

**State University of Trade and Economics
The Department of International Management**

FINAL QUALIFYING PAPER

on the topic:

**MANAGEMENT OF IMPORTED SUPPLIES OF GARDEN EQUIPMENT
(Based on the data of LLC “EPICENTR K”, Kyiv)**

Student of the 4th course, group 7ab
Specialty 073 «Management»
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Kyiv 2023

SUMMARY

**Baranov E.S. «Management of imported supplies of garden equipment»
(Based on the data of LLC “EPICENTR K”, Kyiv)**

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

The final qualifying paper focuses on exploring practical aspects related to the organization of garden equipment imports. The study encompasses a comprehensive analysis, including the examination of the enterprise's foreign economic activities, the evaluation of its financial standing and overall income for three years. Additionally, it involves a thorough investigation of the global market for garden equipment, an in-depth examination of import operations pertaining to garden equipment, and a detailed examination of the geographical structure of import operations. It outlines the implementation of management decisions for the import process, supplemented by organizational support. It also concludes with a forecasted evaluation of the efficiency and effectiveness of garden equipment supplies to Ukraine.

Key words: subject of foreign economic activity, imports, exports, garden equipment, management decision, forecast.

АНОТАЦІЯ

Баранов Є.С. «Управління імпортом поставками садової техніки» (за матеріалами ТОВ «ЕПЦЕНТР К», м. Київ).

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

Випускна кваліфікаційна робота присвячена дослідженню практичних аспектів, пов'язаних з організацією імпорту садової техніки. Дослідження охоплює комплексний аналіз, що включає вивчення зовнішньоекономічної діяльності підприємства, оцінку його фінансового стану та загального доходу за три роки. Крім того, воно включає ретельне дослідження світового ринку садової техніки, поглиблене вивчення імпортних операцій, пов'язаних із садовою технікою, а також детальне вивчення географічної структури імпортних операцій. У ньому викладено реалізацію управлінських рішень щодо процесу імпорту, доповнених організаційною підтримкою. Наведено прогнозну оцінку ефективності та результативності поставок садової техніки в Україну.

Ключові слова: суб'єкт зовнішньоекономічної діяльності, імпорт, експорт, садова техніка, управлінське рішення, прогноз.

CONTENTS

INTRODUCTION.....	5
CHAPTER 1. ANALYSIS OF THE FUNCTIONING OF LLC “EPICENTR K”...7	7
1.1 General characteristics of LLC “EPICENTR K”.....	7
1.2 Analysis of foreign economic activity of LLC “EPICENTR K”.....	16
CHAPTER 2. JUSTIFICATION OF THE CHOICE OF THE COUNTRY COUNTERPART FOR THE ORGANIZATION OF IMPORTS OF GARDEN EQUIPMENT.....	27
2.1 Investigation of the world market of garden equipment.....	27
2.2 Analysis of the Ukrainian market.....	38
CHAPTER 3. IMPLEMENTATION OF IMPORT OPERATION.....	55
3.1 Organizational support for the import of LLC “EPICENTR K” garden equipment.....	55
3.2 Forecast assessment of the effectiveness of import of LLC “EPICENTR K” garden equipment.....	63
CONCLUSIONS AND PROPOSITIONS.....	71
REFERENCES.....	71
APPENDICES.....	79

INTRODUCTION

The management of imported supplies of garden equipment is a topic of great relevance in the context of efficient resource allocation and optimal utilization of available tools and machinery in the gardening industry. This final qualifying paper aims to explore and analyze the management practices associated with the importation of garden equipment, focusing on the case of LLC "EPICENTR K." By examining the processes and strategies involved in the importation of garden equipment, this research endeavors to provide valuable insights and recommendations for enhancing the management of such supplies.

The purpose of this research is to evaluate and improve the management of imported garden equipment supplies, with the ultimate goal of optimizing the availability, quality, and cost-effectiveness of these essential resources. By identifying the challenges and opportunities in the importation process, this study aims to contribute to the development of effective strategies that can enhance the overall efficiency and effectiveness of garden equipment management.

The main task of this research is to conduct a comprehensive study of the subject of foreign economic activity within LLC "EPICENTR K." It involves analyzing the world market of garden equipment import operations, determining the geographical structure of import operations, and exploring the associated risks and possibilities. Furthermore, the research aims to identify the key factors influencing the successful importation of garden equipment and propose recommendations for improving the management of these supplies.

The object of this research is the analysis of the foreign economic activity of LLC "EPICENTR K" with a specific focus on the importation of garden equipment. By examining the organizational processes, strategies, and challenges faced by the company in this particular area, valuable insights can be gained to inform and guide future improvements in the management of imported garden equipment supplies.

The subject of this research is centered on the organization and processes involved in the importation of garden equipment. Specifically, the study will focus on the

practices and experiences of LLC "EPICENTR K" in managing the imported supplies of garden equipment. By investigating the company's strategies, partnerships, and operational approaches, this research aims to provide a comprehensive understanding of the subject matter.

The structure of this final qualifying paper consists of an introduction, three chapters, conclusions and propositions, references, and appendices with 90 pages in total. The introduction serves to provide an overview of the research, including the relevance, purpose, tasks, object, and subject. The subsequent chapters delve into the analysis of foreign economic activity, examination of the world market, exploration of import and export operations, and an assessment of risks and possibilities. The conclusions and propositions section summarizes the key findings and presents recommendations for enhancing the management of imported garden equipment supplies. Finally, the references and appendices provide additional resources and supporting information.

Methods of the research: Analysis, utilizing multiple sources such as presentations, textbooks, articles, and abstracts, will be employed to gain a comprehensive understanding of the topic. Empirical research methods, including observation during undergraduate practice at the company, comparison to identify differences between indicators, and the measurement method to determine numerical values, will be utilized. Additionally, the method of generalization will be applied to define the overall concept.

Information support for this research will primarily be sourced from online Ukrainian and English resources, including websites, presentations. Moreover, data bases with public access will be utilized to enhance the depth and breadth of information available for analysis.

By investigating the management of imported supplies of garden equipment, this research aims to contribute to the improvement of practices and strategies in the industry. Through the analysis of LLC "EPICENTR K" and its experiences, valuable insights and recommendations can be derived to enhance the efficiency and effectiveness of managing imported garden equipment supplies.

CHAPTER 1. ANALYSIS OF THE FUNCTIONING OF LLC EPICENTR K

1.1 General characteristics of LLC “EPICENTR K”

Epicentr Group is an impressive and extensive omni-channel ecosystem that acts as a cohesive force for a diverse array of industries and businesses. At its heart are the renowned Epicentr and Nova Liniya retail chains, which are known for providing exceptional customer service and offering a vast selection of high-quality products that cater to the needs of their customers. [1]

The group's broad portfolio of businesses includes Intersport-Ukraine multi-brand sports stores that offer a comprehensive range of sports equipment and apparel for fitness enthusiasts of all levels. Additionally, the Epicentr Agro agricultural holding harnesses the latest technologies and best practices to maximize crop yields and improve farming efficiency, contributing to the development of sustainable and innovative agriculture practices.

The Epicenter Ceramic Corporation tile production plants, which are also a part of the group, create aesthetically innovative and stylish tiles that are highly sought after across the region. Furthermore, the Osmoloda woodworking plant is committed to producing high-quality lumber products using the latest techniques and technologies to ensure the highest standards of quality and sustainability.

Finally, the group's logistics facilities play an essential role in supporting all of its businesses by ensuring efficient and timely delivery of products to customers across the region. All of these businesses work in harmony, creating a robust ecosystem that provides exceptional value to customers, suppliers, and partners. By doing so, Epicentr Group has established itself as a leader in the retail, sports, agriculture, construction, and logistics sectors. [1]

Table 1.1 provides a comprehensive overview of the concise yet inclusive essential features of LLC "Epicentr K", highlighting its fundamental attributes and key aspects.

Table 1.1

Characteristics of LLC “EPICENTR K”

Indicator	Characteristic
Name of the company	"Epicentr K"
Official site	https://epicentrk.ua/
Legal form	Limited Liability Company
Activities	47.78 Retail sale of other unused goods in specialized stores 46.21 Wholesale of grain, unprocessed tobacco, seeds and animal feed 46.22 Wholesale of flowers and plants 46.42 Wholesale trade of clothing and footwear 46.43 Wholesale trade of household electrical goods and electronic equipment for household purposes for receiving, recording, reproducing sound and images 46.44 Wholesale of porcelain, glassware and cleaning products 46.45 Wholesale of perfume and cosmetic goods 46.47 Wholesale of furniture, carpets and lighting equipment 46.49 Wholesale trade in other household goods 46.51 Wholesale trade of computers, peripheral equipment and software 46.52 Wholesale of electronic and telecommunication equipment, parts thereof 46.65 Wholesale of office furniture 46.69 Wholesale trade of other machines and equipment 46.71 Wholesale of solid, liquid, gaseous fuels and similar products 46.73 Wholesale trade of wood, building materials and sanitary-technical equipment 46.74 Wholesale trade of iron products, plumbing and heating equipment and their accessories 46.75 Wholesale trade in chemical products 46.90 Non-specialized wholesale trade 46.76 Wholesale of other intermediate products 46.66 Wholesale trade of other office machines and equipment 46.62 Wholesale trade of machines 46.61 Wholesale of agricultural machinery and equipment
Director	Mykhailyshyn P. Y.
Founders	Hereha Oleksandr Volodymyrovych - founder of LLC “Epicentr K” Hereha Halyna Fedorivna - founder, Chairman of LLC “Epicentr K” Surzhyk Tetiana Fedorivna - founder, first deputy Chairman of LLC “Epicentr K”
Registration Date	27.08.2003 (19 years 8 months)
Ownership	Non-state property
Address	Місто Київ, вулиця Берковецька, будинок 6-К

Source: structured by the author according to [2, 3]

LLC "Epicentr K" is a thriving corporation that boasts an impressive portfolio of retail establishments, encompassing a diverse range of products and services to cater to

the needs of its customers. The company operates a whopping total of 145 stores, spanning across various categories.

Among its extensive collection are 71 shopping centers, each providing a unique shopping experience with a vast array of products and services under one roof. These shopping centers are thoughtfully designed to offer unparalleled convenience and accessibility to customers.

Furthermore, LLC "Epicentr K" is home to 9 Nova Liniya construction and household hypermarkets, providing customers with a comprehensive range of household goods and construction materials. These hypermarkets are a one-stop-shop for all home improvement needs, making it easier than ever for customers to enhance their living spaces.

LLC "Epicentr K" also takes pride in its 59 Intersport sports stores, catering to the needs of fitness enthusiasts and sports aficionados. These stores are stocked with the latest gear and equipment, from sports apparel to training accessories, to help customers take their fitness journey to the next level. [1]

For customers who are passionate about sports, the company also operates 4 sports stores 4F, and 2 sports stores the athlete's foot. These stores provide a range of high-quality sports apparel, footwear, and accessories to help customers achieve their sporting goals while looking and feeling their best.

With its extensive network of retail establishments and commitment to customer satisfaction, LLC "Epicentr K" has established itself as a leader in the retail industry, serving customers with excellence and integrity. [1]

Epicentr Agro has implemented modern farming practices, including crop rotation and livestock farm reconstruction, which have significantly increased crop yield and improved livestock management. The company now cultivates grains and oilseeds on almost 160,000 hectares of land in five regions and has over 20 livestock farms. Additionally, it operates 14 elevator complexes with a storage capacity of almost 1.5 million tonnes of grain, with plans to double its capacity to almost 2 million tonnes by the end of 2022.

Epicentr Agro's commitment to modernizing its grain storage facilities has transformed them into powerful complexes that benefit both the company and farmers. These facilities help with the processing, storage, and sale of crops, which have been key to the company's success. It is worth noting that Epicentr Agro exports its products abroad, which will be discussed in more detail in section 1.2. Overall, Epicentr Agro's modern agricultural practices, extensive land bank, and advanced grain storage facilities position it as a major player in the Ukrainian agricultural sector. [4]

The next step of researching of general characteristics of LLC "Epicentr K" is to provide an overview of the financial status of the company during the period of 2018-2020.

The table 1.2 provides an overview of the Balance Sheet indicators for the years 2018-2020. Let us analyze the key trends and changes observed during this period:

The value of intangible assets exhibited substantial growth over the three-year period. This indicates a significant investment in intangible assets, which could include intellectual property, patents, or brand development.

The category of unfinished capital investments experienced consistent growth. This suggests ongoing investment in capital projects, indicating a focus on expansion and development.

The value of fixed assets demonstrated steady growth throughout the studied period. This indicates consistent investment in long-term physical assets, such as property, equipment, and machinery.

The category of other financial investments displayed minor fluctuations. This suggests an increase in investments in financial instruments, such as stocks, bonds, or other securities.

Deferred tax assets experienced a significant increase from 2018 to 2019. However, there was a considerable decrease of -45,513 in 2020. These changes indicate fluctuations in the company's tax position and the timing of tax obligations.

The category of non-current assets indicates a continuous focus on expanding long-term assets, such as investments, property, and plant assets.

Current assets displayed moderate growth during the three-year period. This suggests a relatively stable growth in short-term assets, including inventories, receivables, and cash equivalents.

The overall balance sheet value increased steadily over the three-year period. These figures indicate consistent financial growth and expansion, highlighting the company's overall positive performance during this period.

Table 1.2

Balance Sheet Indicators for the Years 2018-2020, thousands UAH

Indicator	2018	2019	2020	Absolute increase		Relative increase, %	
				2018-2019	2019-2020	2018-2019	2019-2020
1	2	3	4	5	6	7	8
Intangible assets	4,870	12,543	32,720	+7,673	+20,177	+157.56	+160.86
Unfinished capital investments	1,500,430	1,869,460	3,692,156	+369,030	+1,822,696	+24.59	+97.50
Fixed assets	8,568,122	12,304,648	15,231,712	+3,736,526	+2,927,064	+43.61	+23.79
Other financial investments	1,750,200	1,755,267	3,129,633	+5,067	+1,374,366	+0.29	+78.30
Deferred tax assets	0	68,629	23,116	+68,629	-45,513	+100	-66.32
Non-current assets	11,823,622	16,010,547	22,109,337	+4,186,925	+6,098,790	+35.41	+38.09
Inventories	13,250,000	13,885,925	15,389,033	+635,925	+1,503,108	+4.80	+10.83
Trade receivables	770,000	1,467,824	2,182,479	+697,824	+714,655	+90.63	+48.69
Other current receivables	3,320,100	4,381,455	3,859,491	+1,061,355	-521,964	+31.97	-11.91
Cash and cash equivalents	690,000	921,054	642,802	+231,054	-278,252	+33.49	-30.21
Other current assets	270,000	224,795	342,249	-45,205	+117,454	+16.74	+52.25
Current assets	18,302,900	20,881,053	22,416,054	+2,578,153	+1,535,001	+14.09	+7.35

Continuation of the table 1.2

1	2	3	4	5	6	7	8
BALANCE SHEET	30,126,522	36,891,621	44,525,391	+6765099	+7,633,770	+22.46	+20.69

Source: structured by the author according to Appendix A

In conclusion, the analysis of the table 1.2 reveals significant growth in key indicators such as intangible assets, unfinished capital investments, fixed assets, and non-current assets. Fluctuations were observed in deferred tax assets and other current receivables. The balance sheet demonstrated consistent growth, indicating a favorable financial position and a focus on long-term investment and expansion.

Based on the table 1.3, it can be observed that the company's registered capital remained constant between 2018 and 2020, with no absolute or relative growth.

The undistributed profit showed a significant relative increase of 18.23% from 2018 to 2019 and 21.63% from 2019 to 2020, indicating improved financial performance and profitability over the years.

The equity of LLC "Epicentr K" followed a similar trend to undistributed profit. The absolute and relative increases mirror those of undistributed profit, indicating that the company's retained earnings contributed to the growth of equity.

LLC "Epicentr K" experienced a significant increase in long-term bank loans, from 910,000 thousand UAH in 2018 to 4,142,910 thousand UAH in 2020. This indicates an increased reliance on borrowed funds for financing the company's long-term operations.

The company had no other long-term liabilities in 2018, but they increased to 312,170 thousand UAH in 2020. This suggests that the company took on additional long-term liabilities for various purposes.

The increase in long-term liabilities and securities indicates a higher level of debt financing in the company's capital structure.

The current accounts payable for long-term liabilities remained constant at 767,497 thousand UAH in 2020, with no change from 2018 to 2019. This suggests that the company managed to maintain its obligations for long-term liabilities without significant fluctuations.

The combination of current accounts payable, settlements, and other current liabilities resulted in a total current liabilities and securities amount of 22,223,615 thousand UAH in 2020. The increase in current liabilities and securities suggests a higher level of short-term obligations and potential financial risks.

The total balance of LLC "Epicentr K" increased from 30,126,522 thousand UAH in 2018 to 44,525,391 thousand UAH in 2020. This indicates overall growth in the company's assets, liabilities, and equity over the years, although it also highlights an increase in financial commitments and potential risks.

