Administrative expenses increased from 540,040 thousand UAH in the previous year to 751,814 thousand UAH in the reporting period. Selling expenses also showed an upward trend, increasing from 6,623,200 thousand UAH in the previous year to 7,985,945 thousand UAH in the reporting period. Net Financial Result:

The net financial result (profit) after taxation increased from 2,960,712 thousand UAH in the previous year to 3,602,109 thousand UAH in the reporting period, indicating improved financial performance. Non-operating Income/Expenses:

Other operating revenues increased from 260,235 thousand UAH in the previous year to 530,835 thousand UAH in the reporting period. Other financial revenues decreased significantly from 180,000 thousand UAH in the previous year to 3,851 thousand UAH in the reporting period. Other expenses increased from 210,000 thousand UAH in the previous year to 363,438 thousand UAH in the reporting period.

Dividends:

No information on dividends per share or per ordinary share is provided in the table. Overall Assessment:

The company experienced overall growth in net revenue, gross profit, operating profit, and net financial result.

However, the increase in administrative and selling expenses could indicate the need for cost management or efficiency improvements. The significant decrease in other financial revenues and increase in other expenses may require further investigation to understand the reasons behind these changes. The absence of information on dividends makes it difficult to evaluate the company's distribution of profits to shareholders.

Додаток Д
ДОГОВІР ПОСТАВКИ № 52

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

1.3. Асортимент Товару, номенклатура Товару, код Товару згідно з УКТ ЗЕД, одиниця Товару, кількість Товару, ціна Товару, та інші дані, необхідні для організації поставок Товару, визначаються у специфікаціях, які підписуються Сторонами на кожну поставку Товару та є невід'ємними частинами даного Договору.

2. Строк та умови поставки

Товару

2.1. Строк поставки Постачальником Товару – протягом 45 календарних днів з моменту підписання Сторонами специфікації до даного Договору.

2.2. Поставка Постачальником Товару здійснюється на умовах **CPT (Incoterms 2020)**.

2.3. Товар поставляється Постачальником в експортній тарі (упаковці), яка повинна відповідати стандартам або технічним умовам і забезпечувати його збереження в належному стані під час транспортування та зберігання. Товар повинен супроводжуватися пакувальним листом.

2.4. Постачальник несе відповідальність перед Покупцем, в доларах США, за будь-які пошкодження Товару, викликані неправильним упакуванням, за корозію, за додаткові витрати з перевезення та зберігання, які були викликані відвантаженням Товару за неправильною адресою через невідповідне маркування.

2.5. Маркування чітко наноситься на англійській мові на кожне вантажне місце.

2.6. На кожну поставку Товару Постачальник надає Покупцеві такі документи: рахунок; CMR (товарно-

the Goods according to UCT ZED, the unit of the Goods, the quantity of the Goods, the price of the Goods, and other data necessary for the organization of the supply of the Goods are defined in the specifications, which are signed by the Parties for each supply of the Goods and are integral parts of this Agreement.

2. 2. Terms and conditions of delivery of the Goods

2.1. The term of delivery of the Goods by the Supplier is within 45 calendar days from the moment the Parties sign the specification for this Agreement.

2.2. The Supplier supplies the Goods under CPT (Incoterms 2020)

2.3. The goods are delivered by the Supplier in an export container (packaging), which must meet the standards or technical conditions and ensure its preservation in proper condition during transportation and storage. The product must be accompanied by a packing list.

2.4. The Supplier shall be liable to the Buyer, in US dollars, for any damage to the Product caused by improper packaging, corrosion, additional shipping and storage costs caused by shipping the Product to the wrong address due to improper labeling.

2.5. Marking is clearly applied in English on each cargo space.

2.6. For each delivery of the Goods, the Supplier provides the Buyer with the following documents: invoice; CMR (waybill); packing list; certificate of origin; quality certificate.

