Leibniz Institute of Agricultural Development in Transition Economies

Sustainability Reporting Platform

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DigiAgrar_UA Workshop

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Current context and readiness for sustainable and digital transformation in Ukraine’s agricultural sector

War and Economic Losses

- Over 20% of agricultural land lost, 2 million ha mined
- Labor shortage of 1 million workers
- Currency devaluation by 30%
- Losses exceed 80 billion dollars

Institutional weakness of the state

- Draft Laws No. 4586-IX and No. 14016 on sustainability reporting and its audit have not been adopted
- The Strategy for the Implementation of Sustainability Reporting by Enterprises No. 1015-r has a general character
- The new Law on State Support in the Agricultural Sector No. 4619-IX does not specify the procedure for digital data collection for the FSDN
- The White Paper of the National Bank of Ukraine does not establish a unified “green” taxonomy

Recovery and EU integration

- The reconstruction needs of Ukraine’s agricultural sector are estimated at $55.5 billion
- Post-war revival requires transparent and sustainable practices
- EU accession and regulatory alignment (CSRD, SFDR, CBAM, EU Taxonomy, FSDN) require the development of digital sustainability reporting systems

Organizational unpreparedness of enterprises

- About 1 million hectares are involved in carbon programs (only about 3% of agricultural land), although this represents almost 20% of certified areas in Europe
- The share of “green” loans in banks is less than 2%, mostly due to international donors (EBRD, World Bank, KfW).
- Accounting programs (*BAS AGRO, MASTER:Agro, Agri:Buhgalteriya*) do not have modules for assessing sustainability indicators for ESG reporting

This indicates a low level of ESG reporting and its digitalization in Ukraine’s agricultural sector

Digital systems for measuring sustainability indicators

Cool Farm Tool (United Kingdom). Assessment of environmental indicators. 29,000 users in 150 countries worldwide. Includes 5 free assessments. Annual subscription: ≈ €2,330 for small companies, ≈ €11,600-23,200 for large ones.

Position Green (Sweden). Digital reporting platform under CSRD, HRDD, SFDR, GRI. 1,000 clients in the EU, the United Kingdom, and the United States. No agricultural specialization. Cost – up to €50,000 per year.

RISE (Switzerland). School of Agricultural, Forest and Food Sciences of Bern University of Applied Sciences (BFH-HAFL). 6,000 enterprises in 70 countries. 48 indicators. Not integrated with EU ESG legislation. Consultant fee – €730 per year.

DINAK (Germany). Institute of Sustainable Agriculture. Assessment system with more than 30 indicators. Has its own certification system.

1. Are the indicators measured by different systems interoperable?

2. Is the cost of these systems acceptable for Ukrainian enterprises under wartime conditions, especially for SMEs?

The unrealized potential of ESG reporting in attracting “green” finance and digitalization

In December 2024 – January 2025, the authors conducted survey among 154 agricultural enterprises of Ukraine

1. Does your enterprise currently have a need to attract “green” loans for agricultural activities?

*Yes, **26%***

*No, **37%***

*I don’t know, **37%***

2. Do you know about systems for measuring environmental sustainability indicators (Cool Farm Tool, DINAK, RISE, Position Green, others)?