Table 1.3

Financial Statement of LLC "Epicentr K", for 2018-2020, thousand UAH

Indicator	2018	2019	2020	Absolute increase		Relative increase, %	
				2018-2019	2019-2020	2018-2019	2019-2020
1	2	3	4	5	6	7	8
Registered capital	158610	158610	158610	0	0	0	0
Undistributed profit (uncovered loss)	12300000	14542267	17688086	+2242267	+3145819	+18.23	+21.63
Equity	12458610	14700877	17846696	+2242267	+3145819	+18.00	+21.40
Long-term bank loans	910000	2008688	4142910	+1098688	+2134222	+120.73	+106.25
Other long-term liabilities	0	256738	312170	+256738	+55432	+100	+21.59
Long-term liabilities and securities	910000	2265426	4455080	+1355426	+2189654	+148.95	+96.66
Current accounts payable for:							
- long-term liabilities	776000	776000	767497	0	-8503	0	-1.10
- goods, works, services	13454053	14514081	16290054	+1060028	+1775973	+7.88	+12.24
- settlements with the budget	180545	273257	326833	+92712	+53576	+51.35	+19.61

Continuation of the table 1.3

1	2	3	4	5	6	7	8
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- settlements with insurance	62528	24716	17379	-37812	-7337	-60.47	-29.68
- settlements for labor remuneration	140000	160208	137988	+20208	-22220	+14.43	-13.87
Current assets	250620	509245	539038	+258625	+29793	+103.19	5.85
Other current liabilities	1891166	3667811	4144826	+1776645	+476942	+93.94	+13.00%
Current liabilities and securities	16754912	19925318	22223615	+3170406	+2298297	+18.92	+11.54%
BALANCE	30126522	36891621	44525391	+6765099	+7633770	+22.46	+20.69%

Source: structured by the author according to Appendix A

Overall, the analysis of the financial statement highlights the company's growth in terms of undistributed profit, equity, and current assets. However, it also reveals an increase in long-term and current liabilities, indicating a higher reliance on debt financing. It's important for the company to carefully manage its financial obligations while leveraging its assets to drive further growth and maintain financial stability.

The table 1.4 shows the financial performance of a company for the years 2018-2020, with absolute and relative changes in various indicators. The company experienced consistent growth in net revenue from sales of products over the three-year period. This indicates a positive trend and suggests that the company's sales performance improved significantly.

The cost of goods sold also increased over the three years, indicating higher production and sales volume. The absolute increase was +414,171 thousand UAH (1.36%) from 2018 to 2019 and +4,778,919 thousand UAH (15.51%) from 2019 to 2020. It's important for the company to closely monitor and manage its costs to maintain profitability.

The gross profit showed consistent growth, reflecting the company's ability to generate profits from its core operations. This positive trend indicates that the company effectively managed its cost of goods sold while increasing revenue.

Both administrative expenses and selling expenses increased over the three-year period. This suggests that the company invested in administrative functions and sales efforts to support its growth. It's important for the company to ensure that the increase in

expenses is justified by corresponding revenue growth and improved operational efficiency.

The profit from operating activities showed a significant increase over the three years, indicating improved operational efficiency and profitability. This demonstrates the company's ability to generate profits from its core business operations.

There were fluctuations in other financial income and expenses. The company experienced a substantial decrease in other financial income from 2018 to 2019, followed by a significant increase from 2019 to 2020. It's important for the company to analyze the reasons behind these fluctuations and assess their impact on the overall financial performance.

The net financial result (profit) showed growth over the three-year period, but with a slight decrease from 2019 to 2020. There was an absolute increase of +641,397 thousand UAH (21.66%) from 2018 to 2019 but a decrease of -430,905 thousand UAH (-11.96%) from 2019 to 2020. It's crucial for the company to identify and address the factors contributing to the decline in net financial result.

Table 1.4

Financial Performance of LLC “Epicentr K” for the 2018-2020, thousand UAH

Indicator	2018	2019	2020	Absolute Increase		Relative Increase. %	
				2018-2019	2019-2020	2018-2019	2019-2020
1	2	3	4	5	6	7	8
Net revenue (sales) from sales of products	41400220	43979194	50382425	+2578974	+6403231	+6.23	+14.56
Cost of goods sold of products sold	30400580	30814751	35593670	+414171	+4778919	+1.36	+15.51
Gross profit (loss)	10999640	13164443	14788755	+2164803	+1624312	+19.68	+12.34
Other operating income	260235	530835	737243	+270600	+206408	+103.98	+38.88

Continuation of the table 1.4

1	2	3	4	5	6	7	8
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Administrative expenses	540040	751814	872759	+211774	+120945	+39.21	+16.09
Selling expenses	6623200	7985945	8648047	+1362745	+662102	+20.58	+8.29
Other operating expenses	396373	254271	920408	-142102	+666137	-35.85	+261.98
Profit (loss) from operating activities	3700262	4703248	5084784	+1002986	+381536	+27.11	+8.11
Other financial income	180000	3851	211555	-176149	+207704	-97.86	+5393.51
Other income	52000	354733	554085	+302733	+199352	+582.18	+56.20
Financial expenses	91550	250094	295646	+158544	+45552	+173.18	+18.21
Loss from participation in capital	0	24516	0	+24516	-24516	+100	-100
Other expenses	210000	363438	1438592	+153438	+1075154	+73.07	+295.83
Financial result before taxation: profit	3630712	4423784	4116186	+793072	-307598	+21.84	-6.95
Expenses (income) from income tax	670000	821675	944982	+151675	+123307	+22.64	+15.01
Net financial result: profit	2960712	3602109	3171204	+641397	-430905	+21.66	-11.96

Source: structured by the author according to Appendix A

Overall, the analysis indicates positive trends in terms of revenue growth, gross profit, and profit from operating activities. However, the company should pay attention to controlling costs, managing expenses, and monitoring fluctuations in other financial income and expenses to maintain and improve its financial performance.

1.2 Analysis of foreign economic activity of LLC “EPICENTR K”

LLC "Epicentr K" is a Ukrainian retail company that specializes in the sale of household goods, building materials, and home decor items. The company has a wide network of stores across Ukraine and is recognized as one of the largest retail chains in the country. In order to meet the demands of their customers, LLC "Epicentr K" engages in the importation of goods from various countries around the world.

The importation of goods is an integral part of the operations of LLC "Epicentr K", as it allows the company to expand its product offerings and provide a wider selection of items to its customers. By importing goods from different countries, the company is able

to tap into new markets and offer unique and diverse products that may not be available locally.

Furthermore, the importation of goods also enables LLC "Epicentr K" to maintain a competitive edge in the retail industry. By importing products from countries with lower production costs, the company is able to offer its products at more competitive prices, which in turn attracts more customers and helps to drive sales.

In conclusion, the connection between LLC "Epicentr K" and import is a crucial aspect of the company's operations. By engaging in the importation of goods from various countries, LLC "Epicentr K" is able to expand its product offerings, maintain a competitive edge, and meet the demands of its customers.

The subsequent phase entails a comprehensive examination of the import volume associated with "LLC Epicentr K" over the period spanning from 2017 to 2022, encompassing a more extensive range of years for a comprehensive analysis.

From the figure 1.1 the import volume of the enterprise has been increasing steadily over the past few years. In 2017, it was around UAH 2.5 - 3 billion, and by 2021, it had grown to UAH 4.5 - 5 billion. This indicates that the enterprise is expanding its operations and importing more goods to meet the demands of its customers.

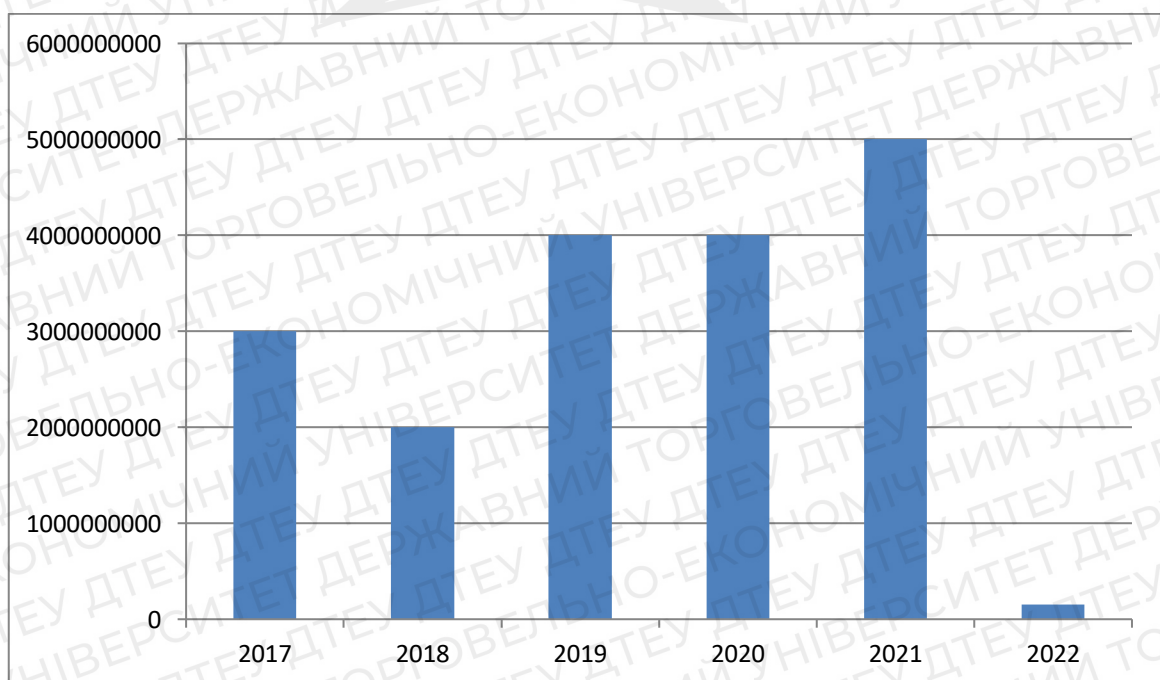


Fig. 1.1. Import volume of “LLC Epicentr K” from 2017-2022 years, UAH

Source: structured by the author according to [5]

From the table 1.5 it can be seen that the number of counterparties that "Epicentr K" deals with has also been increasing, although not as steadily as the import volume. In 2017, there were around 500-550 counterparties, and by 2021, this number had the same. This could indicate that the enterprise is building relationships with new suppliers and partners, but it's also possible that some older partners have ceased doing business with the company.

The number of transactions has remained relatively consistent over the past few years, with 3,000-3,500 transactions per year. This suggests that the company is managing its operations efficiently and maintaining a stable level of activity, despite its growing import volume and counterparties.

Table 1.5

Import Volumes for LLC "Epicentr K", by Period, Counterparties, and Transactions

Period	Counterparties	Transactions
1	2	3
2022	45 - 50	70 - 75
2021	500 - 550	3,000 - 3,500

Continuation of the table 1.5

1	2	3
2020	550 - 600	3,000 - 3,500
2019	750 - 800	3,000 - 3,500
2018	700 - 750	2,500 - 3,000
2017	500 - 550	2,500 - 3,000

Source: structured by the author according to [5]

Overall, the data suggests that "Epicentr K" is a successful and growing enterprise that is expanding its operations and building relationships with new partners. However, it will be important for the company to continue managing its operations effectively as it continues to grow and adapt to changing market conditions.

The table 1.6 provides information on the import volumes and the number of operations carried out by LLC "Epicentr K" with various countries over the years 2020 to 2022. Based on the information provided in the table, the following observations can be made:

- China has consistently been the largest trading partner of LLC "Epicentr K" in terms of both import volumes and the number of operations carried out, although there has been a slight decrease in both these parameters in 2021 and 2022 compared to 2020.
- Poland is another important trading partner of LLC "Epicentr K", with significant import volumes and a large number of operations carried out in 2020 and 2021, although the numbers have decreased in 2022.
- Other countries, which include a number of European countries, Hong Kong, and the Russian Federation, have also been significant trading partners of LLC "Epicentr K" in 2020 and 2021, with a large number of operations carried out and significant import volumes. However, the import volumes and the number of operations have significantly decreased in 2022.
- LLC "Epicentr K" has started to trade with new partners such as Taiwan, Turkey, and the United Arab Emirates in 2021 and 2022, although the volumes and the number of operations carried out with these countries are relatively low.

Table 1.6

Import Volumes and Operations for LLC "Epicentr K", by Country, UAH

Country	Import Volume			Operations		
	2020	2021	2022	2020	2021	2022
1	2	3	4	5	6	7
China	1-1.5B	850M-900M	10M-15M	850	500-550	5-10
Poland	900M-950M	500M-550M	4.5M-5M	800	400-450	3-5
Other Countries	400M-450M	2.5B-3B	70M-75M	250	2K-2.5K	40-45
Hong Kong	300M-350M	-	-	300	-	-
Italy	150M-200M	10M-15M	-	150	30-35	-

Spain	150M-200M	85M-90M	3M.5M	200	100-150	5-10
Netherlands	100M-150M	-	-	15-20	-	-
Czech Republic	90M-95M	15M-20M	-	60-65	25-30	-
Germany	65M-70M	250M-300M	10M-15M	65-70	50-55	10-15
russian federation	55M-60M	35M-40M	-	40-45	35-40	-
Taiwan, Province of China	-	25M-30M	1M-1.5M	-	15-20	<3
Turkey	-	15M-20M	2M-2.5M	-	5-10	-
United Arab Emirates	-	-	1M-1.5M	-	-	<3

Source: structured by the author according to [5]

In conclusion, the table shows that LLC "Epicentr K" has a diverse range of trading partners, with China and Poland being the most significant partners in terms of import volumes and the number of operations carried out. However, the import volumes and the number of operations have decreased significantly in 2022 compared to 2020 and 2021.

As mentioned in Section 1.1, LLC "Epicentr K" is not only engaged in importing goods, but also exporting its own products. This dynamic company prides itself on being not only a first-class importer but also a successful exporter, expanding its presence on the global market.

With a wide range of products manufactured to the highest standards, LLC "Epicentr K" boasts a reputation for quality and reliability that has attracted the attention of customers around the world. From agricultural products to furniture, the company offers a diverse range of products to meet the needs of various industries.

Based on the data presented in the figure 1.2, one can make the following observations and conclusions:

Export revenue of the company has been increasing over the years, except for 2020, where it decreased compared to the previous year. In 2017, the revenue was the lowest at

600,000,000 - 650,000,000 UAH, while in 2018, it was the highest at 4,500,000,000 - 5,000,000,000 UAH. In 2021, it ranged from 1,500,000,000 to 2,000,000,000 UAH.

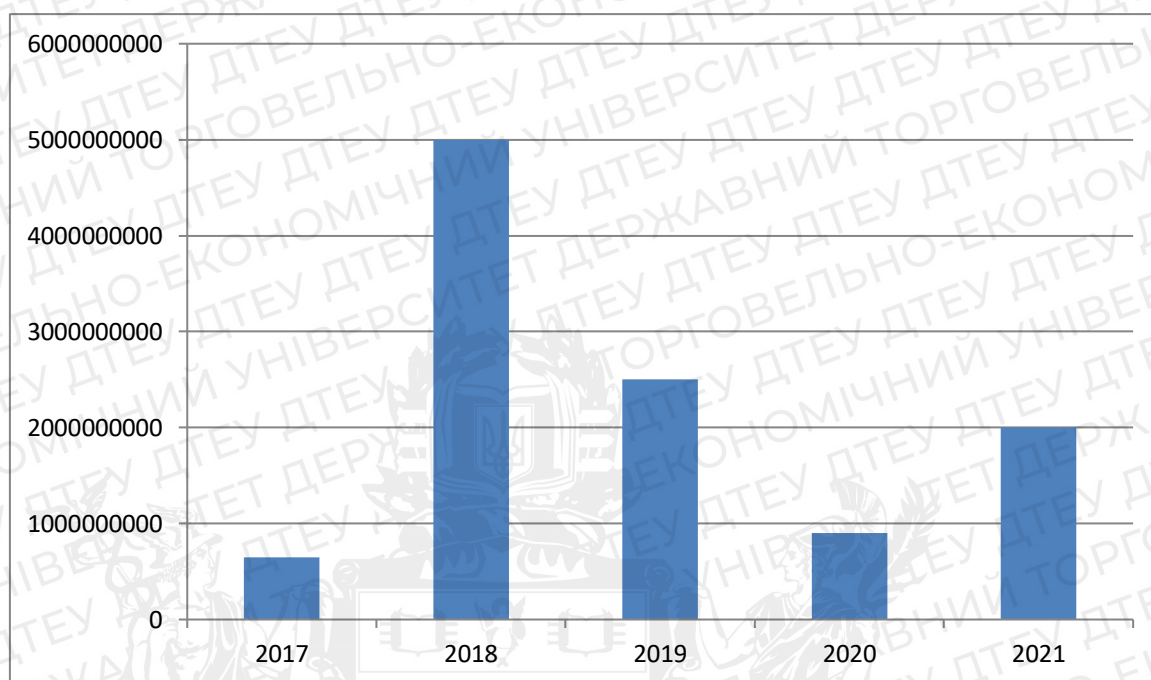


Fig. 1.2. Export revenue of LLC "Epicentr K" from 2017-2021 years, UAH

Source: structured by the author according to [5]

From the table 1.7 it can be seen that the number of counterparties the company worked with has also been increasing, but not as significantly as the revenue. In 2017, it had 20 - 25 counterparties, while in 2021, it had 100 - 150 counterparties.

The number of operations of the company has been increasing as well. In 2017, it had 100 - 150 operations, while in 2021, it had 1,000 - 1,500 operations.

Table 1.7

Export Volumes for LLC "Epicentr K", by Period, Counterparties, and Transactions

Period (year)	Number of counterparties	Number of operations
2021	100 - 150	1,000 - 1,500
2020	25 - 30	350 - 400
2019	5 - 10	90 - 95
2018	15 - 20	200 - 250
2017	20 - 25	100 - 150

Source: structured by the author according to [5]

Overall, the table suggests that the LLC "Epicentr K" has been growing in terms of export revenue, number of counterparties, and number of operations over the past five

years. However, there was a slight decrease in export revenue in 2020, which may have been affected by various factors, such as the COVID-19 pandemic.

The table 1.8 represents the export income of the LLC "Epicentr K" in different countries during the years 2018, 2019, and 2020. The data is presented in ranges rather than exact figures, which may indicate some level of uncertainty or variability in the numbers.