3. The price of the Goods, the price of the Agreement, the order and term of payments

транспортна накладна); пакувальний лист; сертифікат походження; сертифікат якості.

Ціна Товару, ціна Договору, порядок та строк розрахунків

3.1. Ціна Товару визначається у специфікаціях, які підписуються Сторонами на кожну поставку Товару та є невід'ємними частинами даного Договору.

3.2. Ціна Товару включає вартість експортної тари (упаковки), маркування і митних зборів в країні Постачальника.

3.3. Ціна Договору становить 105850 доларів США.

3.4. Ціна Договору визначається за загальною сумою поставленого та оплаченого Товару згідно підписаних Сторонами специфікацій та виставлених Постачальником рахунків до даного Договору протягом строку дії даного Договору.

3.5. Розрахунок Покупцем за Товар здійснюється в доларах США, у безготівковому порядку, шляхом перерахування Покупцем грошових коштів на рахунок Постачальника, на підставі виставленого Постачальником рахунку до даного Договору.

3.6. Всі банківські витрати, пов'язані з банком Постачальника, несе Постачальник. Всі банківські витрати, пов'язані з банком Покупця, несе Покупець. Всі витрати по комісії транзитних банків кореспондентів, несе Покупець.

3.7. Розрахунок Покупцем за Товар здійснюється наступним чином – 100 (сто) % суми Товару – протягом 5 днів банківських днів з моменту фактичного отримання Товару Покупцем.

3.1. The price of the Goods is determined in the specifications, which are signed by the Parties for each delivery of the Goods and are integral parts of this Agreement.

3.2. The price of the Goods includes the cost of export containers (packaging), marking and customs duties in the Supplier's country.

3.3. The price of the Agreement is 105,850 USD.

3.4. The price of the Contract is determined by the total amount of the delivered and paid Goods in accordance with the specifications signed by the Parties and invoices issued by the Supplier for this Contract during the term of this Contract.

3.5. Payment by the Buyer for the Goods is carried out in US dollars, in a non-cash manner, by transferring funds from the Buyer to the Supplier's account, on the basis of the invoice issued by the Supplier to this Agreement.

3.6. All bank charges related to the Supplier's bank shall be borne by the Supplier. All bank charges related to the Buyer's bank are borne by the Buyer. All expenses for the commission of correspondent transit banks are borne by the Buyer.

3.7. Payment by the Buyer for the Goods is carried out as follows - 100 (one hundred) % of the amount of the Goods - within 5 days (banking days) from the moment of actual receipt of the Goods by the Buyer.

4. Product quality, completeness of the Product and warranty for the Product

4.Якість Товару, комплектність Товару та гарантія на Товар

- 4.1. Якість Товару, що поставляється, повинні відповідати стандартам якості, прийнятим заводом виробником і підтверджуватися сертифікатом якості заводу виробника.
- 4.2. Постачальник несе відповідальність за якість поставленого ним Товару і гарантує його якість в цілому, включаючи складові частини та комплектуючі.
- 4.3. Постачальник гарантує якість Товару протягом 1 року (12) календарних місяців з моменту початку експлуатації Товару, однак не більше 2 років (24) календарних місяців з моменту фактичного отримання Товару Покупцем.
- 4.4. У разі заміни Товару неналежної якості на Товар, що відповідає умовам даного Договору, гарантійний строк на нього починає спливати з моменту заміни.
- 4.5. Покупець має право пред'явити письмову претензію Постачальнику у зв'язку з виявленими недоліками Товару протягом гарантійного строку на Товар.

5. Відповідальність Сторін

- 5.1. У випадку порушення Сторонами своїх зобов'язань за даним Договором, Сторони несуть відповідальність, що визначається даним Договором та чинним законодавством України.
- 5.2. За прострочення Постачальником строку поставки або недоставки Товару, Постачальник сплачує Покупцю штраф у доларах США в розмірі 20 % від суми непоставленого або недоставленого Товару за кожний день прострочення поставки або недоставки Товару, включаючи день

4.1. The quality of the delivered goods must meet the quality standards adopted by the manufacturer and be confirmed by the quality certificate of the manufacturer.