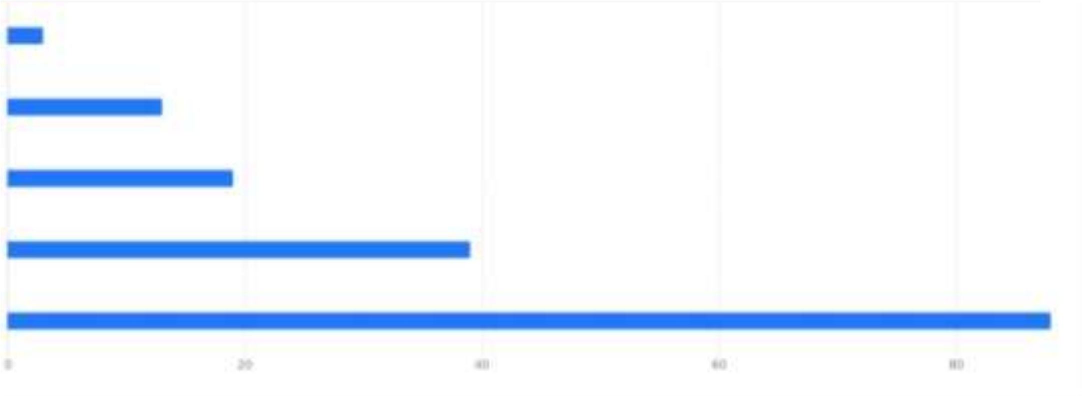
*I know, **2%***

*I know something, **8%***

*I know little, **12%***

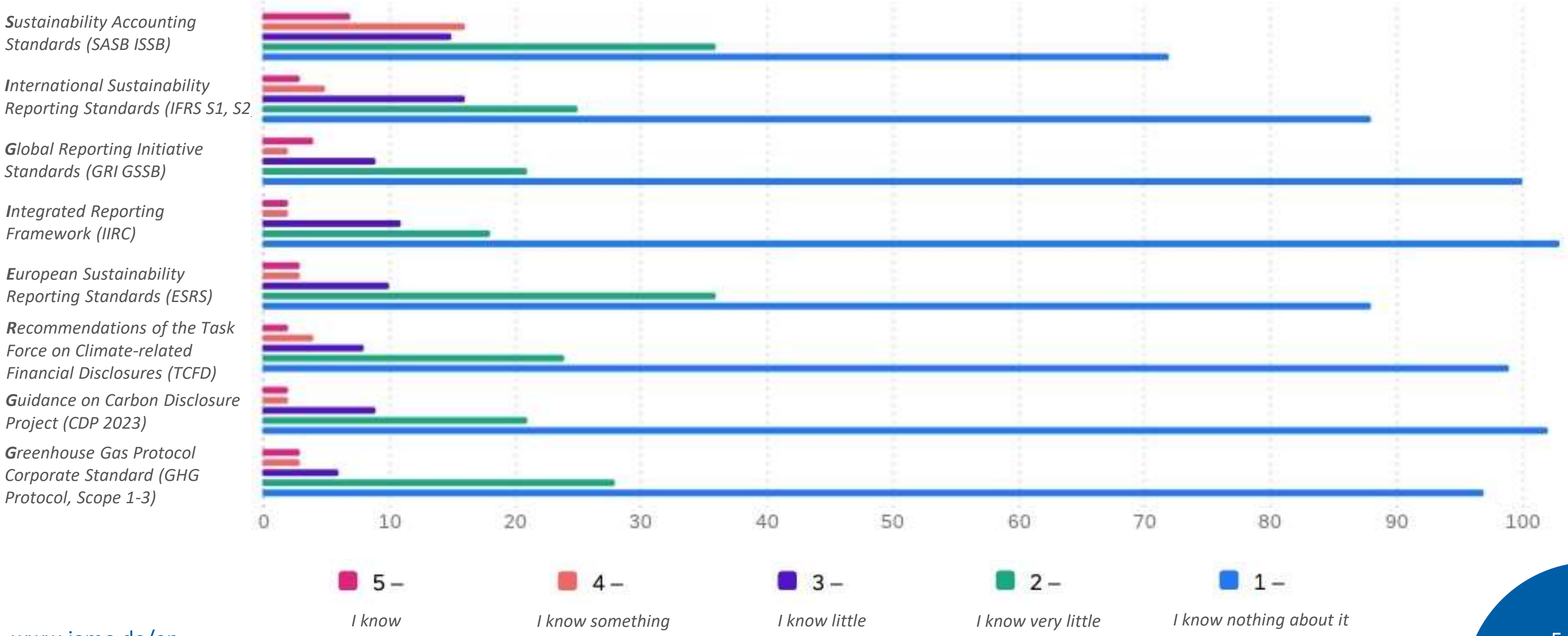
*I know very little, **24%***

*I don’t know anything about it, **54%***



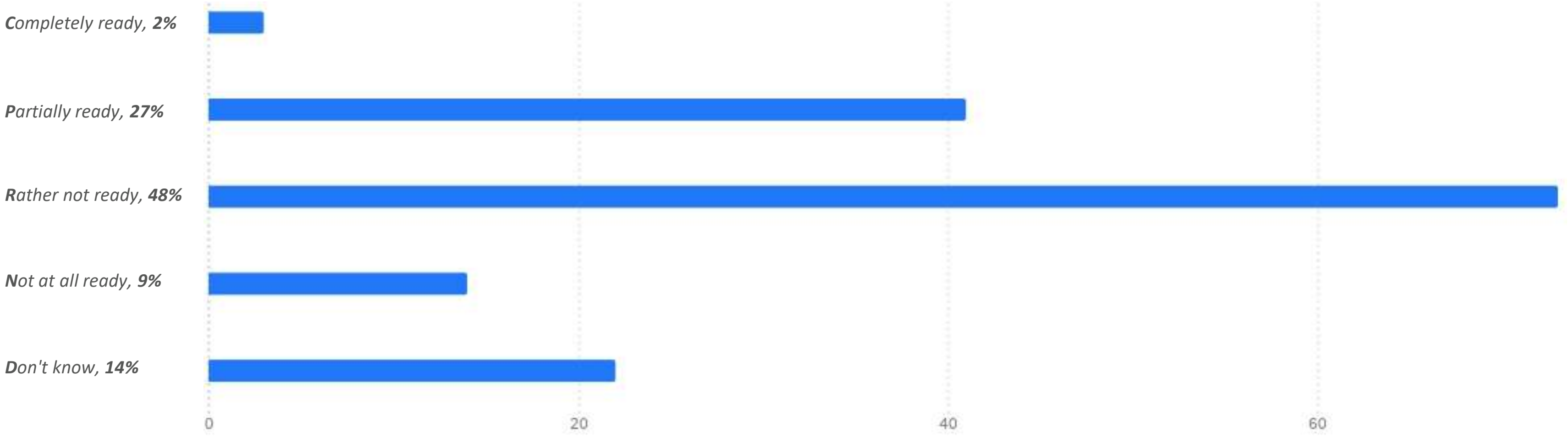
The unrealized potential of ESG reporting in attracting “green” finance and digitalization

3. What standards, guidelines, recommendations for preparing environmental indicators of an ESG report do you know?



The unrealized potential of ESG reporting in attracting “green” finance and digitalization

4. Assess your enterprise’s readiness to attract “green” loans for agricultural activities. Consider whether there is existing knowledge and similar experience



The unrealized potential of ESG reporting in attracting “green” finance and digitalization

During June-August 2025, we conducted another study through interviews with 53 agricultural enterprises

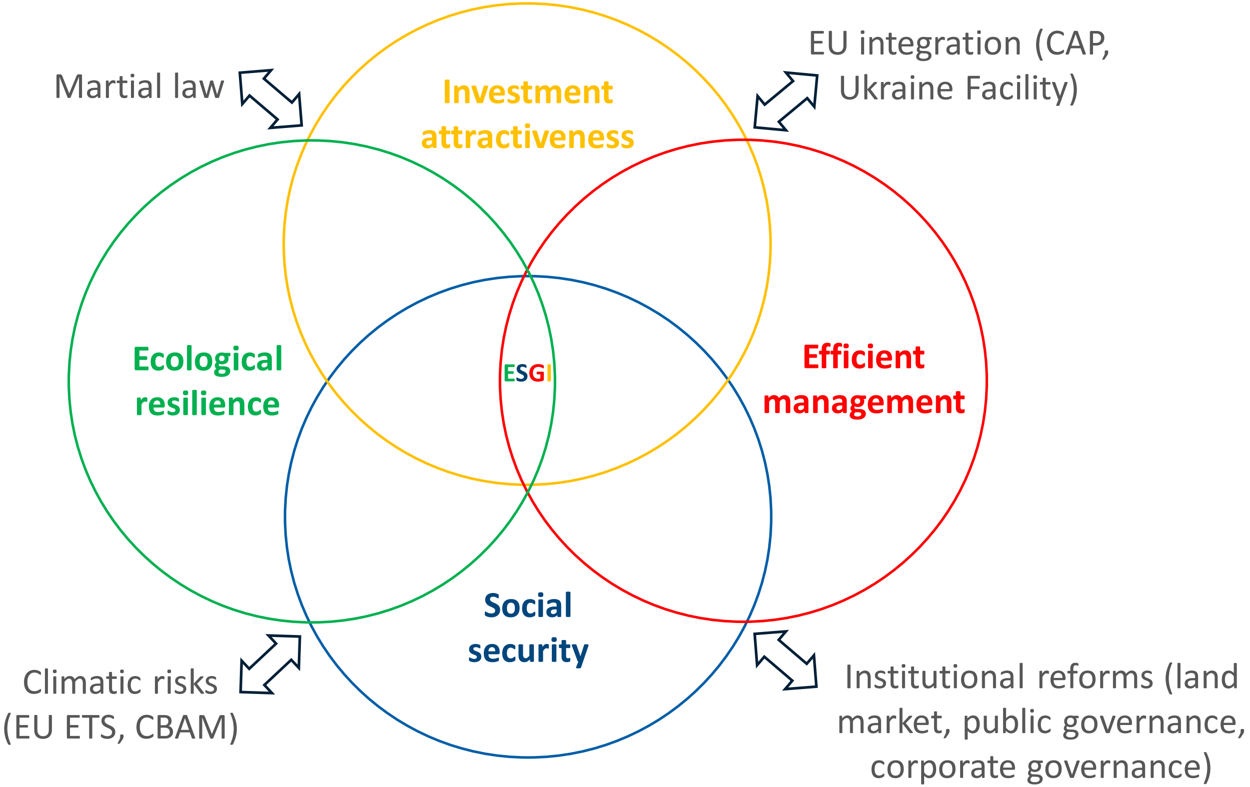
5. Which specific sustainability practices have you already implemented in your enterprise? Assess the level of implementation of each practice on a scale from 1 (pilot mode) to 5 (fully integrated into all processes)

Average	3,30	3,23	2,96	2,26	1,72	1,23	1,11	0,83	0,74
Small	3,50	3,00	4,00	2,00	0,50	0,00	0,00	0,00	0,00
Medium	2,94	2,00	2,35	1,88	1,53	1,12	0,29	0,29	0,47
Large	3,47	3,85	3,21	2,47	1,88	1,35	1,59	1,15	0,91
Indicator / Size	Social sustainability	Efficient nutrient & resource use	Pest & disease management	Regenerative agriculture	Water resource management	Sustainable digital technologies	Sustainable livestock	Sustainability governance	Climate & biodiversity

6. What should be the priority of state support in the agricultural sector today? Rate the importance of each listed priority for state support in the agricultural sector today on a scale from 1 (not important at all) to 5 (very important)