Some observations and insights that can be drawn from the table 1.8 are:

- The United Arab Emirates (UAE) is the largest market for LLC "Epicentr K" in terms of export income, with a range of 4 to 4.5 billion hryvnas in 2018, which drops to 700-750 million hryvnas in 2020. This could indicate a significant decrease in demand or market share for the company in the UAE.
- The Netherlands is another significant market for LLC "Epicentr K", with a range of 45-50 million hryvnas in 2018, which jumps to 100-150 million hryvnas in 2020. This could indicate a growing demand or expanding market share for the company in the Netherlands.
- Other countries with notable export income for LLC "Epicentr K" in 2020 include Germany (20-25 million hryvnas), the Russian Federation (5.5-6 million hryvnas), Romania (3-3.5 million hryvnas), Hungary (2.5-3 million hryvnas), and the Republic of Moldova (2.5-3 million hryvnas). This indicates that the company has a presence in multiple markets, albeit with varying levels of success or market share.
- Some countries in the table have no export income listed for 2019 or 2020, including Cyprus, Estonia, Singapore, Israel, Italy, and China. This may indicate that LLC "Epicentr K" either did not have a significant presence in these markets or did not generate any export income in those years.
- Finally, some countries have very low export income listed, such as Serbia (up to 100,000 hryvnas), Lithuania (1-1.5 million hryvnas), and Belarus (1-1.5 million hryvnas). This may indicate that LLC "Epicentr K" has a relatively small market share or limited demand in these countries.

Table 1.8

Export Income for LLC “Epicentr K” by Countries

Country	Export Income		
	2018	2019	2020
1	2	3	4
United Arab Emirates	4-4.5B	2-2.5B	700-750M
Cyprus	95-100M	-	-
Switzerland	55-60M	1-1.5M	1-1.5M
Estonia	50-55M	-	-
Netherlands	45-50M	-	100-150M
Singapore	40-45M	-	-
Israel	10-15M	100-150K	-
Italy	1-1.5M	100-150K	-
China	700-750K	-	-

Continuation of the table 1.8

1	2	3	4
Serbia	up to 100K	-	-
Germany	-	-	20-25M
russian federation	-	-	5.5-6M
Romania	-	-	3-3.5M
Hungary	-	-	2.5-3M
Republic of Moldova	-	-	2.5-3M
Lithuania	-	-	1-1.5M
belarus	-	-	1-1.5M

Source: structured by the author according to [5]

The table 1.9 provides information on the export value and volume of various goods for LLC "Epicentr K" in 2018, 2019, and 2020.

Firstly, it is worth noting that the enterprise exported a variety of goods, including agricultural products, furniture, electric accumulators and storage water heaters, engines and motors, and other miscellaneous items.

In terms of agricultural products, corn was the highest-value export in 2018 and 2019, with an export value of 2.5-3 billion UAH in 2018 and 2-2.5 billion UAH in 2019. However, the export volume decreased significantly to 600-650 million UAH in 2020. Wheat and mixture of wheat and rye (flour) was also a significant export in 2018, with an export value of 1-1.5 billion UAH, but there was no information on the export volume for 2019, and the volume in 2020 decreased to 200-250 million UAH. Barley, soybeans, and rape or colza seeds had lower export values and no information on export volumes for 2019 and 2020, suggesting that they were less significant exports for the enterprise.

In terms of non-agricultural exports, furniture, engines and motors, and electric accumulators and storage water heaters had relatively low export values, ranging from 1-2 million UAH. The export value of seats and mountings, fittings and similar articles was slightly higher at 1-1.5 billion UAH, while other miscellaneous items had an export value of 7.5-8 billion UAH.

It is important to note that there is limited information on the export volumes for most of the goods in 2019 and 2020. This may indicate that the enterprise focused more on high-value goods with relatively stable export volumes, such as corn, wheat and mixture of wheat and rye (flour), and furniture.

Table 1.9

Export Volumes by LLC “Epicentr K” for Various Products from 2018-2020, UAH

UKTZED	Description	Export Volume		
		2018	2019	2020
1	2	3	4	5
1005	Corn	2.5B - 3B	2B - 2.5B	600M - 650M
1001	Wheat and mixture of wheat and rye (flour)	1B - 1.5B	-	200M - 250M

1205	Rape or colza seeds, crushed or not	250M - 300M	-	-
1003	Barley	100M - 150M	-	4.5M - 5M
1201	Soybeans, crushed or not	100M - 150M	-	-
8516	Electric accumulators and storage water heaters, immersion electric heating devices, and more	1.5M - 2M	-	-
9403	Other furniture and their parts	1.5M - 2M	Up to 100K	150K - 200K
9401	Seats (except those in 9402), whether convertible into beds or not, and their parts	1M - 1.5M	-	-
8412	Other engines and motors	1M - 1.5M	-	-
8302	Mountings, fittings and similar articles, of base metal, for furniture, doors, staircases, etc.	950K - 1M	-	-
Other	Other types of goods	7.5M - 8M	-	-

Continuation of the table 1.9

1	2	3	4	5
7009	Glass mirrors, framed or unframed, including rear-view mirrors.	-	Up to 100K	-
6908	Glazed ceramic tiles for walls, floors, and more.	-	-	40M - 45M
4410	Wood chipboard, OSB, or similar panels made of wood or other materials, with or without resins.	-	-	Up to 100K
4911	Printed materials and photos.	-	-	Up to 100K

Source: structured by the author according to [5]

In addition to being an exporter, LLC "Epicentr K" plays a crucial role in promoting economic growth and development, both locally and globally. By exporting their products, they contribute to the development of international trade and help to create job opportunities and improve the standard of living for people around the world.

CHAPTER 2. JUSTIFICATION OF THE CHOICE OF THE COUNTRY COUNTERPART FOR THE ORGANIZATION OF IMPORTS OF GARDEN EQUIPMENT

2.1 Investigation of the world market of garden equipment

As the world becomes increasingly interested in environmental sustainability, gardening is becoming a popular activity for many individuals. With this growth, the market for garden equipment has been expanding, both in terms of supply and demand. In this chapter, we will take a closer look at the global market for garden equipment and analyze the key players involved.

As of 2021, Garden Tools ranked 695th among the world's most traded products, with a total trade value of \$2.64 billion. This remarkable figure signifies the indispensable role played by garden tools in modern agriculture and horticulture practices. [6]

In the year 2020, the global exports of Garden Tools were valued at \$2 billion. However, in just one year, between 2020 and 2021, the exports of Garden Tools have witnessed an impressive growth of 31.7%. Such an increase highlights the growing demand for these tools globally, indicating the rising significance of gardening and farming as lucrative and sustainable businesses.

It is worth noting that the trade in Garden Tools currently represents a tiny fraction of the total world trade. The 0.00013% of total world trade may appear minuscule, but it is a considerable amount when we consider the vast range of products traded globally.

EXPORTS

In 2021, the worldwide export market for garden tools totaled approximately \$2.2 billion, a significant increase from the previous year. China remained the leading exporter, accounting for \$1.13 billion in garden equipment exports. Germany, Chinese Taipei, Mexico, and the Netherlands were also among the top exporters, with a combined total of \$624 million.

China's dominance in the global market can be attributed to several factors, including the availability of low-cost labor, favorable government policies, and a large pool of skilled workers. Chinese manufacturers have been able to produce garden tools at

a lower cost than their competitors, making their products more competitive in the international market.

In recent years, German manufacturers have been making significant strides in the garden equipment export market, primarily due to their emphasis on quality and durability. This reputation has helped them carve out a niche in the premium garden equipment market, which has been driving their export growth.

Chinese Taipei has also emerged as a key player in the garden equipment market, with a strong focus on producing high-quality, technologically advanced products. This has helped them become a preferred supplier for several European countries, particularly those with strict quality standards. [6]

IMPORTS

In 2021, the worldwide import market for garden equipment totaled approximately \$1.3 billion, with the United States being the largest importer, accounting for \$540 million in imports. Germany, the Netherlands, France, and the United Kingdom were also among the top importers, with a combined total of \$582 million.

The United States' dominance in the garden equipment import market can be attributed to the growing popularity of gardening as a hobby among Americans. As the demand for garden equipment grows, so does the demand for a wider variety of products, including high-quality and specialized tools. This has led to an increase in imports from countries such as China, Taiwan, and Germany.

German manufacturers have been able to establish a foothold in the US market by focusing on high-end garden tools, such as hedge trimmers, pruning shears, and lawn mowers. Their emphasis on quality and durability has helped them build a reputation for producing premium garden equipment that can withstand heavy use.

The Netherlands has also emerged as a key player in the garden equipment import market, primarily due to their role as a hub for international trade. The country serves as a gateway to Europe, making it an ideal location for distribution centers for garden equipment manufacturers. [6]

The growth of Garden Tool trade is an encouraging trend, reflecting the increasing emphasis on environmentally friendly practices such as organic farming and sustainable

agriculture. Additionally, with the increasing popularity of gardening as a recreational activity, the demand for these tools is likely to continue to rise in the future.

The global lawn and garden equipment market has witnessed a significant surge in demand in recent years, driven by the growing popularity of gardening as a hobby, as well as the increasing adoption of technologically advanced equipment within the golf courses, playgrounds, and residential facilities. In 2020, the global lawn and garden equipment market size was valued at USD 29.58 billion, with the market projected to grow at a compound annual growth rate (CAGR) of 7.1% during the 2021-2028 period, reaching a value of USD 50.85 billion by 2028.

The COVID-19 pandemic has had an unprecedented impact on the global economy, with many industries experiencing significant disruptions. However, the lawn and garden equipment market has witnessed a positive impact on demand across all regions amid the pandemic. Despite the pandemic's adverse effects, the global market exhibited a growth rate of 6.3% in 2020, which is lower than the average year-on-year growth during 2017-2019. However, with the pandemic situation improving, the market is projected to return to its pre-pandemic growth levels, contributing to the higher CAGR projection for the 2021-2028 period. [15]

The increasing trend towards small-space gardening, kitchen gardening, urban farming, and others is expected to drive the growth of the global lawn and garden equipment market. Additionally, the growing popularity of GPS-enabled, remote-control electric-powered lawn mowers, and trimmers is resulting in easier gardening activities, further bolstering the demand for lawn and garden equipment. The improvements in social lifestyles and the increasing affluent population are also expected to augment the global market growth.

The lawn and garden equipment market is projected to witness robust growth in the coming years, driven by the increasing trend towards gardening as a hobby, technological advancements, and the growing demand for automated and easy-to-use equipment. As such, companies operating in the market are focusing on developing innovative products and expanding their reach in emerging markets to capitalize on the growing demand for lawn and garden equipment. [15]

The COVID-19 pandemic, which was declared a global health crisis by the World Health Organization (WHO) in March 2020, had a profound impact on economies worldwide. Countries implemented stringent measures such as social distancing, lockdowns, and a cautious approach to market activities. However, despite these challenges, the global lawn & garden equipment market experienced a moderate impact.

While there was a brief disruption in the supply chain, manufacturers swiftly implemented preparedness plans across their facilities worldwide to ensure the health and safety of their employees. This proactive approach enabled them to maintain production processes and minimize the overall impact on the market.

Most market participants remained operational throughout the pandemic, albeit with weaker performance in the first half of the year. However, they witnessed a significant rebound and stronger growth in the second half. Notably, companies like Husqvarna Group, the Toro Company, ANDREAS STIHL AG & Co. KG, and others benefited from the stay-at-home trend observed during the pandemic, leading to an extended gardening season. As a result, the demand for gardening equipment increased substantially.

Furthermore, countries such as the United States and others experienced a surge in sales due to increased spending on technologically advanced lawn mowers, trimmers, cutters, and other equipment. Consequently, the COVID-19 pandemic is now viewed as a catalyst for the long-term growth of the global market.

To ensure sustained growth, it is crucial for companies to prioritize modernization in their research and development (R&D) operations. This focus on innovation and technological advancement will play a pivotal role in safeguarding the lucrative prospects of the lawn & garden equipment market in the coming years. [15]

To analyze the table 2.1 provided, which shows the main exporters of lawn mowers and their exported values in thousands of USD from 2018 to 2022, we can observe the following trends:

The total exported value of lawn mowers has generally been increasing over the years, with a significant rise from 2018 to 2022. This indicates a growing global demand for lawn mowers.

China has consistently been the leading exporter of lawn mowers throughout the given years. Its exported value has shown a consistent growth pattern, with a significant increase from 2018 to 2022. This demonstrates China's dominant position in the lawn mower market.

The United States is the second-largest exporter of lawn mowers. Its exported value has fluctuated over the years, but there has been an overall increase.

Germany ranks third in terms of lawn mower exports. Its exported value has remained relatively stable over the years, with minor fluctuations.

Other Exporters: The table also lists several other countries as exporters of lawn mowers, including France, Italy, Belgium, Austria, Vietnam, Czech Republic, Poland, and Mexico. These countries show varying degrees of exported value and fluctuation over the years.

It is worth noting some significant changes in the exported values. Vietnam experienced a substantial increase from 2018 to 2020, with a decline in 2021 and 2022. Mexico, on the other hand, had a sharp decrease in exported value in 2019 and showed minimal values in subsequent years.

Table 2.1

Main Exporters of lawn mowers, thousand USD

Exporters	Exported value				
	2018	2019	2020	2021	2022
1	2	3	4	5	6
Total	4,384,750	4,105,796	4,836,361	6,127,474	6,693,043
China	844,899	1,086,686	1,252,563	1,893,991	2,002,601
United States of America	820,189	669,101	640,692	873,145	1,148,234
Germany	406,919	386,829	385,672	486,554	422,014

Continuation of the table 2.1

1	2	3	4	5	6
France	327,496	306,778	271,024	379,904	346,972
Italy	257,460	217,155	223,952	287,834	328,307
Belgium	141,263	126,927	141,505	249,673	324,595
Austria	217,805	223,859	214,040	300,769	313,079
Viet Nam	31	12,898	371,427	281,161	268,683

Czech Republic	86,385	89,391	162,135	207,486	222,488
Poland	130,333	120,825	136,356	184,789	207,925
Mexico	186,885	6	196,765	35	193,547

Source: structured by the author on a basis of [7]

Overall, China remains the dominant exporter of lawn mowers, followed by the United States and Germany. The total exported value has been steadily increasing, indicating a growing global demand for this product.

Analysis of North-American Market

The figure 2.1 provides the North American lawn and garden equipment market size for the years 2017-2028, measured in USD billions. The market size has been increasing over the years and is projected to continue to grow through 2028.

Between 2017 and 2018, the market size increased by 5.7%. This growth rate increased to 6.3% between 2018 and 2019, indicating a faster rate of growth. From 2019 to 2020, the market size increased by 6.6%, which was the highest growth rate during the observed period.

From 2020 to 2023, the market is projected to grow at a compound annual growth rate (CAGR) of around 4.7%. Between 2023 and 2028, the CAGR is projected to increase to around 5.3%. This suggests that the market will continue to grow, albeit at a slightly slower rate than in previous years.

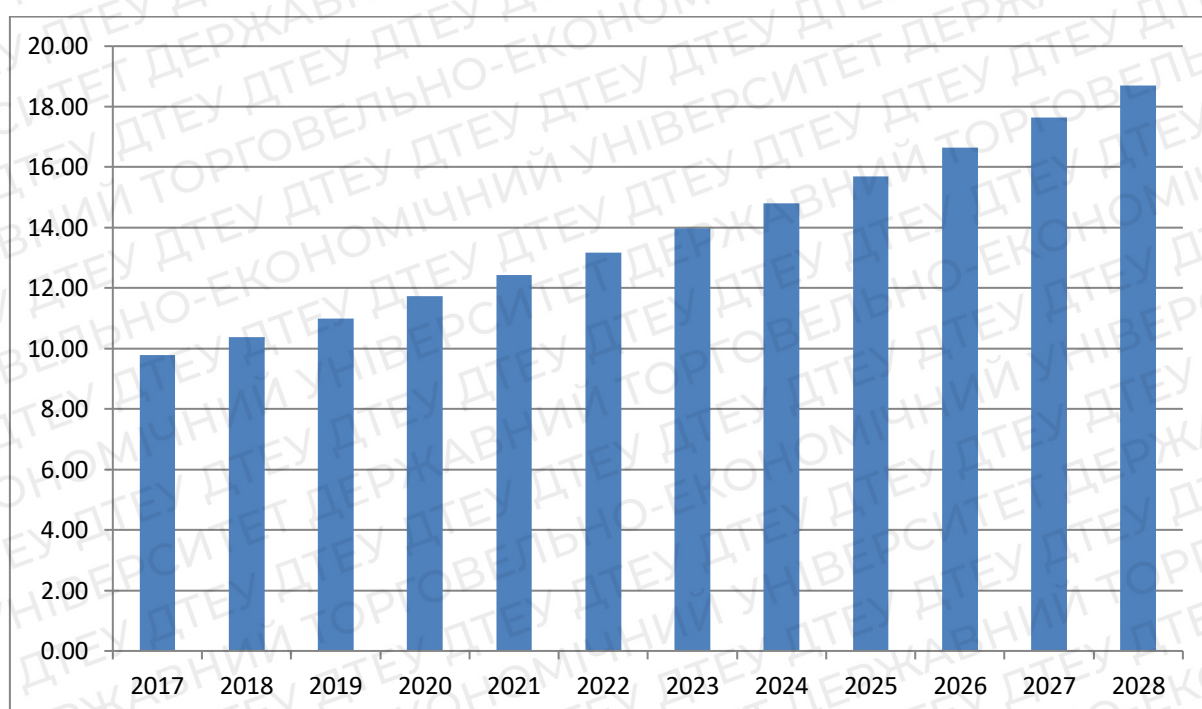


Fig. 2.1. North America Lawn & Garden Equipment Market Size, billion USD

Source: structured by the author according to [15]

Overall, the data indicates that the North American lawn and garden equipment market is growing steadily and is projected to continue to do so in the future. This could be attributed to various factors, including an increasing interest in gardening and landscaping, as well as technological advancements in lawn and garden equipment that make gardening and landscaping easier and more efficient.