4.2. The supplier is responsible for the quality of the goods delivered by him and guarantees its quality as a whole, including components and components.

4.3. The Supplier guarantees the quality of the Goods within 1 year (12) calendar months from the start of operation of the Goods, but no more than 2 years (24) calendar months from the moment of actual receipt of the Goods by the Buyer.

4.4. In case of replacement of goods of inadequate quality with goods that meet the terms of this Agreement, the warranty period for it begins to expire from the moment of replacement.

4.5. The Buyer has the right to submit a written claim to the Supplier in connection with the detected defects of the Goods during the warranty period for the Goods.

5. Liability of the Parties

5.1. In the event of a breach by the Parties of their obligations under this Agreement, the Parties bear the responsibility determined by this Agreement and the current legislation of Ukraine.

5.2. In case of delay by the Supplier in terms of delivery or non-delivery of the Goods, the Supplier shall pay the Buyer a fine in US dollars in the amount of 20% of the amount of undelivered or under-delivered Goods for each day of delay in delivery or under-delivery of the Goods, including the day of payment, based on the written claim of

<p>оплати, на підставі письмової претензії Покупця, а також відшкодує Покупцю понесені Покупцем документально підтвердженні збитки згідно вимог п. 5.6. даного Договору, на підставі письмової претензії Покупця.</p> <p>5.3. За прострочення Покупцем строку оплати Товару, Покупець сплачує Постачальнику штраф у доларах США в розмірі 20 % від суми боргу за кожний день прострочення оплати Товару, включаючи день оплати, на підставі письмової претензії Постачальника.</p> <p>5.4. Постачальник несе відповідальність за якість поставленого ним Товару. Якщо якість Товару не відповідає встановленим стандартам якості або в процесі його гарантійного строку будуть виявлені недоліки або приховані дефекти Постачальник зобов'язаний провести заміну неякісного Товару. Заміну неякісного Товару на Товар належної якості Постачальник повинен провести в 10 (десяти) денний строк з моменту отримання відповідного письмового повідомлення Покупця про це. Всі витрати, викликані заміною неякісного Товару на Товар належної якості, або до- поставкою недопоставленого Товару, включаючи транспортні та митні витрати, несе Постачальник. При відсутності можливості провести таку заміну Товару Постачальник повертає Покупцю грошові кошти в розмірі суми неякісного Товару та сплачує Покупцю штраф у доларах США в розмірі 20 (двадцять) % від суми неякісного Товару, на підставі письмової претензії Покупця.</p> <p>5.5. Покупець має право в односторонньому порядку відмовитися</p>	<p>the Buyer, and shall also compensate the Buyer for the incurred Damages documented by the buyer in accordance with the requirements of clause 5.6. of this Agreement, based on the written claim of the Buyer.</p> <p>5.3. If the Buyer is late in paying for the Goods, the Buyer shall pay the Supplier a penalty in US dollars in the amount of 20% of the debt amount for each day of delay in payment of the Goods, including the day of payment, based on the written claim of the Supplier.</p> <p>5.4. The supplier is responsible for the quality of the goods delivered by him. If the quality of the Product does not meet the established quality standards or defects or hidden defects are discovered during its warranty period, the Supplier is obliged to replace the low-quality Product.</p> <p>The Supplier must replace the poor quality Goods with Goods of proper quality within 10 (ten) days from the moment of receiving the relevant written notification from the Buyer. All costs caused by the replacement of poor quality Goods with Goods of proper quality, or the delivery of undelivered Goods, including transport and customs costs, shall be borne by the Supplier. If it is not possible to carry out such a replacement of the Goods, the Supplier shall return the money to the Buyer in the amount of the defective Goods and pay the Buyer a fine in US dollars in the amount of 20 (twenty)% of the amount of the defective Goods, based on the written claim of the Buyer.</p> <p>5.5. The Buyer has the right to unilaterally refuse to perform this Agreement in case of delivery of Goods of inadequate quality, with a written</p>
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від виконання даного Договору у випадку поставки Товару неналежної якості, з письмовим повідомленням про це Постачальника. У цьому випадку Постачальник зобов'язаний відшкодувати Покупцеві понесені Покупцем документально підтвердженні збитки, пов'язані з достроковим припиненням строку дії даного Договору, на підставі письмової претензії Покупця.