Average	4,66	4,57	4,40	4,32	3,87
Small	5,00	5,00	4,50	2,50	4,50
Medium	4,82	4,76	4,24	4,53	4,00
Large	4,56	4,44	4,47	4,32	3,76
Indicator / Size	Rural developm ent / employm ent	Food security	Productio n and productivi ty growth	Environm ental and social sustainabi lity	Innovatio n and digitalizat ion

Sustainability reporting is a mechanism for attracting financing for “green” reconstruction and development of the Ukrainian agricultural sector



ESGI-Report –
enterprise report on its impacts on climate change, social security, corporate governance and investments for assessment of enterprise value, risk reduction and improvement of efficiency of investment, lending and insurance decisions

Resources used for development of ESGI-Report

EU initiatives and Ukraine plans	Reporting standards	Technical recommendations	Measurement systems and practices
▪EU Green Deal ▪EU Commission Notification of 18.05.2022 on reconstruction of Ukraine ▪EU Directive 2022/2464 on sustainability reporting ▪Ukraine Facility ▪2024-2027 Ukraine Reconstruction Plan	▪International accounting standards (SASB ISSB) ▪International reporting standards (IFRS S1-S2) ▪GRI GSSB standards ▪Integrated reporting standards (IIRC) ▪EU standards (ESRS)	▪Guidelines of UN intergovernmental panels (e.g. IPCC) ▪Recommendations of Task Force on Climate-Related Financial Disclosures (TCFD) ▪Guidance and questionnaires of Carbon Disclosure Project (CDP) ▪Guidelines of Science-Based Targets initiative (SBTi) ▪Accounting standards of GHG Protocol	▪DINAK, RISE, Position Green ▪Calculators: - Cool Farm Tool - RSPO Palm GHG Calculator - GHG Protocol Pulp and Paper Tool - IRCCT - LWRC

ESGI-Report. Forms and indicators

Environmental capital	Human and social capital	Managerial capital	Investment capital
Material climatic risks and opportunities	Material social risks and opportunities	Material managerial risks and opportunities	Investment attractiveness
Ecological risks and transition opportunities	Social risks and transition opportunities	Managerial risks and transition opportunities	Property status
Ecological risks arising from military activities	Social risks arising from military activities	Managerial risks arising from military activities	Cash for innovation and investment
Energy consumption	Human capital diversity	Managerial capital diversity	Liquidity
Water use	Work-life balance	Activities according to EU Taxonomy	Financial stability
Use of land and pesticides	Employment dynamics	Management of relationships with suppliers and contractors/customers	Business activity
Biodiversity and ecosystem transformation	Adequate rewards	Anti-corruption and compliance	Profitability
Waste management and circular economy	Education and career development	Political influence and lobbying	
Greenhouse gas emissions	Workers' protection, safety and health	Payment discipline	
	Freedom of collective bargaining and social dialogue		

ESGI-Report.
Assessment of risks and opportunities involves evaluation of their probabilities, frequencies/recurrence and extent of financial or economic impacts

Probability of risk or opportunity emergence	
Probability	Explanation
High	Risk/opportunity is high and has high recurrence
Low	Risk/opportunity is less probable and has low recurrence

Risk category	
Recurrence / frequency of emergence	Explanation
Acute	Risk is accidental
Recurrent	Risk is constantly repetitive

Extent of financial or economic impact of risk or opportunity			
	Extent		Explanation
	Grade	Meaning	
Opportunity	4 or 5	Very positive	Provides significant long-term monetary benefits/advantages for an enterprise/economic operation
Opportunity	2 or 3	Positive	Provides moderate mid-term monetary benefits/advantages for an enterprise/economic operation
Risk / Opportunity	1 or -1	Neutral	Has a minimal negative/positive short-term impact on an enterprise/economic operation
Risk	-2 or -3	Negative	Provides moderate mid-term negative financial impact on an enterprise/economic operation
Risk	-4 or -5	Very negative	Provides significant long-term negative financial impact on an enterprise/economic operation

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ESGI-Report. Ecological capital. Assessment of material climatic risks *(excerpt)*

PART I. ECOLOGICAL CAPITAL

1.1. ANALYSIS OF CLIMATIC AND WARFARE RISKS AND OPPORTUNITIES

Table 1.1.1. Material climatic risks

No.	Risk	Physical effects	Category *(Acute or Recurrent)*	Probability *(Low or High)*	Оцінка впливу: Grade *Neutral (-1), Negative(-2 or -3), Very negative (-4 or -5)*	Оцінка впливу: Financial effects	Investment measures	2030 (target indicator)
I. Strategies, plans, policies								
Strategy of mitigation of effects on climate or plan on management of climatic risks and opportunities *(Present/Absent)*								
Політика пом'якшення наслідків зміни клімату *(Є/Немає)*								
II. P1-P7								
P1	Increase of labor costs due to changes in production caused by extreme heat	Climate change increases frequency of extreme heat events affecting workers. This can negatively affect vulnerable workers and lead to production shortage	Acute	High	-3	Revenue reduction	Introduction of heat absorbing barriers, air conditioning. Shortened duration of exposure to heat, worker shifts, provision of water in operational areas, increase of rest duration. Workers' training on dealing with heat stress	
		Intensity of extreme ...					Use of agroforestry and irrigation methods to increase moisture-absorbing capacity of soil, decrease evaporation, runoff and soil erosion. Use of climate-samrt technologies. ...	

ЗП | МКРМ | ПКРМ | ЕБД | ЕН | ВО | ЗЕ | БІ | ВІ | ЛГ | ДІ Е | МСРМ | ПСРМ | СВС | РЛК | РЖ | ДЗ | АЗП

ESGI-Report. Ecological capital.
Matrices for indicator transformation into grades via comparison of actual values with reference values
(based on best practices, statistical data, own experience) *(excerpt)*

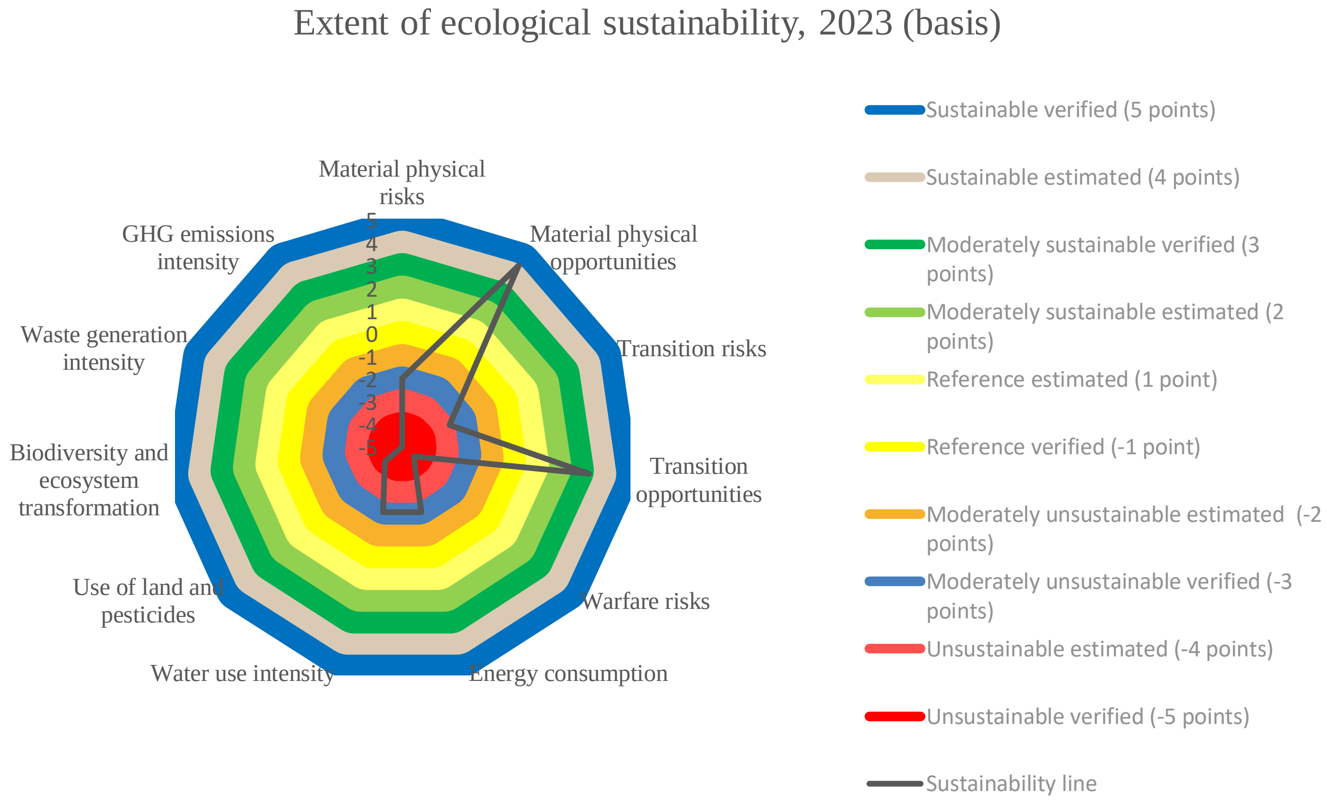
Matrix 1.7.1. Intensity of GHG emissions