Analysis of Chinese market

China has undergone a significant transformation in recent years, with the rise of landscaping and gardening activities becoming increasingly popular. This change in consumer preferences can be attributed to a desire for aesthetics and environmentalism, as the country's economy moves towards more sustainable industries. As a result, gardening is evolving in China, with consumers recognizing it not only as a hobby but as a therapeutic activity that can help reduce stress and improve overall wellbeing.

Gardening is quickly becoming an integral part of the Asian-Pacific culture, with many individuals incorporating it into their daily lifestyles. In China, horticulture is gaining acceptance as a form of therapy for daily life getaways. It is seen as a way to escape the hustle and bustle of everyday life and connect with nature. Whether it's planting flowers or tending to a vegetable garden, these small gardening tasks are now seen as a "medicine" that can help reduce stress and anxiety. [16]

In addition to the therapeutic benefits of gardening, the rise of the middle class in China has led to an increasing interest in DIY gardening. With disposable incomes on the rise, more and more people are looking for ways to relax and enjoy their leisure time. Gardening and horticultural activities provide an excellent way to do this, offering a relaxing and fulfilling way to maintain a peaceful and balanced life.

Overall, the increased demand for landscaping and gardening activities in China is a reflection of changing consumer preferences towards more environmentally-friendly and sustainable lifestyles. As the concept of gardening continues to evolve, it is likely

that more and more people will recognize the many benefits that it can offer, both in terms of physical and mental health, and as a way to connect with the natural world.

Based on a comprehensive report presented in the figure 2.2 published by the Intelligence Research Group, it has been observed that there has been a remarkable surge in the number of enterprises involved in the manufacturing of gardening tools within China. The data reveals that this figure has experienced a substantial increase, rising from a modest count of less than 185,000 enterprises in 2015 to an impressive total exceeding 650,000 by the year 2020.

It is worth noting that the majority of these enterprises fall within the category of small and medium-sized businesses, characterized by their limited production capacities. In fact, only a mere 9,280 enterprises, which accounts for less than 2% of the entire industry, have managed to attain market values surpassing the noteworthy threshold of 10 million USD. This statistic sheds light on the predominance of smaller-scale operations within the gardening tools market.

Currently, the leading players in the Chinese gardening tools market primarily consist of prominent foreign brands such as Gardena, STIHL, and ARS. These renowned international entities have successfully established their dominance in the market. Following closely behind are prominent Chinese brands, including Worth and Kafka, which have emerged as significant competitors within the domestic sector.

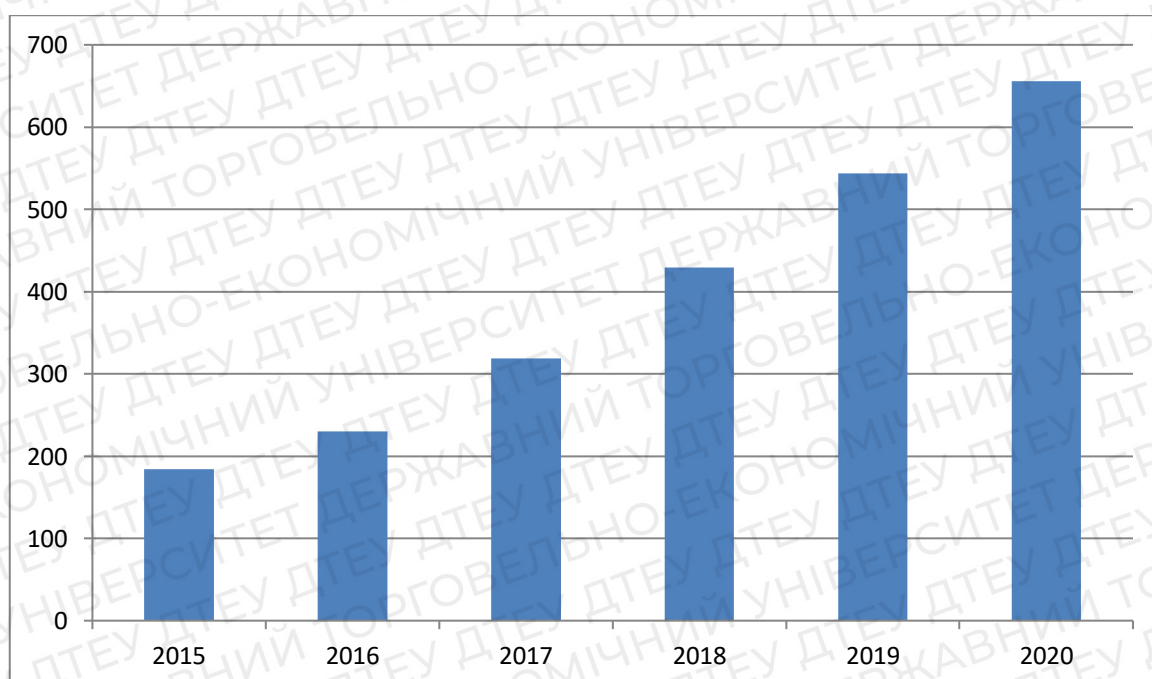


Fig. 2.2. Number of registered gardening tool companies in China, thousands

Source: structured by the author according to [16]

In summary, the Intelligence Research Group's report highlights the substantial growth in the number of gardening tools enterprises in China, with an impressive surge recorded over the past few years. While the majority of these enterprises remain small-scale in terms of production, a select few have managed to achieve substantial market value. The market is presently dominated by large foreign brands, accompanied by influential Chinese brands, fostering a competitive environment within the industry.

Based on the figure 2.3, we can observe the following trends:

1. China: The prices of lawn mowers in China have shown significant fluctuations over the years. However, the overall trend indicates a decreasing price. With a decrease of 25% from 2020 to 2021, China offers the most favorable price reduction.
2. Slovakia: The prices in Slovakia also show fluctuations, but they are not as consistent as China. Slovakia has experienced a slight decrease in price from 2020 to 2021, but it is not as significant as China.
3. Austria: Austria has seen a mix of price increases and decreases over the years. While it had a notable price increase of 21.05% from 2019 to 2020, the prices in Austria remain generally high compared to other countries.
4. USA and Italy: Both the USA and Italy show a consistent increase in prices over the years. Although the percentage increases vary, neither country offers a favorable trend for importing lawn mowers.

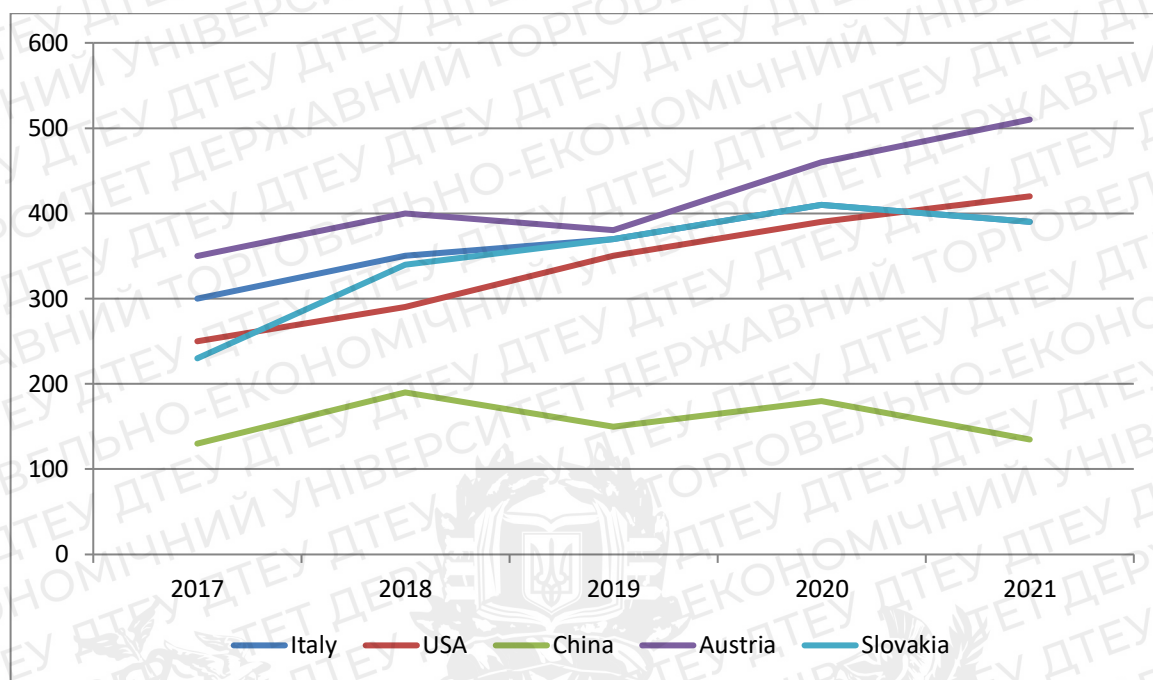


Fig. 2.3. Price of lawn mowers in different countries, USD

Source: structured by the author according to [17]

In conclusion, based on the analysis of percentage changes in prices, the Chinese market appears to be the most attractive for importing lawn mowers. China has shown a consistent decrease in prices, making it a favorable option for cost-effective imports.

Foreign trade is governed by various economic and technical measures of operational regulation. These measures can be broadly classified into two categories:

1. **Tariff-based measures:** These measures rely on the utilization of the Customs Tariff of Ukraine, which is approved by the Law of Ukraine "On the Customs Tariff of Ukraine." Additionally, there are specific types of duties outlined in the Laws of Ukraine "On Protection of National Producers from Dumped Imports," "On Protection of National Producers from Subsidized Imports," and "On Application of Safeguard Measures on Imports to Ukraine." Tariff-based methods primarily function through the market mechanism. Their objective is to provide support to domestic producers by implementing mechanisms that decrease the cost of exports and increase the cost of imports. They have a direct impact on the financial performance of Ukrainian and foreign businesses. [41]

2. Non-tariff methods: These methods encompass both automatic and non-automatic licensing, tariff quotas, subsidies, complete or partial embargoes, national and interstate technical regulations, standards or conformity assessment procedures, preliminary import deposits, restrictions on the timing of payments for foreign economic transactions in foreign currency, and more. Non-tariff regulation comprises a range of prohibitory and restrictive measures that either directly or indirectly limit or prohibit the import of foreign goods or services into the domestic market. Unlike tariff methods, non-tariff methods are not based solely on economic principles and have a broader scope of influence.

By employing a combination of tariff-based and non-tariff measures, foreign trade in Ukraine is effectively regulated. These measures aim to strike a balance between supporting domestic producers and controlling the influx of foreign goods and services into the Ukrainian market. [41]

The import of lawn mowers with the code 8433111000 does not require customs duty payment, but a 20% value added tax (VAT) is applicable. However, under the existing interstate free trade agreements with CIS countries, the Republic of Georgia, and the Republic of Macedonia, customs duties may be exempted for these goods, provided certain conditions are met, including the possession of a certificate of origin and adherence to the rules of direct shipment and direct purchase. [34]

Regarding the import of chainsaws with the code 8467810000, a 2% tax must be paid. However, for countries belonging to the European Free Trade Association and the European Union, such as Canada, Israel, and the United Kingdom, this tax has been reduced to 0%. Additionally, a 20% VAT must be paid. Similar to lawn mowers, the import of these goods can also be exempted from customs duties under the current interstate free trade agreements, subject to fulfilling the conditions outlined in each agreement. [42]

For the import of shovels with the code 8201100000, a 10% tax must be paid. However, for countries in the European Free Trade Association and the European Union, including Canada, Israel, and the UK, this tax has been reduced to 0%. Similarly, a 20%

VAT is applicable. The import of these goods can also be exempted from customs duties under the existing interstate free trade agreements, given the fulfillment of the conditions specified in each agreement, such as having a certificate of origin and complying with the rules of direct shipment and direct purchase. [43]

2.2 Analysis of the Ukrainian market

The analysis of the Ukrainian market of garden equipment is an essential undertaking for understanding the dynamics and trends in the import activity of this sector. This chapter aims to provide a comprehensive examination of the import activity within the Ukrainian market for garden equipment, focusing on recent years and exploring various categories of products.

The Ukrainian market of garden equipment has witnessed significant growth and transformation over the past years. As the country's economy continues to develop and consumer preferences evolve, the demand for garden equipment has increased steadily. This surge in demand has been accompanied by a corresponding rise in import activity, as Ukrainian consumers seek a wide range of high-quality products from international markets.

To understand the import activity in the Ukrainian market of garden equipment, it is crucial to consider the various categories of products encompassed within this industry. These categories may include lawnmowers, trimmers, chainsaws, leaf blowers, irrigation systems, and other gardening tools and machinery. Each category presents unique characteristics and market dynamics that influence the import patterns observed in recent years.

An analysis of import activity involves a careful examination of the volume, value, and source countries of imported garden equipment. By assessing these factors, one can gain insights into the market share held by different countries and identify the dominant players in the import market. Moreover, it allows for the identification of emerging trends, shifts in consumer preferences, and potential opportunities for both domestic and international manufacturers and distributors.

The analysis will also shed light on the factors driving the import activity of garden equipment in Ukraine. These factors may include affordability, quality, technological advancements, and the availability of innovative features. Additionally, considerations such as consumer awareness, marketing strategies, distribution networks, and government policies will also be explored as potential influencers of import activity in this sector.

By examining the recent years' import activity of garden equipment, it is possible to discern patterns and trends that can contribute to a comprehensive understanding of the market dynamics. Such insights can assist policymakers, industry stakeholders, and market participants in making informed decisions, formulating effective strategies, and adapting to the evolving demands of Ukrainian consumers.

In conclusion, the analysis of the Ukrainian market of garden equipment provides a valuable perspective on the import activity within this sector. By scrutinizing the import patterns and dynamics of various categories of garden equipment, this analysis aims to unravel the underlying trends and factors shaping the Ukrainian market. Ultimately, this examination will facilitate a deeper understanding of the import activity and help explore opportunities for growth and development in the garden equipment industry in Ukraine.

From the table 2.2 depicting the supplying markets for lawnmower imports by Ukraine, it is observable that a comprehensive analysis of the data can reveal key trends and insights.

Overall Import Trends:

- The total imported value of mowers for lawns in Ukraine has been increasing steadily over the years, from 5,871 thousand USD in 2017 to 12,392 thousand USD in 2021.
- There was a significant increase in imported value from 2019 to 2020, with a further substantial increase in 2021.

Top Supplying Markets:

- China is the largest exporter of mowers to Ukraine, consistently holding the highest imported value in each year. Its imported value increased from 2,523 thousand USD in 2017 to 8,011 thousand USD in 2021.

- Austria is the second-largest supplier, with a relatively stable imported value ranging from 1,262 thousand USD in 2019 to 2,444 thousand USD in 2021.
- Italy, Slovakia, and the United States of America follow as the third, fourth, and fifth largest suppliers, respectively. However, their imported values are lower compared to China and Austria.

Fluctuating Suppliers:

- Hungary experienced significant fluctuations in its imported value, with a notable increase from 54 thousand USD in 2018 to 486 thousand USD in 2020, followed by a decline in 2021.
- Germany and France also show some fluctuations, but their imported values remain relatively low compared to other suppliers.

Minor Suppliers and Changes:

- Several countries, such as Denmark, Mexico, Belgium, Area Nes, Israel, Japan, Latvia, Taipei Chinese, Netherlands, Portugal, Romania, Viet Nam, and Sweden, have either low imported values or show no imported value in recent years.
- Some countries, like Denmark and Japan, show a minor increase in imported value in certain years. [18]

Table 2.2

Top Lawn Mower Exporting Markets to Ukraine, Ranked by Value, thousands USD

Exporters	Imported value				
	2017	2018	2019	2020	2021
1	2	3	4	5	6
Total	5,871	5,608	5,363	8,583	12,392
China	2,523	2,917	3,056	5,237	8,011
Austria	1,328	1,489	1,262	1,722	2,444
Italy	1,052	342	213	168	364

Continuation of the table 2.2

1	2	3	4	5	6
Slovakia	196	289	286	219	326
United States of America	161	209	155	226	307
Hungary	293	40	54	486	253

United Kingdom	122	115	66	202	177
Germany	8	74	99	51	150
France	33	27	77	116	143
Poland	115	56	72	101	129
Czech Republic	1	32	5	36	73
Denmark	0	0	5	1	11
Mexico	0	0	0	1	2
Belgium	0	0	0	1	1
Area Nes	13	0	0	0	0
Israel	0	0	10	1	0
Japan	0	7	0	6	0
Latvia	0	0	0	5	0
Taipei, Chinese	16	0	0	0	0
Netherlands	6	10	0	0	0
Portugal	4	0	0	0	0
Romania	0	0	0	1	0
russian federation	0	0	0	0	0
Viet Nam	0	0	2	0	0
Sweden	0	0	1	3	0

Source: structured by the author according to [18]

Based on this analysis, it can be observed that China is the dominant supplier of mowers for lawns imported by Ukraine, followed by Austria. There are also some fluctuations in the imported values from other countries. These findings provide an overview of the market dynamics and can be useful for understanding the trends in the lawn mower industry in Ukraine.

Based on the figure 2.4 provided, it appears to be an analysis of the imported quantity, in tons, of different countries into Ukraine for the years 2017 to 2021. The table includes five countries: China, Austria, Hungary, Slovakia and Italy.

Overall, the data shows that the imported quantity of goods from China has significantly increased over the years, from 699 tons in 2017 to 1,658 tons in 2021. This represents a steady growth in imports, with the largest increase in 2020 and 2021. Austria has remained relatively consistent in its imported quantity, with a slight increase in recent years from 202 tons in 2018 to 337 tons in 2021.

Hungary has had a volatile trend, with a peak of 122 tons in 2019 and a significant drop to 7 tons in 2018, before increasing again to 54 tons in 2021. Slovakia has also had

a fluctuating trend, with a peak of 41 tons in 2019 and a decrease to 34 tons in 2020, before increasing slightly to 44 tons in 2021.