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

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

6. Порядок вирішення спорів

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

notification of this to the Supplier. In this case, the Supplier is obliged to compensate the Buyer for the documented losses incurred by the Buyer, related to the early termination of this Agreement, based on the written claim of the Buyer.

5.6. Regardless of the payment of a fine in US dollars, the Party that violated the terms of this Agreement shall compensate the other Party for the actually caused (that is, actually accounted for) as a result of this, documented damages in the part not covered by the fine in US dollars, on the basis of a written claim of the corresponding Party.

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

6. Dispute resolution procedure

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

(чотирнадцяти) календарних днів з моменту надсилання такого письмового листа (письмової претензії) зацікавленою Стороною.

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

7. Форс-мажорні обставини

7.1. У випадку настання форс-мажорних обставин (загроза війни, збройний конфлікт або серйозна погроза такого конфлікту, включаючи але не обмежуючись ворожими атаками, блокадами, військовим ембарго, дії іноземного ворога, загальна військова мобілізація, військові дії, оголошена та неоголошена війна, дії суспільного ворога, збурення, акти тероризму, диверсії, піратства, безладу, вторгнення, блокада, революція, заколот, повстання, масові заворушення, введення комендантської години, експропріація, примусове вилучення, захоплення підприємств, реквізиція, громадська демонстрація, блокада, страйк, аварія, протиправні дії третіх осіб, пожежа, вибух, тривалі перерви в роботі транспорту, регламентовані умовами відповідних рішень та актами державних органів влади, експорту/імпорту тощо, а також викликані винятковими погодними умовами і стихійним лихом, а саме: епідемія, сильний шторм, циклон, ураган, торнадо, буревій, повінь,

(fourteen) calendar days from the moment of sending such a written letter (written claim) by the interested Party.

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

7. Force majeure circumstances

7.1. In the event of force majeure (threat of war, armed conflict or serious threat of such conflict, including but not limited to enemy attacks, blockades, military embargoes, acts of a foreign enemy, general military mobilization, hostilities, declared and undeclared war, acts of a public enemy, disturbance, acts of terrorism, sabotage, piracy, disorder, invasion, blockade, revolution, mutiny, uprising, mass riot, curfew, expropriation, forced seizure, seizure of enterprises, requisition, public demonstration, blockade, strike, accident, illegal actions of third parties, fire, explosion, long interruptions in the operation of transport, regulated by the terms of relevant decisions and acts of state authorities, export/import, etc., as well as caused by exceptional weather conditions and natural disasters, namely: epidemic, strong storm, cyclone, hurricane, tornado, storm, flood, accumulation of snow, ice, hail, frost, earthquake, lightning, fire, drought, subsidence and landslide, other natural disasters, etc.), provided that the

нагромадження снігу, ожеледь, град, заморозки, землетрус, блискавка, пожежа, посуха, просідання і зсув ґрунту, інші стихійні лиха тощо), за умови, що постраждала Сторона повідомляє протягом 10 (десяти) робочих днів іншу Сторону в письмовому вигляді про настання таких форс-мажорних обставин (надавши при цьому докази їх існування, підтвержені Торгово-промисловою палатою країни Постачальника або Покупця або уповноваженими нею регіональними торгово-промисловими палатами країни Постачальника або Покупця), і за умови, що такі форс-мажорні обставини продовжуються не більше 14 (чотирнадцяти) календарних днів, інша Сторона погоджується з тим, що строк виконання зобов'язань постраждалою Стороною буде продовжений на строк, що дорівнює строку цієї затримки.