Extent of sustainability	Data reliability			
	Estimated (non-verified) data		Verified data (meter readings, measurements, observations)	
	l/ha	Grade	l/ha	Grade
Sustainable	3400	4	3200	5
Moderately sustainable	3800	2	3600	3
Reference *(4100 kg CO2equivalent/ha)*	4000	1	4200	-1
Moderately unsustainable	4400	-2	4600	-3
Unsustainable	4800	-4	**5000**	-5

Environmental reference levels

Indicators	Financial year	
	2023 (baseline)	2024
Energy consumption per 1 ha of area, GJ/ha	13,79	22,44
Water consumption per 1 ha of area (in water-stressed areas), liters/ha	660,12	571,90
Amount of pesticides applied per 1 hectare of area treated with pesticides, kg/ha	1,514	1,607
Approximate area of land plots under green manure, perennial crops, and ponds in % of the total area	0,06	0,06
Volume of waste generated per 1 ha of area, kg/ha	118,77	587,43
GHG emissions per 1 ha of land area, kg CO2equivalent/ha	4100,00	6414,33

ESGI-Report. Ecological capital.
Diagrams visualize the extent of sustainability



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ESGI-Report. Human and social capital. Assessment of salary level *(excerpt)*

2.5. ADEQUATE COMPENSATION

Table 2.5.1. Salary, rewards, monetary compensation

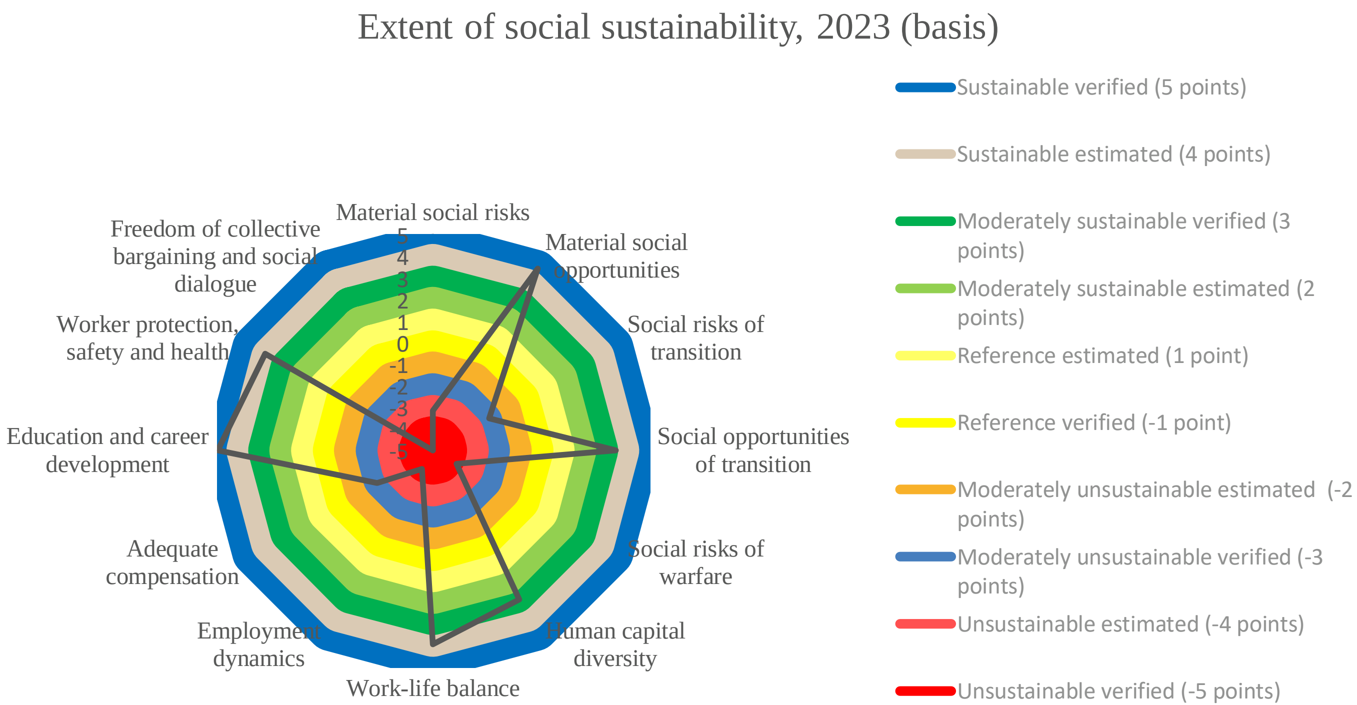
Indicators	Fiscal year			
	2023	2024	2025	2030 (target indicator)
I. Strategies, plans, policies				
Strategy or plan on salary, rewards and monetary compensation management *(Present/Absent)*				
Provisions/terms on salaries, incentives and compensation payments *(Present/Absent)*				
II. Measures, actions, resources				
Measures, actions and resources for optimization of salary rates, tariffs, leave allowances, bonuses, supplemental pay, monetary aid *(Yes/No)*				
Середньомісячний фонд оплати праці штатних працівників, *тис. грн*				
III. Payroll fund				
Average number of full-time employees, *persons*				
Average salary of a full-time employee, *UAH*				
Ratio of average salary of a full-time employee and nominal salary of full-time employees in agriculture (UAH 12,243*), %				
Actual level	**77,60****			
Reference level	**100***			
Ratio of average salaries for females and males, %				
By level, including:				
Managers				
Professionals and experts				
Technical and non-skilled workers				
Ratio of average salary of the most paid employee and average salary of an employee (excluding the most paid employee), %				
IV. Non-refundable financial aid				
Number of full-time employees that received aid, *persons*				
% of average number of full-time employees				
V. Free meals				
Number of full-time employees that received free meals, *persons*				
% of average number of full-time employees				