Italy's imported quantity has remained relatively low throughout the years, with a peak of 55 tons in 2017 and a decline in subsequent years. [20]

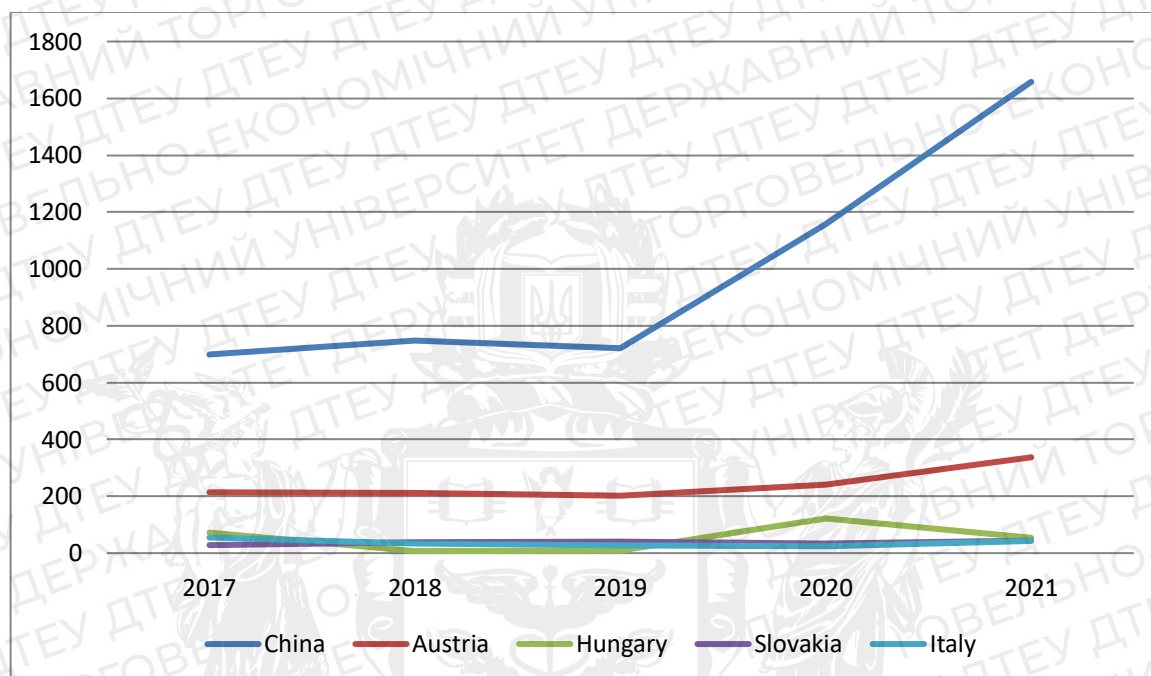


Fig. 2.4. Top Lawn Mower Exporting Markets to Ukraine, Ranked by Quantity, Tons

Source: structured by the author according to [20]

In conclusion, the figure 2.4 provides an overview of the imported quantity of different countries into Ukraine over the past five years. The data suggests that China is the primary country for imports, with a significant increase in imported quantity over the years. Austria, Hungary, Slovakia and Italy have had varying trends, with some countries experiencing a volatile pattern and others remaining relatively consistent.

Previously, we conducted an empirical investigation into the importation of lawn mowers from multiple countries to Ukraine. The subsequent table presents the quantitative data on the export volumes of these products.

To analyze the table 2.3, we can observe the exported value of Lawn Mowers from Ukraine to various importing markets over the years 2017 to 2021.

The total exported value of Lawn Mowers from Ukraine shows an increasing trend over the years: 68,000 USD in 2017, 337,000 USD in 2018, 323,000 USD in 2019,

332,000 USD in 2020, and 533,000 USD in 2021. This indicates a growth in the export market for Ukrainian Lawn Mowers.

Georgia is consistently one of the largest importing markets for Ukrainian Lawn Mowers. The exported value to Georgia has increased from 8,000 USD in 2017 to 134,000 USD in 2021, showing a significant growth trend.

Azerbaijan has also shown a significant increase in imported value from Ukraine for Lawn Mowers. The exported value increased from 101,000 USD in 2018 to 111,000 USD in 2021, with a peak of 128,000 USD in 2019.

Belarus has been a consistent importer of Ukrainian Lawn Mowers, with fluctuations in the exported value. The exported value ranged from 43,000 USD in 2017 to 108,000 USD in 2021.

Moldova shows a gradual increase in the imported value of Lawn Mowers from Ukraine. The exported value increased from 2,000 USD in 2017 to 76,000 USD in 2021.

Several other countries have shown varying levels of imports from Ukraine for Lawn Mowers, with some fluctuations over the years. Notable importers include Slovenia, Armenia, and the Russian Federation, with increasing values in recent years.

Germany, Latvia, Poland, Italy, Austria, Kazakhstan, Romania, and Slovakia show either minimal or no imports of Lawn Mowers from Ukraine until certain years. Some countries, such as Germany and Romania, have shown a gradual increase in imported value, while others remain stagnant or have very low values. [19]

Table 2.3

List of importing markets for a Lawn Mowers exported by Ukraine

Importers	Exported value				
	2017	2018	2019	2020	2021
1	2	3	4	5	6
Total	68	337	323	332	533

Continuation of the table 2.3

1	2	3	4	5	6
Georgia	8	43	60	46	134
Azerbaijan	0	101	128	80	111
belarus	43	94	62	72	108
Republic of Moldova	2	17	17	12	76
Slovenia	0	0	8	17	36

Armenia	0	3	12	6	24
russian federation	0	0	34	9	21
Germany	0	0	0	63	18
Latvia	0	0	0	0	3
Poland	0	0	0	0	2
Italy	0	0	0	1	1
Austria	0	0	0	1	0
Kazakhstan	0	0	1	0	0
Romania	15	79	0	0	0
Slovakia	0	0	0	24	0

Source: structured by the author according to [19]

Overall, the analysis highlights that Georgia and Azerbaijan are the major importing markets for Ukrainian Lawn Mowers, with consistent growth in their demand. Moldova also contributes significantly to Ukraine's Lawn Mower exports. It is important for Ukraine to focus on strengthening trade relationships with these countries and explore opportunities in emerging markets like Slovenia and Armenia. Additionally, efforts can be made to further penetrate markets such as Germany, Romania, and other countries that currently have limited imports but show potential for growth.

The table 2.4 show that the total imported value of chainsaws to Ukraine has fluctuated over the years, with a peak in 2019 at 20,888 thousand USD and a dip in 2020 at 14,211 thousand USD. However, the imported value rebounded in 2021 to 21,166 thousand USD, which is higher than any of the previous years. China is the largest exporter of chainsaws to Ukraine, with an imported value of 10,367 thousand USD in 2017, which increased to 13,736 thousand USD in 2021. This represents a significant portion of the total imported value, with China's share ranging from 66.4% in 2017 to 65.0% in 2021.

Germany is the second-largest exporter of chainsaws to Ukraine, with an imported value ranging from 2,619 thousand USD in 2017 to 4,213 thousand USD in 2021. Germany's share of the total imported value has also increased over the years, from 16.8% in 2017 to 19.9% in 2021. [21]

The other top chainsaw exporting markets to Ukraine include Brazil, Sweden, the United States of America, Japan, Italy, Republic of Korea, Poland, Austria, Bulgaria, and

Slovenia. These countries have a much smaller share of the total imported value, with most of them accounting for less than 1% of the total value.

The trends over the years show that the top two exporting markets, China and Germany, have increased their share of the total imported value, while the other countries have remained relatively stable or decreased. This suggests that China and Germany have a competitive advantage in the Ukrainian chainsaw market.

Table 2.4

Top Chainsaw Exporting Markets to Ukraine, Ranked by Value, thousands USD

Exporters	Imported value				
	2017	2018	2019	2020	2021
Total	15,586	19,693	20,888	14,211	21,166
China	10,367	13,910	15,663	10,592	13,736
Germany	2,619	3,355	2,852	2,180	4,213
Brazil	1,593	1,073	1,105	598	1,330
Sweden	492	932	525	487	1,252
United States of America	346	348	513	233	521
Japan	7	0	184	103	82
Italy	147	46	38	0	30
Republic of Korea	0	0	0	0	1
Poland	1	0	9	0	1
Austria	0	28	0	17	0
Bulgaria	1	0	0	0	0
Slovenia	14	0	0	0	0

Source: structured by the author according to [21]

Overall, this table 2.4 provides insights into the chainsaw market in Ukraine and the top exporting markets. It shows that China and Germany dominate the market and have increased their share of the total imported value over the years.

The figure 2.5 provides information on the top chainsaw exporting markets to Ukraine, ranked by the quantity of imported tons of chainsaws.

China is by far the largest exporter of chainsaws to Ukraine, with an imported quantity of 2044 tons in 2021, despite a decline in the quantity from the peak of 3551 tons in 2019. Germany and Brazil follow with much smaller quantities, both showing

fluctuation in their imported quantity throughout the years. Sweden and the United States of America are minor players in the market, with Sweden's export to Ukraine fluctuating and the United States of America showing a relatively low and stable amount throughout the years. [22]

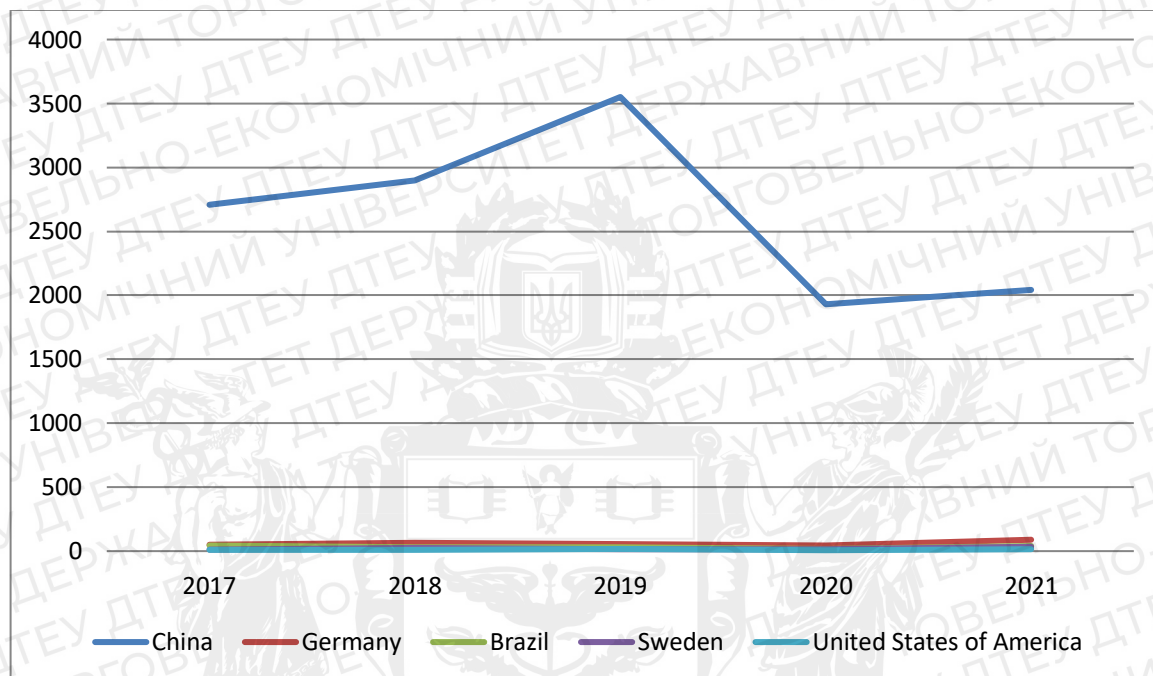


Fig. 2.5. Top Chainsaw Exporting Markets to Ukraine, Ranked by Quantity, Tons

Source: structured by the author according to [22]

The figure 2.5 suggests that China is the dominant player in the Ukrainian chainsaw market, with its export volume exceeding that of the other countries combined. This could be attributed to a combination of factors, including lower production costs and more competitive pricing, as well as favorable trade policies between the two countries.

In this study, we have conducted an analysis on the importation of chainsaws from diverse countries into Ukraine. The subsequent table illustrates the quantified data pertaining to the exports of chainsaws.

To analyze the table 2.5 provided, which lists the importing markets for chainsaws exported by Ukraine in thousands of USD from 2017 to 2021, we can examine the trends and patterns in the exported values for each country.

The total exported value of chainsaws from Ukraine shows fluctuations over the years. It increased from 25 thousand USD in 2017 and 2018 to 188 thousand USD in

2019, and then decreased to 46 thousand USD in 2020. However, it slightly increased again to 58 thousand USD in 2021.

Major Importers:

- The Republic of Moldova was consistently one of the significant importers of chainsaws from Ukraine. Their imports increased from 3 thousand USD in 2017 to 21 thousand USD in 2021.
- Georgia also showed consistent imports from Ukraine, although the values were relatively lower compared to the Republic of Moldova. Imports from Georgia decreased from 15 thousand USD in 2017 to 12 thousand USD in 2021.
- Belarus was another notable importer of chainsaws from Ukraine. The imports varied but generally remained at a moderate level. Imports from belarus were 5 thousand USD in 2017 and 2 thousand USD in 2021.
- The russian federation had significant imports of chainsaws from Ukraine in 2020, amounting to 30 thousand USD. However, the imports decreased to 2 thousand USD in 2021.
- China's imports of chainsaws from Ukraine were substantial in 2019, reaching 104 thousand USD. However, there were no recorded imports in 2020 and 2021.
- Several other countries such as Armenia, Azerbaijan, Czech Republic, Germany, Kazakhstan, Latvia, Netherlands, Slovenia, and Austria also imported chainsaws from Ukraine, but the values were relatively low or zero in most years. [23]

Table 2.5

List of importing markets for a Chainsaws exported by Ukraine

Importers	Exported value				
	2017	2018	2019	2020	2021
Total	25	25	188	46	58
Republic of Moldova	3	11	22	20	21
Latvia	0	0	0	0	15
Georgia	15	8	6	6	12

Austria	0	0	0	0	3
belarus	5	4	3	5	2
russian federation	0	0	30	12	2
Armenia	0	3	6	1	1
Azerbaijan	0	0	2	3	0
China	0	0	104	0	0
Czech Republic	0	0	1	0	0
Germany	1	0	0	0	0
Kazakhstan	0	0	3	0	0
Netherlands	1	0	0	0	0
Slovenia	0	0	12	0	0

Source: structured by the author according to [23]

By analyzing the table 2.5, we can observe the varying levels of demand for Ukrainian chainsaws in different markets. The trends and fluctuations in exported values indicate changes in market preferences, economic conditions, and bilateral trade relationships between Ukraine and these countries.

From the table 2.6 it can be seen that the total imported value of shovels to Ukraine has been increasing steadily over the past five years, from 755 thousand USD in 2017 to 2,687 thousand USD in 2021. The majority of this imported value comes from China, which has consistently been the top exporting market to Ukraine since 2017. In 2021, China's exported value to Ukraine was 1,880 thousand USD, accounting for over 70% of the total imported value of shovels.

Poland is the second largest exporting market to Ukraine, with an imported value of 542 thousand USD in 2021. While Poland's imported value has also been increasing over the past five years, it has not been as significant as China's growth.

The russian federation was the third largest exporting market to Ukraine in 2017, but its imported value has been decreasing since then. In 2021, the russian federation's imported value was 140 thousand USD, which is significantly lower than the values of China and Poland.

Other countries such as Mexico, Uzbekistan, belarus, Czech Republic, and Taipei, Chinese have also exported shovels to Ukraine, but their imported values are relatively small compared to China and Poland. [24]

Table 2.6

Top Shovel Exporting Markets to Ukraine, Ranked by Value, thousands USD

Exporters	Imported value				
	2017	2018	2019	2020	2021
1	2	3	4	5	6
Total	755	1,145	1,617	1,962	2,687
China	428	632	1,063	1,438	1,880
Poland	131	260	330	349	542
russian federation	87	103	97	49	140
Mexico	25	35	70	35	43
Uzbekistan	0	0	0	0	24
belarus	0	0	0	19	11
Czech Republic	17	15	5	11	11
Taipei, Chinese	3	0	6	6	11
Türkiye	2	2	6	10	11
Italy	0	0	0	2	3
Viet Nam	0	3	2	5	3
Germany	6	4	3	7	2
Slovakia	0	0	0	3	2
Spain	4	3	5	5	2
Finland	48	82	23	7	1
Netherlands	0	0	1	0	1
United Kingdom	0	0	0	0	1
Austria	0	0	1	0	0
Brazil	1	0	0	0	0
Denmark	0	1	2	2	0
Hungary	0	0	0	9	0
Lithuania	1	2	1	0	0

Continuation of the table 2.6

1	2	3	4	5	6
India	0	0	0	3	0
United States of America	1	1	1	1	0

Source: structured by the author according to [24]

Overall, this table 2.6 suggests that China and Poland are the top exporting markets for shovels to Ukraine.

Based on the data presented in the figure 2.6, we can see the top shovel exporters to Ukraine and their imported quantities from 2017 to 2021.

China is the largest exporter of shovels to Ukraine, with imported quantities steadily increasing from 231 tons in 2017 to 933 tons in 2021. In 2021, China accounted

for almost the entirety of Ukraine's shovel imports, with over 88% of the total imported quantity.

Poland is the second-largest exporter of shovels to Ukraine, with imported quantities fluctuating between 27 and 107 tons from 2017 to 2021. Despite these fluctuations, Poland's share of Ukraine's shovel imports has remained relatively small, accounting for between 3% and 9% of the total imported quantity during this period.

The Russian Federation is the third-largest exporter of shovels to Ukraine, with imported quantities ranging from 31 to 52 tons from 2017 to 2021. Although the imported quantities are relatively small compared to China and Poland, the Russian Federation's share of Ukraine's shovel imports has remained stable at around 3% during this period.