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

8. Конфіденційність

8.1. Сторони погодилися, що текст даного Договору, будь-які матеріали, інформація та відомості, які стосуються даного Договору, є конфіденційними і не можуть передаватися третім особам без попередньої письмової згоди іншої Сторони, крім випадків, коли таке передавання пов'язане з одержанням

affected Party notifies the other Party in writing within 10 (ten) working days of the occurrence of such force majeure circumstances (while providing evidence of their existence, confirmed Chamber of Commerce and Industry of the Supplier's country or of the Buyer or regional chambers of commerce and industry of the country of the Supplier or Buyer authorized by it), and provided that such force majeure circumstances continue for no more than 14 (fourteen) calendar days, the other Party agrees that the term of performance of obligations by the affected Party will be extended for a period equal to the period of this delay.

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

8. Confidentiality

8.1. The Parties have agreed that the text of this Agreement, any materials, information and information related to this Agreement are confidential and may not be transferred to third parties without the prior written consent of the other Party, except when such transfer is related to the receipt of official permits, documents for the execution of this Agreement or payment of taxes, other mandatory payments, as well as in cases provided for by the

офіційних дозволів, документів для виконання даного Договору або сплати податків, інших обов'язкових платежів, а також у випадках, передбачених чинним законодавством країни Постачальника або Покупця.

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

Строк дії Договору та інші умови

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

9.2. Даний Договір може бути будь-якою із Сторін достроково припинений до закінчення строку дії даного Договору за умови письмового повідомлення Стороною іншої Сторони за 1 (один) календарний місяць про це та належного виконання Сторонами усіх умов даного Договору, та оформлюється шляхом підписання Сторонами додаткової угоди до даного Договору.

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

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

current legislation of the country of the Supplier or the Buyer.

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

Term of validity of the Agreement and other conditions

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

9.2. This Agreement may be prematurely terminated by any of the Parties prior to the expiration of this Agreement, provided that the Party notifies the other Party in writing 1 (one) calendar month in advance and the Parties properly fulfill all the terms of this Agreement, and is executed by the Parties signing an additional agreement to of this Agreement.

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

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

9.5. Annexes and/or additional agreements to this Agreement are an integral part of this Agreement and have

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

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

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

9.8. Сторони в порядку дотримання Закону України «Про захист персональних даних», надають одна одній дозвіл на отримання, обробку та використання персональних даних з метою належного виконання умов даного Договору.

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

У разі, якщо ціна Договору, що в еквіваленті національної валюти України – гривні, відповідно до офіційного курсу національної валюти України – гривні

legal force if they are set out in writing and signed by the Parties.

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

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

official permits, documents for the execution of this Agreement or payment of taxes, other mandatory payments, as well as in cases provided for by the current legislation of the country of the Supplier or the Buyer. 9.8. The parties, in compliance with the Law of Ukraine "On the Protection of Personal Data", give each other permission to receive, process and use personal data in order to properly fulfill the terms of this Agreement.

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

In the event that the price of the Agreement, which is equivalent to the national currency of Ukraine - the hryvnia, according to the official exchange rate of the national currency of Ukraine - the hryvnia to the US dollar established by the National Bank of Ukraine, will be more than 50 (fifty) % of the Buyer's net assets as of the end of the previous quarter (significant

до долара США встановленого Національним банком України, буде більше 50 (п'ятдесят) % чистих активів Покупця станом на кінець попереднього кварталу (значний правочин), то Покупець, у якого виникло таке перевищення, зобов'язаний отримати згоду на вчинення значного правочину від учасників товариства з обмеженою відповідальністю та надати Постачальнику засвідчену копію з перекладом на Англійську мову (п. 9.6. даного Договору) такої згоди на вчинення значного правочину. Рішення про надання згоди на вчинення значного правочину приймається виключно загальними зборами учасників товариства з обмеженою відповідальністю.