ЗП | МКРМ | ПКРМ | ЕВД | ЕН | ВО | ЗЕ | БІ | ВІ | ПГ | ДІЕ | МСРМ | ПСРМ | СВС | РЛК | РЖ | ДЗ | АЗП

Human and social reference levels

Indicators	Financial year	
	2023 (baseline)	2024
Labor force per 1 thousand hectares of land, persons/thousand hectares	29,96	33,64
% of own employees who exercised their right to vacation	96,72	110,29
Staff turnover rate, %	18,18	20,93
The ratio of the average salary of a full-time employee to the nominal salary of full-time employees in agriculture, %	100 (UAH 12243)	100 (UAH 14153,80)
Average annual number of training hours per employee	6,9	7,3
Reference frequency of fatal injuries (FIFR)	0,10	0,00
The average number of full-time employees (FTEs) who are members of a collective bargaining agreement	40-50	40-50

ESGI-Report. Human and social capital. Diagram



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ESGI-Report. Managerial capital. EU Taxonomy *(excerpt)*

3.3. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES ACCORDING TO EU TAXONOMY

Table 3.3.1. Economic indicators according to EU Taxonomy

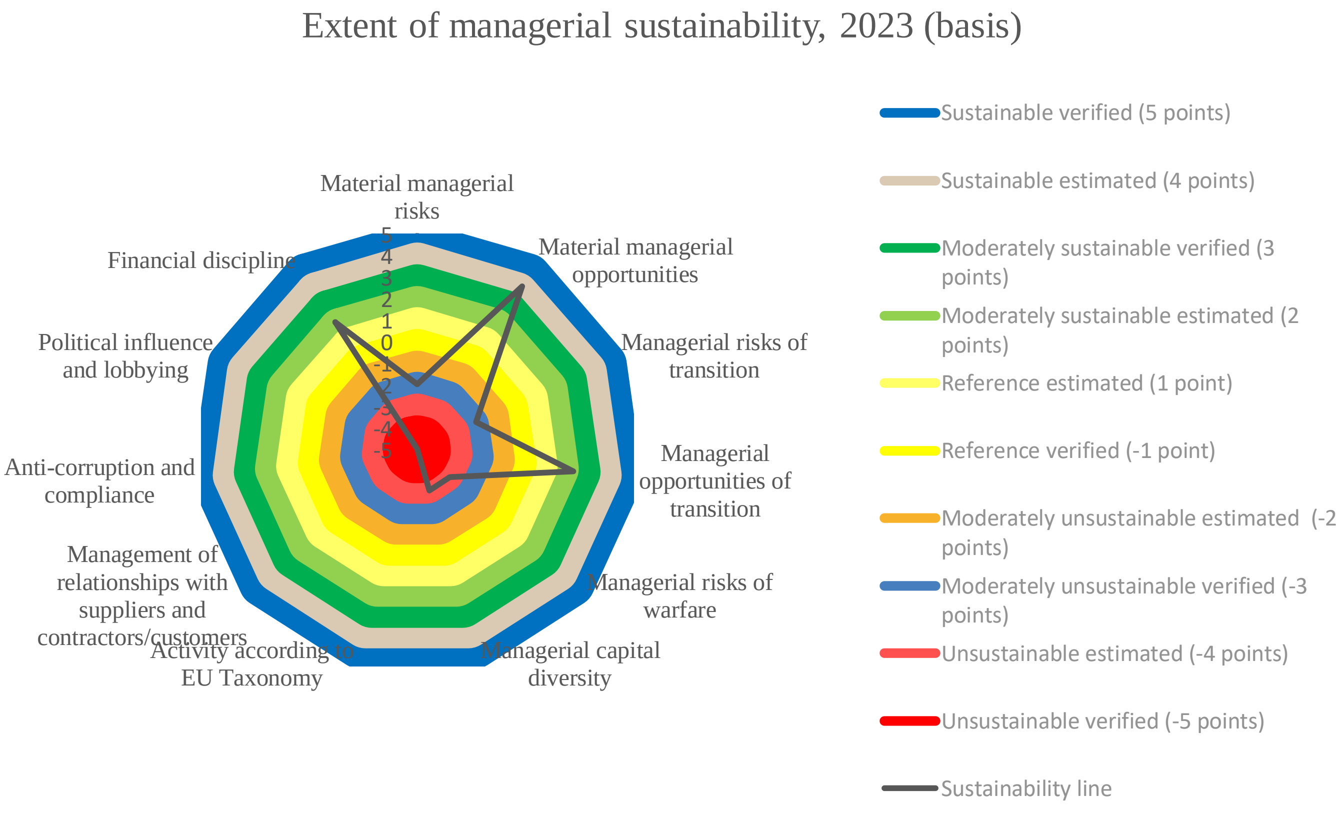
Indicators	Fiscal year			
	2023	2024	2025	2030 (target indicator)
I. Revenues from sales, *including:*				
Revenues from environmentally sustainable activities that correspond to EU Taxonomy:				
UAH mn	13,40**			
% of total revenues	0,25**			
Revenues from environmentally sustainable activities that do not correspond to EU Taxonomy:				
UAH mn				
% of total revenues				
II. Capital expenses (CapEx), *including:*				
Capital expenses on environmentally sustainable activities that correspond to EU Taxonomy:				
UAH mn, including those aimed at:	**21,50****			
Mitigation of climate change effects				
Adaptation to climate change				
Sound use and protection of water and marine resources				
Transition to circular economy				
Pollution prevention and control				
Protection and recovery of biodiversity and ecosystems				
% of actual CapEx	**1,25***			
% of reference CapEx	**19,58****			
Capital expenses on environmentally sustainable activities that do not correspond to EU Taxonomy:				
UAH mn				
% of total CapEx				
III. Operating expenses (OpEx), including:				
Capital expenses on environmentally sustainable activities that correspond to EU Taxonomy:				
UAH mn	9,50**			
% of total OpEx	0,18**			
Operating expenses on environmentally sustainable activities that do not correspond to EU Taxonomy:				
UAH mn				

ЗП МКРМ ПКРМ ЕВД ЕН ВО ЗЕ БІ ВІ ПТ ДІ Е МСРМ ПСРМ СВС РЛК РЖ ДЗ АЗП

Managerial reference levels

Indicators	Financial year	
	2023 (baseline)	2024
Percentage distribution in the Board of Directors (men/women), %	70/30	62/38
Capital expenditures on environmentally sustainable activities that correspond to the EU Taxonomy, %	19,58	5,32
Percentage of suppliers and contractors audited for compliance with anti-corruption provisions and ethical standards	50,00	50,00
Ratio of the number of employees dismissed due to corruption to the average number of full-time employees (AEO), %	0,75	0,59
Financial expenses for lobbying activities, incl. environmental legislation and regulations on environmental protection, UAH thousand	500,00	525,50
Overdue payments by category, incl. suppliers, %	25,00	25,00

ESGI-Report. Managerial capital. Diagram



ESGI-Report. Investment capital. Liqudity*(excerpt)*

4.4. LIQUIDITY

Table 4.4.1: Analysis of the company's liquidity

Indicators	Financial year			
	2023	2024	2025	2030 (target indicator)
Current financial investments (column 4 of line 1160 of Form 1 "Balance Sheet"), thousand UAH				
Cash and cash equivalents (column 4 of line 1165 of form 1 "Balance sheet), thousand UAH				
Current liabilities and collateral (column 4 of line 1695 of Form 1 "Balance Sheet"), UAH thousand				
Current collateral (column 4 of line 1660 of form 1 "Balance sheet"),				
Deferred income (column 4 of line 1665 of form 1 "Balance sheet"), thousand UAH				
Absolute liquidity ratio (ALR):				
Actual	0,2000*	**0,5025***		
Reference	0,2000**	**0,2000****		