Finally, Mexico is a minor exporter of shovels to Ukraine, with imported quantities ranging from 7 to 21 tons from 2017 to 2021. Mexico's share of Ukraine's shovel imports has remained very small, accounting for less than 1% of the total imported quantity during this period. [25]

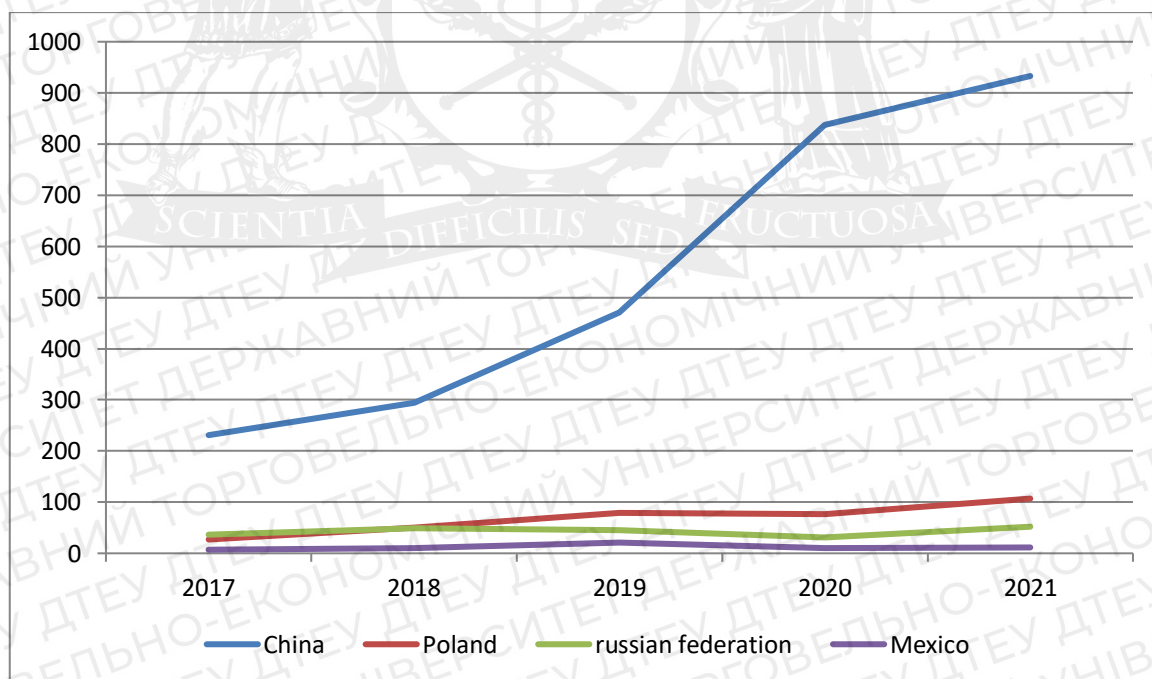


Fig. 2.6. Top Shovel Exporting Markets to Ukraine, Ranked by Quantity, Tons

Source: structured by the author according to [25]

Overall, the figure 2.6 suggests that China dominates the Ukrainian market for shovel imports, with Poland, the Russian Federation, and Mexico playing only minor roles in this market.

Previous research examined the importation of shovels from multiple countries to Ukraine. The following table presents the export figures associated with this trade activity.

The table 2.7 provides information on the exporting markets for shovels from Ukraine in thousands of USD for the years 2017 to 2021.

The total value of shovel exports from Ukraine shows some fluctuations over the years. It reached its peak in 2017 at 324 thousand USD, then decreased in subsequent years, hitting the lowest point in 2020 at 175 thousand USD. However, there was a slight increase in 2021, reaching 256 thousand USD.

Key Importing Markets:

- Poland was the largest importer of Ukrainian shovels in this period. The export value to Poland increased from 67 thousand USD in 2017 to 110 thousand USD in 2019, but then declined in the following years.
- The Republic of Moldova consistently imported shovels from Ukraine, with export values ranging from 86 thousand USD to 90 thousand USD until 2019. The values dropped significantly in 2020 but increased again in 2021 to 79 thousand USD.
- Although Djibouti did not import any shovels from Ukraine until 2021, there was a sudden increase in that year, reaching an export value of 28 thousand USD.
- Shovel exports to Bulgaria started in 2017 with an export value of 28 thousand USD. However, there were no exports in 2018, and the values fluctuated between 8 thousand USD and 18 thousand USD in the subsequent years.
- Shovel exports to Germany were negligible until 2020, with only 1 thousand USD. In 2021, there was a significant increase to 16 thousand USD.

- The export value to the Russian Federation decreased from 53 thousand USD in 2017 to 6 thousand USD in 2020, but slightly increased to 11 thousand USD in 2021. [26]
- Several other countries, including Armenia, Lithuania, Netherlands, United States of America, Somalia, Turkmenistan, Azerbaijan, Cyprus, Czech Republic, Estonia, Georgia, Hungary, and Romania, had varying levels of shovel imports from Ukraine. Their export values were generally low, with some countries showing no imports in certain years.

Table 2.7

List of importing markets for Shovels exported by Ukraine, thousand USD

Importers	Exported value				
	2017	2018	2019	2020	2021
1	2	3	4	5	6
Total	324	299	251	175	256
Poland	67	106	110	86	97
Republic of Moldova	86	90	89	40	79
Djibouti	0	0	0	0	28
Bulgaria	28	0	8	0	18

Continuation of the table 2.7

1	2	3	4	5	6
Germany	0	0	0	1	16
Russian Federation	53	37	10	6	11
Armenia	52	28	12	7	3
Lithuania	1	2	4	1	1
Netherlands	0	0	0	11	1
United States of America	0	0	0	0	1
Somalia	1	0	0	0	0
Turkmenistan	0	1	0	0	0
Azerbaijan	1	0	1	0	0
Cyprus	0	0	0	1	0
Czech Republic	0	5	1	0	0
Estonia	4	4	2	2	0
Georgia	17	7	4	19	0
Hungary	1	0	0	0	0
Romania	11	19	11	0	0

Source: structured by the author according to [26]

Overall, the data suggests that Poland and the Republic of Moldova were the primary importing markets for shovels exported by Ukraine. However, there were also some emerging markets, such as Djibouti and Germany, showing potential for increased exports in the future.

To conduct an analysis of the figure 2.7 provided, we can observe the average prices for goods in Ukraine from 2020 to 2023. The figure 2.7 presents the average prices in USD for three different types of goods: Lawn Mowers, Chainsaws, and Shovels.

Based on the data, we can observe certain trends and patterns:

Lawn Mowers:

The average price of Lawn Mowers experienced an initial increase from 2020 to 2021 and then decreased in 2022. However, it increased again in 2023, reaching a level close to the 2021 price. This suggests some fluctuations in pricing over the years. [27]

Chainsaws:

The average price of Chainsaws consistently increased from 2020 to 2023. This indicates a steady upward trend in pricing for Chainsaws over the given period. [28]

Shovels:

The average price of Shovels showed a slight increase from 2020 to 2021, followed by a slight decrease in 2022. However, in 2023, the average price remained relatively stable, indicating little change in pricing for Shovels. [29]

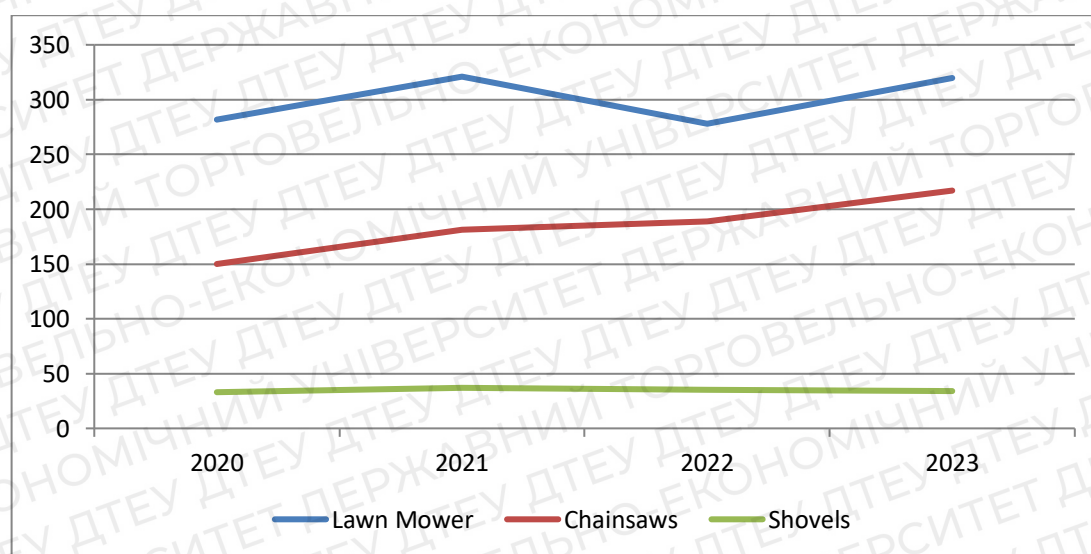


Fig. 2.7. Average prices for goods in Ukraine for 2020-2023, USD

Source: structured by the author according to [27, 28, 29]

Overall, the analysis of the figure 2.7 reveals varying price trends for different goods. Lawn Mower prices experienced fluctuations, Chainsaw prices exhibited consistent increases, and Shovel prices remained relatively stable. These trends could be influenced by factors such as supply and demand dynamics, inflation rates, production costs, and market competition.



CHAPTER 3. IMPLEMENTATION OF IMPORT OPERATION

3.1 Organizational support for the import of LLC “EPICENTR K” garden equipment

In this chapter, we will delve into the intricate details of organizing our proposed import operation for garden equipment. As we progress from Chapter 2, it becomes abundantly clear that China possesses the most promising and rapidly expanding market. The annual influx of imports from this country demonstrates a consistent upward trend, as depicted in Figure 2.3 and corroborated by the data presented in Table 2.2, particularly in terms of lawn mowers. Hence, it is undoubtedly the most auspicious direction to pursue.

To thoroughly establish our import operation in this thriving market, we must carefully consider various aspects. This entails formulating a comprehensive strategy. By adopting a meticulous approach, we can navigate the complexities inherent in international trade, leveraging the burgeoning demand for garden equipment in China to our advantage.

One crucial factor to address is the identification and selection of reliable suppliers in China. This entails meticulous research and due diligence to ensure that we forge partnerships with reputable manufacturers who offer high-quality products at competitive prices. Establishing strong relationships with suppliers is pivotal for maintaining a steady supply chain and minimizing potential disruptions.

Furthermore, we need to devise an efficient logistics framework to facilitate the smooth flow of goods from China to our target market. This entails optimizing transportation routes, selecting reliable shipping carriers, and streamlining customs clearance procedures. By diligently managing logistics, we can ensure timely delivery of imported garden equipment, thereby meeting the demands of our customers and gaining a competitive edge in the market.

In addition to the operational aspects, market penetration strategies play a vital role in establishing our import operation successfully. Conducting a thorough market analysis will enable us to identify key competitors, understand consumer preferences, and tailor

our offerings to meet their needs effectively. By conducting targeted promotional campaigns and leveraging digital marketing channels, we can raise awareness about our imported garden equipment and generate substantial demand among potential customers.

To bolster our market position, it is essential to establish a robust after-sales service and customer support system. This involves offering warranties, providing technical assistance, and promptly addressing customer concerns or grievances. By ensuring exceptional customer experiences, we can foster loyalty and secure repeat business, thereby solidifying our foothold in the Chinese market.

Overall, by focusing our import operation on the flourishing Chinese market for garden equipment, we can tap into its immense potential. However, success hinges on meticulous planning, strategic decision-making, and the implementation of effective operational and marketing strategies. With a comprehensive approach and a keen eye for detail, we can position ourselves as a prominent player in the import industry, driving growth and capitalizing on the increasing demand for lawn mowers and other garden equipment in China.

In order to facilitate the proposed importation of lawn mowers from China to Ukraine, it is important to note that no extraordinary documentation is required. The necessary documents for this operation are as follows: a foreign economic agreement or contract, an invoice, a waybill (CMR), and a certificate of origin (if available).

The successful execution of an import operation demands careful attention to the legal and administrative requirements involved. However, in the case of importing lawn mowers from China to Ukraine, the process can be streamlined by adhering to the aforementioned essential documents. Let us delve into each of these documents in further detail to gain a comprehensive understanding of their significance and implications. [30]

Firstly, a foreign economic agreement or contract acts as the foundation for any import operation. It establishes the terms and conditions between the buyer and the seller, outlining the rights, responsibilities, and obligations of each party involved. This document serves as a legal framework, ensuring that both parties are on the same page regarding the importation of lawn mowers.

Secondly, an invoice serves as a crucial financial record, providing a detailed account of the transaction. It includes pertinent information such as the quantity, description, and value of the imported goods, as well as any applicable taxes or fees. This document serves as an essential component for accounting and taxation purposes, ensuring transparency and accuracy in financial reporting.

Thirdly, a waybill, often referred to as a CMR (Convention on the Contract for the International Carriage of Goods by Road), plays a vital role in documenting the transportation of goods. It serves as evidence of the contract of carriage between the shipper and the carrier, providing details about the consignment, its origin, and its destination. This document ensures smooth logistics and facilitates the tracking of the lawn mowers from China to Ukraine.

Lastly, a certificate of origin, if available, serves as proof of the country from which the goods originate. While not always mandatory, this document can be advantageous when dealing with customs authorities and trade regulations. It provides crucial information regarding the origin of the imported lawn mowers, potentially affecting the application of tariffs, duties, or preferential trade agreements. [30]

By ensuring the proper preparation and submission of these essential documents, the proposed import operation of lawn mowers from China to Ukraine can proceed efficiently and in compliance with the applicable regulations. It is important to remain diligent and meticulous throughout the process, as adherence to the necessary documentation contributes to a smooth and successful importation endeavor.

In conclusion, to facilitate the importation of lawn mowers from China to Ukraine, the following documents are required: a foreign economic agreement or contract, an invoice, a waybill (CMR), and a certificate of origin (if available). These documents play a crucial role in establishing the legal and financial framework, documenting the transportation, and verifying the origin of the imported goods. By adhering to these requirements, the import operation can be executed with efficiency and compliance, ensuring a successful outcome.

In order to successfully execute an import operation from China to Ukraine, careful consideration must be given to selecting the most suitable partner. To facilitate this

process and ensure an informed decision, an extensive evaluation will be conducted using a comprehensive table. The table 3.1 will serve as a tool for analyzing various potential partners and identifying the optimal candidate for collaboration.

The table 3.1 provides information about several suppliers of lawn mowers from China, along with their respective locations and ratings. Based on the given data, we can analyze and compare the suppliers to determine the best option.

1. Shanxi Beacon Technology Co., Ltd. (Shanxi, China) - Rating: 5/5. Shanxi Beacon Technology Co., Ltd. has received the highest rating of 5 out of 5. This indicates that they have consistently delivered high-quality products and satisfactory services to their customers. [39]
2. Ningbo Greenmall International Co., Ltd. (Zhejiang, China) - Rating: 4.1/5. Ningbo Greenmall International Co., Ltd. has a rating of 4.1 out of 5. While this rating is relatively good, it is slightly lower than Shanxi Beacon Technology Co., Ltd. It suggests that their products and services may not be as consistently reliable or of the same high standard. [38]
3. Ningbo Eastar Electromechanical Industrial Trading Co., Ltd. (Zhejiang, China) - Rating: 5/5. Ningbo Eastar Electromechanical Industrial Trading Co., Ltd. shares the highest rating of 5 out of 5 with Shanxi Beacon Technology Co., Ltd. This indicates that they have a strong track record of providing excellent products and services. [37]
4. Shandong Hanyue Heavy Industry Group Co., Ltd. (Shandong, China) - Rating: 3.9/5. Shandong Hanyue Heavy Industry Group Co., Ltd. has a rating of 3.9 out of 5. This rating is relatively lower than the top two suppliers. It suggests that there may have been some issues or inconsistencies with their products or services. [36]
5. Sacred Sun Machinery Technology (Rizhao) Co., Ltd (Shandong, China) - Rating: 4.9/5. Sacred Sun Machinery Technology (Rizhao) Co., Ltd has a high rating of 4.9 out of 5. This indicates that they have performed well and received positive feedback from their customers, making them a strong contender. [35]

6. Beijing Dalong Grandwell Technology Co., Ltd (Beijing, China) - Rating: 4.5/5. Beijing Dalong Grandwell Technology Co., Ltd has a rating of 4.5 out of 5. This rating suggests that they have generally provided good products and services, although it is slightly lower than the top-rated suppliers. [34]
7. Ningbo Sinharbour Garden Machinery Co., Ltd. (Zhejiang, China) - Rating: 4.8/5. Ningbo Sinharbour Garden Machinery Co., Ltd. has a rating of 4.8 out of 5. This indicates that they have performed well and received positive feedback from their customers. [33]

Table 3.1

List of potential Chinese Suppliers

Company	Location	Rating
Shanxi Beacon Technology Co., Ltd.	Shanxi, China	5/5
Ningbo Greenmall International Co., Ltd.	Zhejiang, China	4,1/5
Ningbo Eastar Electromechanical Industrial Trading Co., Ltd.	Zhejiang, China	5/5
Shandong Hanyue Heavy Industry Group Co., Ltd.	Shandong, China	3,9/5
Sacred Sun Machinery Technology (Rizhao) Co., Ltd	Shandong, China	4,9/5
Beijing Dalong Grandwell Technology Co., Ltd	Beijing, China	4,5/5
Ningbo Sinharbour Garden Machinery Co., Ltd.	Zhejiang, China	4,8/5

Source: structured by the author according to [32]

Conclusion: Based on the analysis of the given table 3.1, Shanxi Beacon Technology Co., Ltd. stands out as the best supplier of lawn mowers from China. It has received the highest rating of 5 out of 5, indicating consistent high-quality products and excellent services. While other suppliers such as Ningbo Eastar Electromechanical Industrial Trading Co., Ltd. and Sacred Sun Machinery Technology (Rizhao) Co., Ltd also have high ratings, Shanxi Beacon Technology Co., Ltd. has the best overall rating among the listed suppliers. Therefore, it would be advisable to consider Shanxi Beacon Technology Co., Ltd. as the preferred option for importing lawn mowers to Ukraine. Therefore, considering the high rating and its location in the same province as the

importing country, Sacred Sun Machinery Technology (Rizhao) Co., Ltd would be the recommended choice for importing mower lawns from China to Ukraine.