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


10. РЕКВІЗИТИ ТА ПІДПИСИ СТОРІН

<p>ПОСТАЧАЛЬНИК Hashe - Фізичні особи, які ведуть підприємницьку діяльність</p>	<p>ПОКУПЕЦЬ ТОВ «Епіцентр-К» Код ЄДРПОУ 32490244 Тел.0445949044 Факс:0445949044 м. Київ вул. Полярна 20д Директор: Михайлишин Петро Йосипович</p>
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transaction), then the Buyer, who has such an excess, is obliged to obtain consent for the execution of a significant transaction from members of the limited liability company and provide the Supplier with a certified copy with a translation into English (Clause 9.6 of this Agreement) of such consent to commit a significant transaction. The decision to grant consent to the execution of a significant transaction is made exclusively by the general meeting of the members of the limited liability company.

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

10. DETAILS AND SIGNATURES OF THE PARTIES

	PROVIDER	BUYER
	Hashe - Natural persons engaged in entrepreneurial activity	"Epicenter-K" LLC EDRPOU code 32490244 Tel. 0445949044 Fax: 0445949044 m. Kyiv St. Polar 20d Director: Mykhailyshyn Petro Yosypovych,

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Завантаження
• Форум
• Курси валют

Імпорт ЗЕД
• База документів
• Каталог документів
• Додаток документів
• Українська класифікація товарів ЗЕД
• Єдиний список товарів подвійного використання
• Класифікаційне рішення ДМСУ
• Сервіс розрахунку вартості товарів згідно УКТЗЕД
• Митний калькулятор
• Митний калькулятор для транспортних засобів (МІЗ)
• Розрахунок імпорту автомобіля

Інформаційна гармата
• Електронне декларування
• Саме вносі для номеродної торгівлі
• Час спливання в пунктах пропуску
• Перевірити ВМД
• Митний кодекс України
• Кодекс України
• Декларативні категорії
• Архів новин
• Обговорення законопроектів
• Видавничий контроль ВМД
• Перелік гостевих заводів
• Поширення пилитання
• Реклама на сайті

Послуги за плату
• Митне оформлення вантажів, експорт, імпорт, та інші послуги
• Митне оформлення вантажів по всій Україні без заводу на митній території
• Курси митного брокера та по набору транзитної декларації Т1

Код товару : 6911 10 00 00
Станом на 15.06.2023

ІНШІ КЕРАМІЧНІ ВИРОБИ
- Посуди та прибори столові або кухонні, інші господарські і туалетні вироби, з фарфору;
- Посуди та прибори столові або кухонні
Основа одиниці виміру: кг (код 166)
Додатково-орієнтовний вміст: немає

ІМПОРТ ЕКСПОРТ ТРАНЗИТ

1. Ввізене мито
Являє собою податок на перенесення товарів через митний кордон України. Див. додатково "Класифікатор зеньлень від сплати митних платежів при ввезенні товарів на митну територію України", затвердженої наказом Мінфіну від 20.09.2012 року № 1011.

Пільгова ставка	10%
Повна ставка	10%
Діє	з 01.01.2023

Підстава:
- Закон України ВР № 2692-IX від 19.10.2022
Про Митний тариф України

Коментарі:
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2. Зменшення ставок ввізного мита (САВТ)
Преперенція по миту: "403".
Товари, вказані у коментарі, що ввозяться в Україну згідно з нікунрадвою угодою України з державами САВТ оподатковуються ввізним митом за зменшеними ставками.

Ставка	0 %
Діє	з 01.01.2023

Підстава:
- Міждержавна угода від 24.06.2010
Угода про вільну торгівлю між Україною та державами САВТ
- Міждержавна угода від 24.06.2010
Угода про сільське господарство між Україною та Ісландією

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