* Calculated based on the data of Kernel Holding S.A. Annual Report and Accounts June 30, 2023, p. 97

** Financial analysis. Textbook / M.R. Luchko, S.M. Zhukevych, A.I. Farion - Ternopil: TNEU, 2016. 304 p., P. 130

Matrix. 4.4.1 Absolute liquidity analysis

Level of sustainable development	Data reliability			
	Estimated (unconfirmed) data		Confirmed (data from personnel documents, reports)	
	Coefficient	Score	Coefficient	Score
Sustainable	0,4	4	0,45	5
Moderately sustainable	0,3	2	0,35	3
Reference *(0,2)**	0,25	1	0,2	-1
Moderately unsustainable	0,15	-2	0,1	-3
Not sustainable	0,05	-4	< 0,05	-5

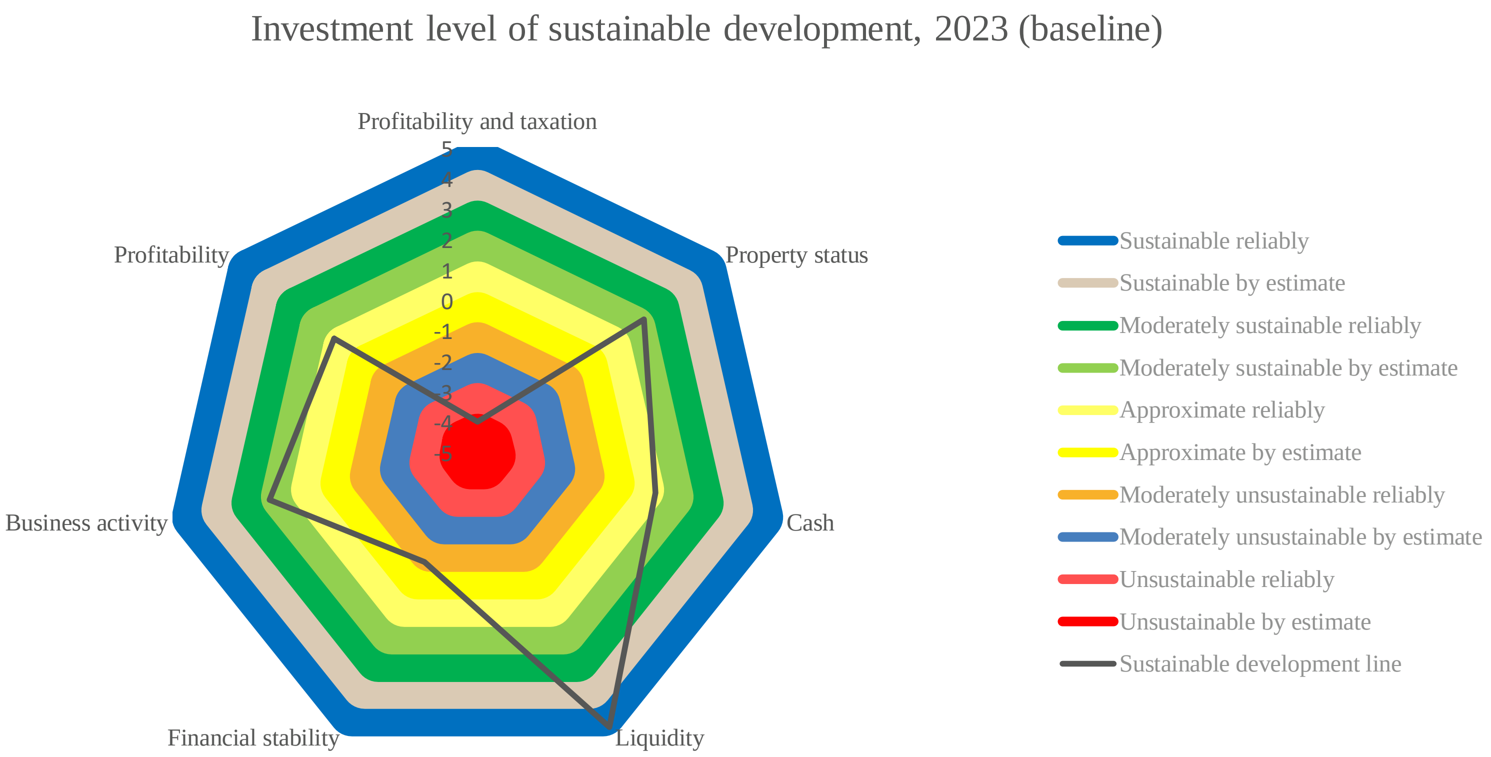
*A high value of the Absolute Liquidity Ratio (> 0.5) negatively affects the company's profitability, as the borrowed capital is invested in non-working assets, such as current financial investments, cash and cash equivalents.

SRM | DHC | WLB | ED | AS | ECD | HSH | CBSD | Di S | MMRO | TMRO | MRM | DMC | EUT | MSC

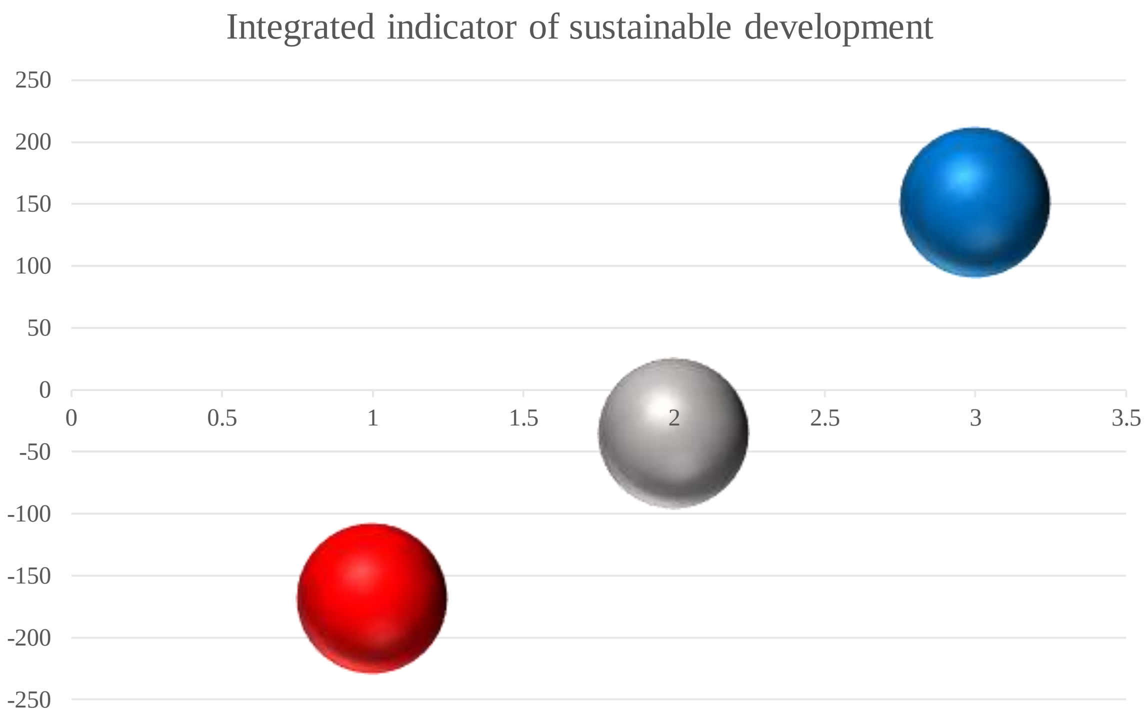
Investment reference levels

Indicators	Financial year	
	2023 (baseline)	2024
EBITDA margin, %	30,00	23,00
Real property value coefficient	≤ 0,5	≤ 0,5
Net cash flow margin, %	50,00	50,00
Absolute liquidity ratio (ALR)	0,2000	0,2000
Ratio of autonomy (financial independence) (Ka)	0,5000-0,6000	0,5000-0,6000
Equity turnover ratio (ETR)	1,5000	1,5000
Return on assets ratio	>0,0000	>0,0000

ESGI-Report. Investment capital. Diagram



ESGI-Report. Integral indicator - extent of sustainability of an enterprise as a whole



ESGI-Report. Notes.