In the context of our proposed import operation, the subsequent phase involves a meticulous and systematic organization, which will be accomplished through the utilization of a Gantt chart. A Gantt chart serves as a powerful tool that aids in visually mapping out and managing the various steps involved in our import process, facilitating effective project coordination and scheduling.

By employing a Gantt chart, we can establish a comprehensive overview of the sequential tasks and milestones inherent to the import operation. This chart will enable us to delineate the dependencies among different activities, identify critical paths, and allocate appropriate resources accordingly.

The Gantt chart acts as a visual representation of the project timeline, displaying the start and end dates for each task. This allows us to determine the optimal sequence of activities, ensuring efficient utilization of resources and avoiding potential bottlenecks or delays.

Furthermore, the Gantt chart provides a means for tracking progress throughout the import operation. By regularly updating the chart with actual completion dates, we can compare them with the planned schedule, thus enabling us to gauge project performance and take proactive measures in case of any deviations or unforeseen circumstances.

In addition to its organizational and monitoring capabilities, the Gantt chart serves as a communication tool, enabling effective collaboration among project stakeholders. Its visual nature simplifies the presentation of complex information, making it easier for team members, supervisors, and other relevant parties to comprehend and discuss the project's progress, goals, and potential challenges.

Ultimately, by employing a step-by-step organization approach facilitated by a Gantt chart, we enhance our ability to execute the import operation efficiently, maintain project transparency, ensure timely delivery of goods, and mitigate risks effectively. This structured methodology empowers us to achieve our objectives with greater precision and strategic foresight, contributing to the overall success of the import endeavor.

The Gantt chart in the table 3.2 provided represents the timeline and sequence of various stages involved in importing lawn mowers from China to Ukraine. Each stage is represented by a row, and the relevant information, such as the start date, end date, and duration of each stage, is provided. Let us analyze the Gantt chart and understand the importance of each stage in the import operation.

1. Signing a contract with the Chinese supplier: This stage, which takes place from June 15, 2023, to June 20, 2023, involves finalizing the contract with the Chinese supplier. It is crucial to establish clear terms and conditions, pricing, quality requirements, and other necessary details for a successful import operation.

2. Selection and implementation of the appropriate Incoterms: From June 20, 2023, to June 25, 2023, the selection and implementation of the appropriate Incoterms (International Commercial Terms) are undertaken. Incoterms define the responsibilities, risks, and costs between the buyer and seller in international trade. Selecting the right Incoterms helps clarify the obligations and responsibilities of both parties.

3. Purchase of Lawn Mower: This stage occurs from June 25, 2023, to June 30, 2023, and involves the actual procurement of the lawn mowers from the Chinese supplier. It is necessary to ensure that the purchase is executed smoothly, adhering to the terms specified in the contract and complying with any legal or regulatory requirements.

4. Production and Packaging: Starting from July 1, 2023, and lasting for 19 days, the production and packaging of the lawn mowers take place. This stage involves manufacturing the products according to the specified requirements, ensuring quality control, and packaging them appropriately for transportation.

5. Loading the lawn mower onto the vessel in China: From July 21, 2023, to July 25, 2023, the lawn mowers are loaded onto the vessel for transportation to Ukraine. Proper loading procedures ensure the safety and integrity of the goods during transit.

6. Transportation: The transportation stage occurs from July 26, 2023, to August 10, 2023, with duration of 15 days. It involves the actual movement of the lawn mowers from China to Ukraine. Transportation logistics, such as selecting the mode of transportation, arranging shipping documentation, and tracking the shipment, are critical for timely delivery.

8. Customs Clearance: Customs clearance, which takes place from August 16, 2023, to August 25, 2023, involves complying with all customs regulations and obtaining necessary clearances and approvals for the imported lawn mowers. This process ensures that the goods meet legal requirements and are eligible for entry into the Ukrainian market.

10. Unpacking and Inspection: Starting from August 31, 2023, and lasting for five days, the lawn mowers are unpacked and inspected. This stage verifies the quantity, quality, and condition of the received goods, ensuring they meet the buyer's specifications and any regulatory standards.

Gantt chart of import operation stages from China

Continuation of the table 3.2[illegible]

Production and Packaging	01.07.2023	20.07.2023	19											
Loading the lawn mower onto the vessel in China	21.07.2023	25.07.2023	4											
Transportation	26.07.2023	10.08.2023	15											
Unloading	11.08.2023	15.08.2023	4											
Customs Clearance	16.08.2023	25.08.2023	9											
Delivery to Warehouse	26.08.2023	30.08.2023	4											
Unpacking and Inspection	31.08.2023	05.09.2023	5											

Source: structured by the author

During the course of our research, we accomplished the crucial task of supplier selection, enabling us to move forward with the import of garden equipment from China to Ukraine. To streamline the import operation, we implemented a Gantt chart, effectively organizing the various stages and activities involved.

Now, our focus shifts to evaluating the efficiency and profitability of our proposed import operation. This step is vital in assessing the overall viability and potential success of our endeavor. By conducting a comprehensive analysis, we aim to gain valuable insights into the financial aspects of the import process and make informed decisions moving forward.

3.2 Forecast assessment of the effectiveness of import of LLC “EPICENTR K” garden equipment

In this chapter, we delve into the practical aspects of importing garden equipment from China to Ukraine. Our primary objective is to analyze and forecast the financial implications of such import operations. This involves a comprehensive assessment of the costs associated with the entire contractual process, including the calculation of import duties, value-added taxes (VAT), and other related expenses. By understanding these financial components, we can determine the overall Total Cost, Total Revenue, and ultimately, the Profit generated from importing garden equipment.

Cost Calculation

To accurately determine the cost of the contract, we meticulously consider various factors that contribute to the total expenses involved in importing garden equipment. This encompasses several essential elements, such as the purchase price of the equipment from Chinese suppliers, transportation and shipping costs, customs duties, insurance, handling charges, and other related expenses incurred during the importation process. By thoroughly evaluating these costs, we can develop a comprehensive understanding of the financial outlays associated with each import transaction.

Tax Analysis

A critical aspect of importing goods is navigating the tax landscape. In this section, we meticulously examine the tax obligations that arise during the importation of garden equipment from China to Ukraine. Specifically, we focus on two primary taxes: import duty and value-added tax (VAT).

Import Duty: We explore the import duty rates applicable to garden equipment being brought into Ukraine from China. This involves analyzing the Ukrainian import tariff schedule and identifying the specific duty rates imposed on different categories of garden equipment. By calculating the import duty, we can ascertain the financial implications of this particular tax component.

Value-Added Tax (VAT): Another significant tax consideration is VAT, which is levied on the value of the imported goods, including the purchase price, transport costs, and customs duties. We analyze the VAT rates applicable to garden equipment imports and calculate the VAT amount based on the determined value of the imported goods. This analysis enables us to understand the tax burden associated with importing garden equipment into Ukraine.

Analysis and Forecast

Once we have calculated the costs and analyzed the tax implications, we move forward to perform a comprehensive analysis of the importation process. This analysis aims to provide insights into the financial viability and profitability of importing garden equipment from China to Ukraine.

Financial Analysis

By examining the Total Cost, Total Revenue, and Profit generated from importing garden equipment, we can assess the financial performance of these import operations. This analysis involves comparing the incurred costs with the revenue generated from the sale of imported garden equipment in the Ukrainian market. Through financial metrics such as gross profit margin, return on investment (ROI), and break-even analysis, we can evaluate the profitability and sustainability of importing garden equipment.

Market Forecast

In addition to the financial analysis, we delve into the market dynamics and forecast the demand for garden equipment in Ukraine. This involves examining various factors such as market trends, consumer preferences, competitive landscape, and economic indicators to project the future market conditions. By incorporating this forecast into our analysis, we can make informed decisions regarding the importation of garden equipment, considering factors like market growth potential, competition, and market positioning.

By dedicating this chapter to the practical application of our knowledge, encompassing cost calculation, tax analysis, financial evaluation, and market forecasting, we gain valuable insights into the importation of garden equipment from China to Ukraine. This knowledge equips us with the necessary tools to make informed decisions and effectively manage the import operations, ensuring their financial viability and success in the Ukrainian market.

The following table 3.3 provides a comprehensive overview of the terms and conditions governing the import of goods from China to Ukraine. This agreement encompasses various aspects and regulations that must be adhered to in order to facilitate the smooth flow of goods between the two nations. By analyzing the information presented in the table 3.3 below, one can gain valuable insights into the intricacies of this import agreement and understand the guidelines and procedures involved in importing goods from China to Ukraine.

Below in the table 3.3, you will find a comprehensive breakdown of the costs associated with the Incoterms 2020 rules, which can be utilized to accurately calculate the contract price for importing lawn mowers. By understanding the various expenses

involved, we can ensure a thorough assessment of the financial implications and make informed decisions regarding the overall import process.

Table 3.3

Terms of import of lawn mowers from China

Name of terms	Data
Name of goods	Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal
UKTZED code	8433 11 00 00
Exporting Country	China
Price per Unit	120\$
Units	250
Delivery terms	DAP Kyiv
Currency rate, NBU	1\$=37,35 UAH
Import duty rate	0%
VAT	20%

Source: structured by the author according to [31]

The Incoterms 2020 rules presented in the table 3.4 play a crucial role in international trade by defining the responsibilities and obligations of buyers and sellers. These terms establish the division of costs and risks between the parties involved, providing clarity and reducing potential disputes.

1. Incoterms 2020: This refers to the set of rules established by the International Chamber of Commerce (ICC) that define the responsibilities and obligations of buyers and sellers in international trade transactions.
2. Packaging: This cost item represents the expenses associated with packaging the goods for shipment. In this case, the cost is \$550.
3. Load on Vehicle: This refers to the expenses incurred to load the goods onto a vehicle for transportation. The cost listed is \$2000.
4. Transportation to port of departure: This cost represents the expenses for transporting the goods from the seller's location to the port of departure, where the goods will be loaded onto a vessel for international shipment. The cost listed is \$2900.
5. Load on Board: This refers to the expenses incurred to load the goods onto the vessel for transportation. The cost listed is \$1300.

6. Carriage charges: This item represents the charges for the transportation of goods from the port of departure to the destination port. The cost listed is \$6300.
7. Insurance: This cost item refers to the expenses associated with insuring the goods during transportation. The cost listed is \$4500.
8. Unloading goods at destination port: This cost represents the expenses for unloading the goods from the vessel at the destination port. The cost listed is \$1500.
9. Export duty and taxes: This refers to the charges and taxes imposed by the exporting country on the goods being shipped. The cost listed is \$3600.
10. Transportation of goods from a border: This cost item represents the expenses for transporting the goods from the border of the importing country to the final destination. The cost listed is \$2100.
11. Additional Expenses: These are additional costs that are calculated based on a percentage of the selling price of the goods.
 - Salary: This expense is calculated as 2% of the selling price.
 - Utilities payments: This expense is calculated as 3% of the selling price.
 - Selling expenses: This expense is calculated as 12% of the selling price.

Table 3.4

Financial Outlays in the Context of Import Operation

Packaging	550\$
Load on Vehicle	2000\$
Transportation to port of departure	2900\$
Load on Board	1300\$

Continuation of the table 3.4

Carriage charges	6300\$
Insurance	4500\$
Unloading goods at destination port	1500\$
Export duty and taxes	3600\$
Transportation of goods from a border	2100\$

Source: structured by the author according to [40]

In order to conclude this subsection, let us delve into the calculation of the potential income derived from the importation of lawn mowers. By undertaking this analysis, we aim to broaden our understanding and explore the various financial possibilities associated with this particular trade activity:

1. **Contract Price:** The contract price is the total amount paid for the goods, including the purchase price. In this case, the contract price can be calculated as follows:

$$\text{Contract Price} = \text{Price per Unit} * \text{Units} = 120 * 250 = 30000\$$$

2. **Customs Value:** The customs value is the value of the goods for customs purposes. It includes the contract price plus any additional costs associated with the import process.

$$\text{Customs Value} = \text{Contract Price} + \text{Insurance} + \text{Transportation of goods from a border} = 30000 + 4500 + 2100 = 36600\$ = 1367010 \text{ UAH}$$

3. **Taxes:**

- a. Import duty rate is given as 0%, which means there is no import duty to be paid

- b. **Import VAT:** The import value-added tax (VAT) rate is 20%.

$$\text{Import VAT} = \text{Customs Value} * \text{VAT Rate} = 1367010 * 0.2 = 273402 \text{ UAH}$$

4. **Import Price:** The import price is the total cost of importing the goods, including the customs value and any applicable charges. In this case, we need to consider the additional charges mentioned in the provided data:

$$\text{Import Price} = \text{Customs Value} + \text{Import duty} + \text{VAT}$$

$$\text{Import Price} = 1367010 + 0 + 273402 = 1640412 \text{ UAH}$$

5. **Total Revenue:** The total revenue is the total amount received from selling the goods. In this case, it is given as \$320 per unit, and we have 250 units.

$$\text{Total Revenue} = \text{Price per Unit} * \text{Units} = 250 * 320 = 80000\$ = 2988000 \text{ UAH}$$

6. **Additional Charges:** The additional charges are the sum of the total revenue and any additional costs incurred in selling the goods. In this case, there are:

- salary = 2% of selling price
- utilities payments = 3% of selling price
- selling expenses = 12% of selling price

Additional Charges = (Salary + Utilities Payments + Selling Expenses) * Total Revenue / 100 = (2 + 3 + 12) * 2988000 / 100 = 507960 UAH

7. Profit: Profit is calculated by subtracting the additional charges and import price from the total revenue.

Profit = Total Revenue – Import Price – Additional charges = 2988000 – 1640412 – 507960 = 839628 UAH

8. Profitability (in %):

Profitability is calculated by dividing the Profit by the Total Revenue and multiplying by 100:

Profitability = (Profit / Total Revenue) * 100 = 839628 / 2988000 * 100 = 28.1%

The calculation indicates that the profitability of importing lawn mowers from China to Ukraine is approximately 28.1%. This means that for every unit of revenue earned, the business generates a profit of around 28.1%.

To increase profitability, we can consider the following propositions:

- Negotiate better prices: Try to negotiate lower prices with the Chinese supplier to reduce the contract price.
- Optimize logistics costs: Explore different transportation options, carriers, or routes to minimize transportation and handling costs.
- Reduce other costs: Look for cost-saving opportunities in packaging, insurance, export duties, and other associated expenses.
- Increase selling price: If the market allows, consider increasing the selling price to improve profitability.
- Explore alternative suppliers: Research other potential suppliers in China or other countries to compare prices and find better deals.
- Enhance operational efficiency: Streamline our import process, improve inventory management, and minimize waste to reduce costs.

CONCLUSIONS AND PROPOSITIONS

In conclusion, this final qualifying paper has focused on the management of imported supplies of garden equipment, specifically analyzing the case of LLC "EPICENTR K" and their proposed export operation of lawn mowers from China. Throughout the paper, we have examined various aspects of the topic, and the following key findings have emerged.

LLC "EPICENTR K" is a prominent company in the garden equipment industry, known for its expertise and wide range of products. The company's commitments to quality and customer satisfaction were highlighted, making it a suitable subject for this research.

The second chapter provided a comprehensive analysis of the world market for garden equipment, with a particular emphasis on lawn mowers, chainsaws, and shovels. In this analysis, we identified the main exporters for each of these products. China emerged as the best country exporter for lawn mowers due to its competitive pricing and high-quality products. Other significant exporters included Austria, Hungary, Slovakia, Italy, Germany, Brazil, Sweden, the United States of America, Poland and Mexico.

Moving forward, the third chapter presented a well-structured plan for the proposed export operation of lawn mowers from China to Ukraine. Through careful evaluation and consideration, Shanxi Beacon Technology Co., Ltd. was selected as the best supplier, based on their excellent 5-star rating and reputation. A Gantt chart was created to visualize the timeline and sequence of the various stages involved in the import process.

Additionally, the proposed import operation of lawn mowers from China presents a tremendous opportunity, as it has the potential to yield a significant profit of 839628 UAH. Moreover, the impressive profitability of this operation stands at an impressive 28.1%, signifying that for every unit of revenue earned, the business generates an exceptional profit margin of approximately 28.1%. This remarkable financial outlook showcases the immense potential for success and growth through importing lawn mowers from China. However, it was also acknowledged that there are several ways to further improve this profitability. Suggestions included negotiating better prices, optimizing

logistics costs, increasing the selling price, and exploring alternative suppliers. These strategies can help enhance the overall efficiency and profitability of the import operation.

Overall, the results of this study indicate that the proposed export operation of lawn mowers from China to Ukraine holds significant potential. The choice of China as the primary exporter was justified by its combination of competitive pricing and high product quality. The selection of Shanxi Beacon Technology Co., Ltd. as the supplier further strengthens the feasibility and reliability of the operation.

By implementing the recommended improvements and closely monitoring the operation, LLC "EPICENTR K" can expect favorable outcomes and achieve its desired objectives. The successful management of imported supplies of garden equipment will contribute to the company's growth, profitability, and competitive advantage in the market.

In conclusion, the findings and recommendations outlined in this paper provide a solid foundation for LLC "EPICENTR K" to effectively manage the imported supplies of garden equipment, particularly in the context of their proposed export operation of lawn mowers. It is hoped that this research will serve as a valuable resource for the company's decision-making processes and contribute to its long-term success in the industry.

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APPENDICES

Appendix A.1

ТОВ «ЕПІЦЕНТР-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

ТОВ «ЕПЦЕНТР-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:	1030	0	0
які обліковуються за методом участі в капіталі інших підприємств			
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
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

**Звіт про фінансові результати
(Звіт про сукупний дохід)
за 2020 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	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

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	3630712
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
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

Appendix B

No. 39 Taiyu Road, Xiaodian District, Taiyuan, Shanxi, China Tel: +38 (044) 129 99 00 Fax: +38 (044) 129 99 01

15 June 2023 / 15 червня 2023

INVOICE / РАХУНОК № 60-19

The Seller / Продавець:

Shanxi Beacon Technology Co.,Ltd

Code EDRPOU / Код ЄДРПОУ: 57913802

No. 39 Taiyu Road, Xiaodian District, Taiyuan, Shanxi, China

Bank correspondent:

Corr Account

Beneficiary bank

Beneficiary name

Account

CHINA CITIC BANK INTERNATIONAL LTD.,
NEW YORK BRANCH,
NEW YORK, United States
SWIFT: KWHK US 33

01-200-300

AT "China CITIC Bank" у м. Пекіні,
код банку 360301

Shanxi Beacon Technology Co., Ltd.

579138022057

The Buyer / Покупець:

LLC "EPICENTR K"

Code EDRPOU / Код ЄДРПОУ: 32490244

04128, м. Київ, вул. Берковецька, 6-К

Beneficiary's bank/acc.:

IBAN UA38380805000000026005646984
AT "РАЙФФАЙЗЕН БАНК" у м. Києві,
код банку 380805

Contract number / Номер контракту	Currency / Валюта	Delivery terms / Умови поставки
114 of 15th June, 2023 / 114 від 15.06.2023	USD/дол. США	Dap Kyiv

Description / Найменування товару	Quantity, units / Кількість, шт	Price per units / Ціна за шт	Amount, USD / Сума, дол. США
Lawn Mower GGC-401 / Газонокосарка GGS-401	250	120	30 000
Total to pay / Разом до сплати			30 000

Payment according hereto shall be deemed as an acceptance of the offer to enter into the agreement on the terms and conditions set out herein. Payment according hereto may be made not later than 30.06.2023 / Оплата за цим інвойсом є прийняттям пропозиції укласти договір на умовах, викладених в цьому інвойсі. Оплата за цим інвойсом може бути здійснена не пізніше 30.06.2023.

All charges of correspondent banks are at the Seller's expenses. / Усі комісії банків-кореспондентів сплачує Продавець.

General director / Генеральний директор

P. Mykhailishyn / П. Михайлишин

М.П. (підпис/signature)

м. Київ

15.06.2023 р.

Договір купівлі-продажу обладнання № 114

Товариство з обмеженою відповідальністю "Shanxi Beacon Technology Co." (далі – Продавець), в особі директора Лі Аманди, який діє на підставі Статуту, з однієї сторони, та Товариство з обмеженою відповідальністю "Епіцентр К" (далі – Покупець), в особі Михайлишина Петра Йосиповича, який також діє на основі Статуту, з другої сторони, уклали цей Договір про наступне.

1. Предмет договору

- 1.1. Продавець зобов'язується у порядку та на умовах, які встановлені Договором, передати у власність Покупця обладнання, а Покупець зобов'язується прийняти та оплатити його у порядку та строки і на умовах, які передбачені Договором.
- 1.2. Найменування, ціна та кількість видів обладнання, які передаються, визначаються розділом 2 цього Договору.

2. Ціна обладнання та порядок розрахунків

- 2.1. Покупець оплачує поставлене обладнання Продавцем за наступними цінами:
- Газонокосарка GGS-401, номер за техпаспортом 7535979DM. Вартість 120 USD (без ПДВ). Кількість – 250 шт.
- Загальна ціна обладнання 30000 USD (без ПДВ). Загальна ціна до сплати з урахуванням ПДВ: 1640412 грн (далі – Вартість обладнання).
- 2.2. Покупець перед отриманням обладнання в термін до 30.06.2023 р. включно вносить попередню оплату у розмірі 70% Вартості обладнання (з урахуванням ПДВ) та надсилає повідомлення про це Продавцю на його електронну пошту. Решту 30% Вартості обладнання Покупець оплачує протягом двох тижнів після отримання обладнання від Продавця.
- 2.3. Покупець зобов'язаний провести звірку розрахунків за вимогою Продавця та підписати Акт звірки взаєморозрахунків надісланий Продавцем.

3. Особливості поставки обладнання

- 3.1. Поставка обладнання здійснюється Продавцем на умовах DAP Інкотермс 2020.
- 3.2. Після отримання попередньої оплати Продавець зобов'язаний протягом двох тижнів повідомити Покупця про готовність передати обладнання на електронну пошту Покупця та телефонним дзвінком. Продавець зобов'язується забрати обладнання протягом двох тижнів з дня отримання такого повідомлення на свою електронну пошту.
- 3.3. Право власності на обладнання, а також ризик його випадкової втрати переходить до Покупця з момент підписання уповноваженими представниками сторін видаткової накладної, яка засвідчує факт отримання обладнання.
- 3.3. Якщо Покупець виявляє погіршення технічного стану обладнання на момент передачі, то він має право відмовитися від Договору та вимагати повернення попередньої оплати. На місці має бути складений комерційний акт довільної форми з описом технічного стану обладнання та причин відмови.
- 3.4. Разом з обладнанням Продавець зобов'язується передати усю технічну документацію на нього, включаючи технічний паспорт та гарантійні талони. Передача документації оформляється Актом приймання-передачі.

4. Строк договору

- 4.1. Договір вважається укладеним і набуває чинності з моменту його підписання сторонами та скріплення печатками сторін.
- 4.2. Договір припиняє свою дію одразу після його виконання.
- 4.3. Договір припиняє свою дію, якщо Покупець не вносить попередню оплату до 30.06.2023 р. включно.
- 4.4. Закінчення строку дії договору не звільняє сторони від відповідальності за порушення, які допущені під час строку дії договору.

5. Відповідальність сторін

- 5.1. При невиконанні або неналежному виконанні зобов'язань за Договором винна сторона несе відповідальність, яка визначена Договором та чинним законодавством України.
- 5.2. При порушенні строків, визначених п. 3.2 Договору винна сторона зобов'язується виплачувати іншій стороні неустойку в розмірі 1% Вартості обладнання за кожний день прострочення.
- 5.3. За відмову приймати товар від Продавця, якщо це не пов'язано з погіршенням його технічного стану, Покупець зобов'язаний сплатити штраф у розмірі 5% Вартості обладнання.
- 5.5. При простроченні остаточного платежу Покупець сплачує Продавцеві за кожний день прострочення пеню в розмірі облікової ставки НБУ, що діяла за період, за який сплачується пеня.

5.6 Сплата неустойки та відшкодування збитків не звільняє винну сторону від виконання своїх зобов'язань за Договором.

6. Унесення змін до Договору

6.1. Зміни до договору оформляються додатковою угодою до Договору, якщо інше не передбачено законодавством.

6.2. Зміни до договору набувають чинності з моменту належного оформлення сторонами додаткової угоди до Договору та її підписанням сторонами.

7. Порядок вирішення спорів

7.1. Сторони мають дійти згоди про врегулювання всіх спорів та розбіжностей, які можуть виникнути при виконанні Договору шляхом переговорів. Якщо в результаті переговорів сторони Договору не можуть дійти згоди або одна зі сторін ухиляється від переговорів, спір вирішується у судовому порядку згідно чинного законодавства.

8. Форс-мажорні обставини

8.1. Жодна зі сторін не несе відповідальності, якщо невиконання обов'язків за Договором сталося через дію обставин непереборної сили, наприклад повінь, землетрус, пожежу, інші стихійні лиха, війну, антитерористичну операцію, технічний збій (неробота) банківської системи.

8.2. Сторона, яка не може виконати обов'язки через форс-мажорні обставини має письмово повідомити про це іншу сторону. За вимогою іншої сторони мають бути надана довідка з Торгово-промислової палати. Якщо оплата не відбулася через технічні проблеми з банком – сторона має надати довідку з банку.

9. Прикінцеві положення

9.1. Договір складено у 2-х примірниках, кожний з яких має однакову юридичну силу, по одному для кожної зі сторін.

9.2. Зміни, доповнення, додатки та додаткові угоди до цього Договору після підписання уповноваженими представниками стають невід'ємною частиною Договору

11. Реквізити сторін

Продавець:

Shanxi Beacon Technology Co., Ltd.
No. 39 Taiyu Road, Xiaodian District, Taiyuan,
Shanxi, China
Ідентифікаційний код за ЄДРПОУ 57913802
IBAN UA283603010000000036981256548
AT "China CITIC Bank" у м. Пекіні,
код банку 360301 (інтернет-магазин)
ПІН 579138022057

e-mail Продавця

sales@aminoacids-agrochem.com

Покупець:

ТОВ «Епіцентр К»
04128, м. Київ, вул. Берковецька, 6-К
Ідентифікаційний код за ЄДРПОУ 32490244
IBAN UA383808050000000026005646984
AT "РАЙФФАЙЗЕН БАНК" у м. Києві,
код банку 380805 (інтернет-магазин)
ПІН 324902426531

e-mail Покупця

epicentrk@epicentrk.ua

1 Отправитель (наименование, адрес, страна) Absender (Name, Anschrift, Land)		Международная товарно-транспортная накладная Internationaler Frachtbrief <small>Данная перевозка не имеет ни на какие правовые договоры, осуществляется в соответствии с условиями Конвенции о договоре международной дорожной перевозки грузов (КДПГ)</small>		 CMR		Diese Beförderung unterliegt trotz einer gegenseitigen Ausrückung den Bestimmungen des Übereinkommens über den Beförderungsvertrag im internationalen Straßengüterverkehr (CMR)	
2 Получатель (наименование, адрес, страна) Empfänger (Name, Anschrift, Land)		16 Перевозчик (наименование, адрес, страна) Frachtführer (Name, Anschrift, Land)					
ТОВ "ЕПІЦЕНТР К" 04128, м. Київ, вул Берковецьке, 6-к <u>Україна</u>		ФРОП Якушин М.В.					
3 Место упаковки груза Auslieferungsort des Gutes Место / Ort 04128, м. Київ, вул Берковецьке, 6-к Страна/Land <u>Україна</u>		17 Последующий перевозчик (наименование, адрес, страна) Nachfolgende Frachtführer (Name, Anschrift, Land)					
4 Место и дата приема груза Ort und Tag der Übernahme des Gutes Место / Ort 71100, Золотарська область, Бердичівський район, вул Гоголівська Страна/Land <u>Україна</u> Дата/Datum 16.08.2023		18 Осмотр и замечания перевозчика Vorbehalte und Bemerkungen der Frachtführer					
5 Прилагаемые документы Beifügte Dokumente Invoice, Contract Customs Declaration, Registration form for foreign trade operators							
6 Номер и номерки Kennzeichen und Nummern		7 Количество мест Anzahl der Packstücke		8 Под упаковка Art der Verpackung		9 Наименование груза Beschreibung des Gutes	
4		4		ДОПОГ АDR		10 Статус № Status-Nr. 18433110006750	
13 Указания отправителя (таможенная и прочая обработка) Anweisungen des Absenders (Zoll- und sonstige amtliche Behandlung)		19 Подлежит оплате Zu zahlen vom		Отправителю Absender		Валюта Währung	
Объявленная стоимость груза Angabe des Wertes des Gutes (при превышении предела ответственности предусмотренного п. IV ст. 23, п. 3 указываются только после согласования дополнительной платы в франку) (Wenn der Wert des Gutes den lt. Kap. IV, Art. 23, Abs. 3 bestimmten Höchstbetrag übersteigt, so wird er erst nach Vereinbarung des Zuschlages zur Fracht angegeben)		Грузовладельцу Gutsempfänger		Прочие Sonstiges		Полиграфический материал Druckmaterialien	
14 Водоплат Rückzahlung		15 Условия оплаты Zahlungsbedingungen		20 Особые соглашения об условиях Besondere Vereinbarungen		24 Прием груза Gut empfangen	
DAP		21 Составлена и Ausgegeben am		22 Принятый под погрузку Ankunft für Einladung		23 Путь доставки № Fahrplan Nr.	
25 Реквизиты инвойса/Акт Teilquittung/Polygraphium/Ahnfahrt		26 Тара/Упаковка Polygraphium/Ahnfahrt		27 Тарифный коэффициент Tarifkoeffizient		28 Тарифное расстояние, км Tarifentfernung, km	
20		20		20		20	
Дату Datum		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min		Час Uhr	
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Минуты Min		Час Uhr		Минуты Min		Час Uhr	
Минуты Min		Час Uhr		Минуты Min			

对外贸易经营者备案登记表

备案登记表编号: 01751033

统一社会信用代码: 91140105317033089Q

进出口企业代码

经营者中文名称	山西欧远达科技有限公司		
经营者英文名称	Shanxi Beacon Technology Co., Ltd.		
组织机构代码		经营者类型 (由备案登记机关填写)	私营有限责任公司
住 所	太原市小店区康宁街9号10幢2单元6层0601号		
经营场所 (中文)	太原市小店区康宁街9号10幢2单元6层0601号		
经营场所 (英文)	0601 Room, 10-2-6, No. 9 Kangning Street, Xiao Dian District, Taiyuan		
联系电话	0351-5277281	联系传真	0351-5277281
邮政编码	030006	电子邮箱	amanda@aminoacids-agrochem.com
工商登记注册日期	2014-9-30	工商登记注册号	

依法办理工商登记的企业还须填写以下内容

企业法定代表人姓名	杨艳霞	有效证件号	140105198306300546
注册资金	壹佰壹拾万元		(折美元)

依法办理工商登记的外国(地区)企业或个体工商户(独资经营者)还须填写以下内容

企业法定代表人 个体工商户负责人姓名		有效证件号	
企业资产/个人财产			(折美元)

备注	
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填表前请认真阅读背面的条款, 并由企业法定代表人或个体工商户负责人签字、盖章



ЗАТВЕРДЖЕНО
постановою Кабінету Міністрів України
від 21 травня 2012 р. № 450

Форма митної декларації на бланку єдиного адміністративного документа МД-2

Лицьовий бік

УКРАЇНА		(форма МД-2)		1 ДЕКЛАРАЦІЯ		А. МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ ЕКСПОРТУ/ПРИЗНАЧЕННЯ													
1	6	2 Відправник/Експортер		№		3 Форми		4 Відв. спец.		526, 71100, Запорізька область, Бердянськ, вулиця Горького, 6.									
		Shanxi Beacon Technology Co., Ltd., No. 39 Taiyu Road, Xiaodian District, Taiyuan, Shanxi, China				1		6 Всього т-ів		7 Довідковий номер									
		8 Одержувач		№		9 Особа, відповідальна за фінансове врегулювання		№											
		ТОВ "Епіцентр К", 04128, місто Київ, ВУЛИЦЯ БЕРКОВЕЦЬКА, будинок 6-К				10 Країна перш. притяг./ост. відв.		11 Торг. країна/ Країна виробн.		12 Відомості про вартість		13 ЄСП							
		14 Декларант/Представник		№		15 Країна відправлення/експорту		16 Країна походження		17 Код країни признач.		15 Код кр. відп./експ.		17 Код країни признач.					
		ТОВ "Епіцентр К", 04128, місто Київ, ВУЛИЦЯ БЕРКОВЕЦЬКА, будинок 6-К				Китай		Китай		Україна		a		b					
		18 Ідентифікація і країна реєстрації трансп. засобу при відправленні/прибутті		19 Конт.		20 Умови поставки		21 Ідентифікація і країна реєстрації активного транспортного засобу на кордоні		22 Валюта та загальна сума за рахунком		23 Курс валют		24 Характер угоди					
						DAP		Кієв		USD		45750		37,35					
		25 Вид транспорту на кордоні		26 Вид транспорту в межах країни		27 Місце навантаження/розвантаження		28 Фінансові та банківські відомості											
		11		30															
1	6	29 Митний орган вилучення/в'їзду		30 Місце знаходження товарів		31 Вантажні місця та опис товарів		Маркування та кількість - Номери контейнерів - Кількість та розпізнавальні особливості		32 Товар		33 Код товару		34 Код країни походж.		35 Вага бруто (кг)		36 Преференція	
		Газонокосарка GGC-401				84		33		11		00		00		a		b	
						37 ПРОЦЕДУРА		38 Вага нетто (кг)		39 Квота		6750		6750					
						40 Загальна декларація/Попередній документ		41 Додаткові одиниці виміру		42 Ціна товару		43 Код МВБ		Код ДІ		45 Коригування		46 Статистична вартість	
44 Додаткова інформація/Подання документи/Сертифікати і дозволу		47 Нарахування платежів		48 Відстрочення платежів		49 Реквізити складу		В. ПОДРОБИЦІ РОЗРАХУНКІВ		50 Принципал		№		Підпис:		С. МИТНИЙ ОРГАН ВІДПРАВЛЕННЯ			
51 Передбачувані митні органи (і країна) транзиту		Місце і дата:		Київ		22.05.2023													
52 Гарантія не діє для		D.I. ВІДМІТКИ МИТНОГО ОРГАНУ ВІДПРАВЛЕННЯ/ПРИЗНАЧЕННЯ		Печатка:		54 Місце і дата:		526, 71100, Запорізька область, Бердянськ, вулиця Горького, 6		Підпис і прізвище декларанта/представника:									
Результат:		Накладення пломби:		Номер:															
Тип:		Строк доставки (дата):		Підпис:															