Strategies, plans, policies, measures, actions and resources for implementation are provided in ESGI-Report Notes

27	*Пояснення. Для підготовки Приміток до Звіту рекомендовано використовувати Анкети самооцінки та вебінари Платформи звітності сталого розвитку*	
28	Показники	Ресурс
29	Екологічний капітал	Анкета з поясненнями (щодо складання звітності сталого розвитку виробниками зернових і технічних культур: екологічний аспект)
30		Questionnaire with explanations (on sustainability reporting by producers of grain and industrial crops: environmental aspect, English version)
31		Матеріал вебінару «Звітність сталого розвитку як інструмент післявоєнної відбудови аграрних підприємств України», 18.08.2023 р.
32		Відеозапис вебінару «Звітність сталого розвитку як інструмент післявоєнної відбудови аграрних підприємств України», 18.08.2023 р.
33	Людський і соціальний капітал	Анкета з поясненнями (щодо складання Звіту зі сталого розвитку та інвестицій виробниками зернових і технічних культур: людський і соціальний капітал)
34		Questionnaire with explanations (for preparation of the Sustainability Report and investments by producers of grain and industrial crops: human and social capital, English version)
35		Матеріал вебінару «Соціально-екологічні питання звітності про сталий розвиток як невід'ємна частина досягнення цілей сталого розвитку ООН», 18.10.2023 р.
36		Відеозапис вебінару «Соціально-екологічні питання звітності про сталий розвиток як невід'ємна частина досягнення цілей сталого розвитку ООН», 18.10.2023 р.
37	Управлінський капітал	Анкета з поясненнями (щодо складання Звіту зі сталого розвитку та інвестицій виробниками зернових і технічних культур: управлінський капітал)
38		Матеріал вебінару «Звітність сталого розвитку як ефективний інструмент управління підприємством в умовах воєнного стану», 31.01.2024 р.
39		Відеозапис вебінару «Звітність сталого розвитку як ефективний інструмент управління підприємством в умовах воєнного стану», 31.01.2024 р.
40		Наукові статті
41		SUSTAINABILITY REPORTING STANDARDIZATION AS A PREREQUISITE FOR GREEN POST-WAR RECONSTRUCTION OF THE AGRICULTURAL SECTOR
42		SUSTAINABILITY REPORTING AS A TOOL FOR ATTRACTING INVESTMENTS FOR THE GREEN RECONSTRUCTION OF UKRAINE'S AGRIBUSINESS
43		SYSTEMS OF SUSTAINABILITY MEASUREMENT IN THE AGRICULTURAL SECTOR (BY THE EXAMPLES OF RISE
44		
45		

ЕН | ВО | ЗЕ | Б | ВІ | ПГ | ДЕ | МСРМ | ПСРМ | СВС | РЛК | РЖ | ДЗ | АЗП | ОК | ОП | КС | ДГС | МУРМ | ПУ

ESGI-Report. Questionnaires.

Three questionnaires are used for preparation of ESGI-Report Notes: on environmental, social and governance aspects of sustainability

V. Meselytsa

Questionnaire with explanations
(on sustainability reporting by producers of grain and industrial crops: environmental aspect)

1. In your opinion, what environmental Sustainable Development Goals does your company help to achieve in the course of its activities?

Note: The Sustainable Development Goals (SDGs) are key areas of development of countries adopted at the UN Summit on sustainable development. At the end of 2015, SDGs were adopted for the time period from 2015 to 2030 and have 17 global goals, all of which correspond to 169 targets.

Environmental goals include:

Goal 6. "Ensuring the availability and sustainable management of water resources and sanitation";

Goal 7. "Ensuring that all people have access to affordable, reliable, sustainable and modern energy sources";

Goal 12. "Ensuring the transition to rational models of consumption and production";

Goal 13. "Taking urgent action to combat climate change and its impacts;

Goal 14. Conservation and sustainable use of oceans, seas and marine resources for sustainable development";

Goal 15. "Protecting and restoring terrestrial ecosystems and promoting their sustainable forest management, combating desertification, halting and reversing land degradation and halting biodiversity loss".

V. Meselytsa 18.10.2023 y.

Questionnaire with explanations
(for preparation of the Sustainability Report and investments by producers of grain and industrial crops: human and social capital)

1. What regulatory acts, standards, recommendations are you aware of or have been applied (planned to be applied) by your company for disclosure of information on human and social capital?

Human capital is a labor resource characterized by a set of abilities, personal traits and motivations of individuals used in economic activities, contributing to increased labor productivity, and influencing the growth of company and national income. For the purposes of the Sustainability and Investment Report, human capital means the company's own employees and contractors (service providers) under civil law contracts.

Social capital is a public good that is formed as a result of the realization of the potential for mutual trust and mutual assistance in relations between people: obligations and expectations, information exchange, and social norms. For the purposes of the Sustainability and Investment Report, social capital is defined as employees in the value chain, individual suppliers and contractors, individual landowners, consumers and end users, and community representatives.

Universal Declaration of Human Rights is a declaration adopted by the UN General Assembly on December 10, 1948.

The United Nations Global Compact is a UN initiative that promotes social responsibility of business, addresses the challenges of globalization and creates a more stable economy. More than 13 thousand companies and organizations from more than 160 countries have joined the Global Compact.

The European Sustainability Reporting Standards (ESRS S1-S4) were approved by the European Commission on 31.07.2023.

V. Meselytsa

Questionnaire with explanations
(for preparation of the Sustainability and Investment Report by producers of grain and industrial crops: managerial capital)

1. What are the areas of economic specialization and regions of operation of your company?

Note: economic specialization - concentration of an enterprise's activities on the production of certain types of products, in accordance with the demand for them and in order to make the most complete use of local natural and economic conditions and maximize profits.

The main type of economic activity is the type of activity of an enterprise that makes the largest contribution to gross value added. The types of activities of enterprises are entered in the Unified State Register of Enterprises and Organizations of Ukraine (USREOU) and are indicated in the statistical report.

According to the Classifier of Economic Activities 2010, Section 1 "Agriculture, hunting and related services" includes the following types of economic activities: 01.1 "Cultivation of annual and biennial crops", 01.2 "Cultivation of perennial crops", 01.3 "Reproduction of plants", 01.4 "Livestock breeding", 01.5 "Mixed agriculture", 01.6 "Auxiliary activities in agriculture and post-harvest activities", 01.7 "Hunting, catching of animals and provision of related services".

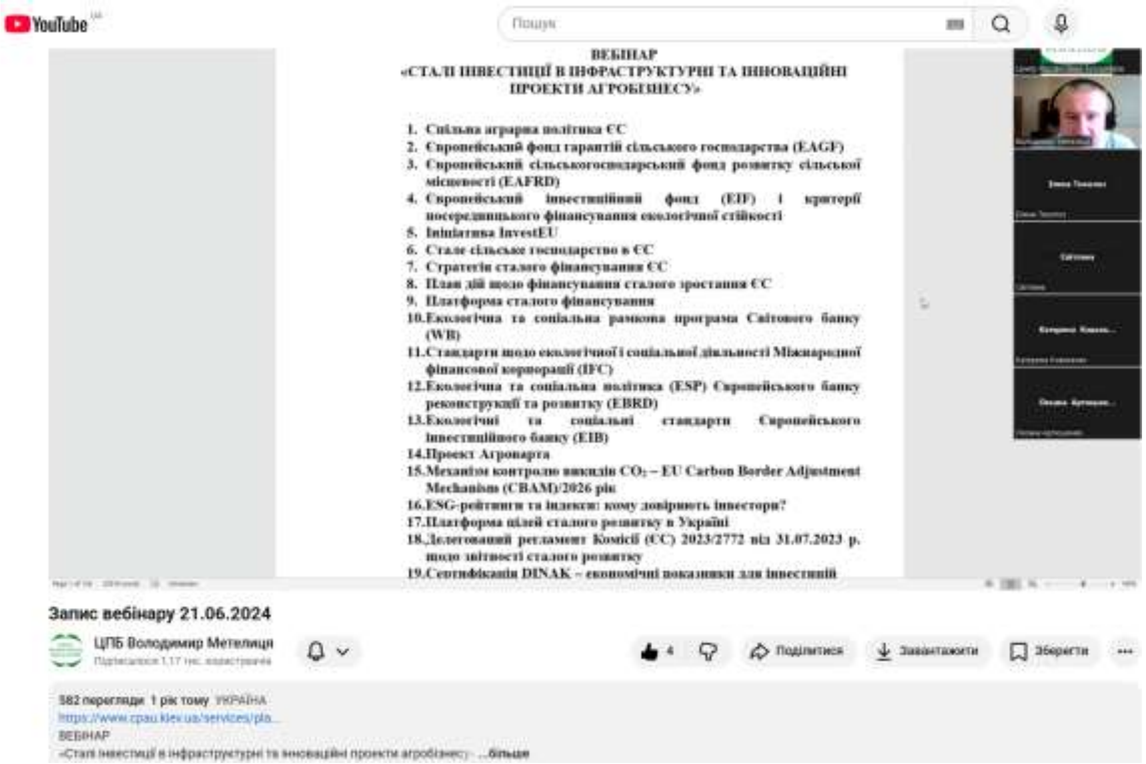
Варіанти відповідей:

1.1. Specialization:

	Crop production (**check X**)		Livestock (**check X**)
	□ Cereals and legumes (wheat, rye, barley)		□ Cattle (meat, milk)
	□ Oilseeds (sunflower, soybean, rapeseed)		□ Pigs
	□ Sugar beet, potatoes		□ Sheep (wool) and goats
	□ Vegetable crops (tomatoes, cucumbers, onions, carrots)		□ Poultry (eggs)
	□ Fruit and berry crops (apples, cherries, raspberries), grapes		□ Bee colonies (honey)

Webinar-trainings.

Video recordings and handouts for improvement of skills and qualifications of enterprise managers (in Ukrainian)



Publications and research.

Support in development of effective, evidence-based public policy measures

Research focus on:

- Actual extent of engagement of agricultural enterprises in sustainability activities, measurement and reporting
- Needs and plans of agricultural enterprises for sustainability finance and investments, in particular in the view of EU integration of Ukraine and reconstruction and recovery needs of enterprises caused by the ongoing Russian invasion
- Willingness and preparedness of agricultural enterprises to engage in, measure and report on sustainability and to raise international funds including participation in “green financing” schemes
- Institutional, organizational and other drivers for and barriers to sustainability engagement and reporting
- Harmonization and adaptation needs and potentials of existing sustainability measurement systems including measures needed to enable their applicability for a broader spectrum of enterprises, including small and medium-sized enterprises

Selected publications

1. SUSTAINABILITY REPORTING STANDARDIZATION AS A PREREQUISITE FOR GREEN POST-WAR RECONSTRUCTION OF THE AGRICULTURAL SECTOR -
2. SUSTAINABILITY REPORTING AS A TOOL FOR ATTRACTING INVESTMENTS FOR THE GREEN RECONSTRUCTION OF UKRAINE'S AGRIBUSINESS -
3. SYSTEMS OF SUSTAINABILITY MEASUREMENT IN THE AGRICULTURAL SECTOR (BY THE EXAMPLES OF RISE AND POSITION GREEN) -

Sustainability Reporting Platform –
tool for preparation of Report on Sustainable Development and Investments (ESGI-Report)

Platform structure

- ESGI-Report
  - Reporting forms
  - Questionnaires
- Webinar-trainings
  - Video recordings
  - Handouts / study materials
- Publications
  - Research articles
  - Presentations

URL address:

https://www.cpau.kiev.ua/services/platforma-zvitnosti-stalogo-rozvitku

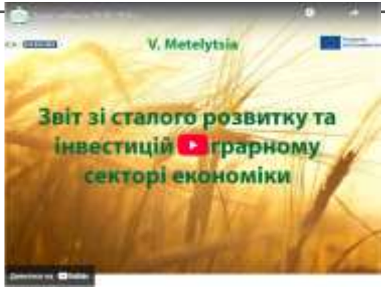
SR-Platform

ESGI-Report

Sustainability Reporting Platform. Advantages and opportunities

Advantages
Synchronization of indicators with UN Sustainable Development Goals and EU Green Deal
Consideration of specific external factors (martial law, land reform, EU integration)
Comparability of qualitative, quantitative and monetary indicators of different enterprises based on standardized reporting forms
Indicators linked to financial reporting data
In-depth analysis of the extent of sustainability based on surveys
Measurement accuracy based on reference values derived from best practices, sectoral statistics and own expertise
Reporting based on international standards (SASB, IFRS S1-S2, GRI, IIRC, ESRS), guidelines (IPCC, TCFD, CDP, SBTi, GHG) and sustainability calculators (CFT, RSPO, IRCCT, LWRC)
Visualization of measurement results using diagrams
Consideration of enterprise size (micro, small, medium, large) while assessing significance of obtained information
Easy access to data for auditing in MS Excel
Improvement of qualification of enterprise employees via webinars (incl. video recordings and handouts)
Open access for registered users for self-assessments of sustainability of an enterprise

Opportunities
Improvement of credibility of enterprise sustainability assessments due to regular data collection and update
Adaptation of the Platform to legislative and regulative amendments
Consideration of customer preferences regarding usability of the Platform
New software solutions for ESGI reporting
Networking and organization of joint events
Advisory support on sustainability practices and information disclosure
Sustainability certification in agriculture



Summary and Acknowledgments

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The work is being continued under the Philipp Schwartz Initiative of the Alexander von Humboldt Foundation (Germany, July 2025 – June 2026)

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In cooperation with:
- Deutsches Institut für nachhaltige Agrarkultur (DINAK, run by IAK Agrar Consulting GmbH, INL GmbH, Germany)
- Berner Fachhochschule, Hochschule für Agrar-, Forst- und Lebensmittelwissenschaften (BFH-HAFL, Switzerland)

At this stage, we focus on creating a digital product for sustainability measurement and reporting
It will link with accounting and digital systems, ensuring data security and EU compliance
The goal is to bring it to market and make it useful for agricultural enterprise
We are open to cooperation with digital partners

Thank you for your attention!

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